



EAA Reservoir Project Construction

FISCAL YEAR 2026-2027
TENTATIVE BUDGET SUBMISSION

August 1, 2026

Pursuant to Section 373.536, Florida Statutes



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

July 31, 2026

The Honorable Ron DeSantis
Governor of Florida
The Capitol
400 South Monroe St.
Tallahassee, Florida, 32399-0001

The Honorable Ben Albritton
President of the Florida Senate
409 The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

The Honorable Daniel Perez
Speaker of the House of Representatives
420 The Capitol
402 South Monroe Street
Tallahassee, FL 32399-1300

Subject: South Florida Water Management District Tentative Budget Submission – Fiscal Year 2026-27

Dear Governor DeSantis, President Albritton, and Speaker Perez:

The South Florida Water Management District (District) Governing Board respectfully submits its Tentative Budget for the period of October 1, 2026, through September 30, 2027 (Fiscal Year 2026-27), totaling \$1,660,774,085, pursuant to Section 373.536, Florida Statutes. This budget continues the State's investment in accelerating Everglades restoration while continuing to serve South Florida's flood control and water supply needs.

The District has a demonstrated track record of maximizing resources while delivering essential services efficiently and effectively. Over the past 17 years, the District has reduced its full-time workforce by 319 positions—more than a 17 percent reduction—and decreased its recurring ad valorem-funded operating budget by 12 percent while continuing to manage more than a 50 percent increase in critical water management infrastructure, nearly doubling its land management responsibilities, and overseeing a six-fold increase in construction management.

This Tentative Budget will advance critical restoration projects, including the final construction contract for the Everglades Agricultural Area (EAA) Reservoir. The budget also reflects another significant milestone through a federal partnership, with the District utilizing federal funds to expedite construction of the EAA Reservoir S-636 Pump Station and the Central Everglades Planning Project (CEPP) South Blue Shanty Flow-way. In addition, the budget prioritizes the continued operation,

maintenance, rehabilitation, and modernization of South Florida's primary water management infrastructure, with ad valorem revenues providing the principal support for critical flood control, water supply, and environmental restoration services benefiting more than nine million residents.

The District's long-standing focus on efficiencies and innovation has enabled us to absorb some of the costs associated with expanding infrastructure and increasing operational demands while continuing to deliver critical services.

Fiscal Year 2026-27 Budget Highlights

The Fiscal Year 2026-27 Tentative Budget is dedicated to the District's mission to safeguard and restore South Florida's water resources and ecosystems, protect our communities from flooding, and meet the region's water needs with investments in ecosystem restoration, water quality initiatives, water supply, and the operation, maintenance, rehabilitation, and improvement of South Florida's critical flood control infrastructure.

The Tentative Budget supports implementation of Everglades restoration initiatives, including:

- More than \$900 million (state and federal) for the Comprehensive Everglades Restoration Plan (CERP), including:
 - \$475 million in state funding to fully fund the final construction contract for the Everglades Agricultural Area (EAA) Reservoir and continue CEPP South, CEPP North, and the Western Everglades Restoration Project (WERP);
 - \$50 million in state funding to continue the Lake Okeechobee Watershed Restoration Project; and
 - More than \$298 million in federal funding for the EAA Reservoir S-636 Pump Station and the CEPP South Blue Shanty Flow-way.
- More than \$79 million for the Northern Everglades and Estuaries Protection Program (NEEPP).
- \$9 million for Alternative Water Supply projects.

The budget also provides redirected funds to increase the investment in South Florida's critical flood control system, including:

- More than \$97 million for operations and maintenance capital rehabilitation, replacement, and adaptation of critical flood control infrastructure, much of which is more than 60 years old.
- More than \$100 million for the ongoing operation and maintenance of the Central and Southern Florida Project (C&SF), Big Cypress Basin, Stormwater Treatment Areas, and recreational and conservation lands, including harmful exotic species management.
- \$58.9 million to respond to hurricane, tropical weather, and other unforeseen flood protection emergencies.

The District welcomes input from the Executive Office of the Governor, the Legislative Budget Commission, and the public throughout the budget process. Public hearings are scheduled for 5:15 p.m. on September 10, 2026, to adopt the tentative millage rates and budget, and on September 22, 2026, to adopt the final millage rates and budget. Feedback received from the Governor, Legislature, and the public will be considered before the Governing Board adopts the District's final

July 31, 2026

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Fiscal Year 2026-27 Budget. Detailed preliminary and tentative budget information is available at sfwmd.gov. The Governing Board remains committed to transparency, accountability, and disciplined fiscal stewardship while continuing to invest in the infrastructure and programs necessary to protect South Florida's communities, water resources, and environment. We appreciate your continued partnership and thank you for your consideration of the District's Fiscal Year 2026-27 Tentative Budget. Please feel free to contact me or Candida Heater at cheater@sfwmd.gov or (561)-682-6486 with any questions or if additional information would be helpful regarding the Fiscal Year 2026-27 Tentative Budget submission.

Thank you,



Drew Bartlett
Executive Director

Enclosure

C: SFWMD Governing Board
 Secretary Alexis A. Lambert, Florida Department of Environmental Protection
 Legislative Committee and Subcommittee Chairs
 County Governing Body Members

Pursuant to Section 373.536, Florida Statutes, the South Florida Water Management District's Fiscal Year 2026-27 Tentative Budget has been distributed to the following individuals.

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I. FOREWORD

This Tentative Budget report has been prepared to satisfy the requirements of section 373.536, Florida Statutes (F.S.), which authorizes the Executive Office of the Governor (EOG) to approve or disapprove water management district (WMD) budgets, in whole or in part, and ensures the fiscal accountability of the water management districts. Section 373.536, F.S., also directs the WMDs to submit the Tentative Budget and a description of any significant changes from the Preliminary Budget by August 1 in a standard format prescribed by the EOG. The content and format of this report were developed collaboratively by the staffs of the EOG, Senate, House of Representatives, Department of Environmental Protection (DEP), and all five WMDs. The report's standardized format utilizes six statutorily-identified District program areas listed below.

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

In compliance with statutory requirements, on July 9, 2026, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The Fiscal Year 2026-27 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 10, 2026, and the final hearing will take place on September 22, 2026. Because this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget when it becomes available after September 22, 2026, on the District's website: <https://www.sfwmd.gov>

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

II. INTRODUCTION

II. INTRODUCTION

A. History of Water Management Districts

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

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

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

In Florida, water is a resource of the state, not owned by any individual, with the use of water overseen by water management districts acting in the public interest. Florida law recognizes the importance of balancing human needs for water with those of Florida's natural systems.

Each of Florida's five water management districts has a history that cannot be completely detailed here. South Florida's subtropical extremes of hurricane, flood, and drought, combined with efforts to populate this "new frontier," led the U.S. Congress to adopt legislation creating the Central and Southern Florida Flood Control (C&SF) Project in 1948 — the largest civil works project in the country at that time.

The C&SF Project's primary goal was to serve the needs of the region's growing agricultural industry, urban populations and to protect and manage water resources. The United States Army Corp of Engineers (USACE) would, over the following decades, design and build a vast network of levees, canals and other improved waterways, and water control structures designed to help manage the often-unpredictable weather extremes of the region. Construction began in 1949 and continued for more than 20 years.

In 1949, the Florida Legislature created the Central and Southern Florida Flood Control District (FCD) to act as the local sponsor for this federal project by operating and maintaining the water control network system.

Throughout its history, the agency evolved to meet gubernatorial and legislative direction. After the Florida Water Resources Act of 1972 greatly expanded the responsibilities of the existing FCD, it was renamed the South Florida Water Management District in 1976, and new boundaries were drawn to encompass the region's primary watersheds. Together, these unique

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organizations work with state agencies and local governments to ensure there are adequate water supplies to meet growing demands while: protecting and restoring the water resources of the state; addressing water quality issues; protecting natural systems in Florida through land acquisition, land management, and ecosystem restoration; and promoting flood protection. For additional information, interested readers should review the districts' websites and contact officials at each District. The South Florida Water Management District's website is sfwmd.gov.

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B. Overview of the District

The South Florida Water Management District includes about 30 percent of the state's total area, 18,000 square-miles — serving and protecting over 9 million people. The District encompasses all or part* of 16 counties, as illustrated in Figures 1 and 2 below — spanning from Orlando to Key West including:

Broward	Charlotte*	Collier	Glades
Hendry	Highlands*	Lee	Martin
Miami-Dade	Monroe	Okeechobee*	Orange*
Osceola *	Palm Beach	Polk*	St. Lucie

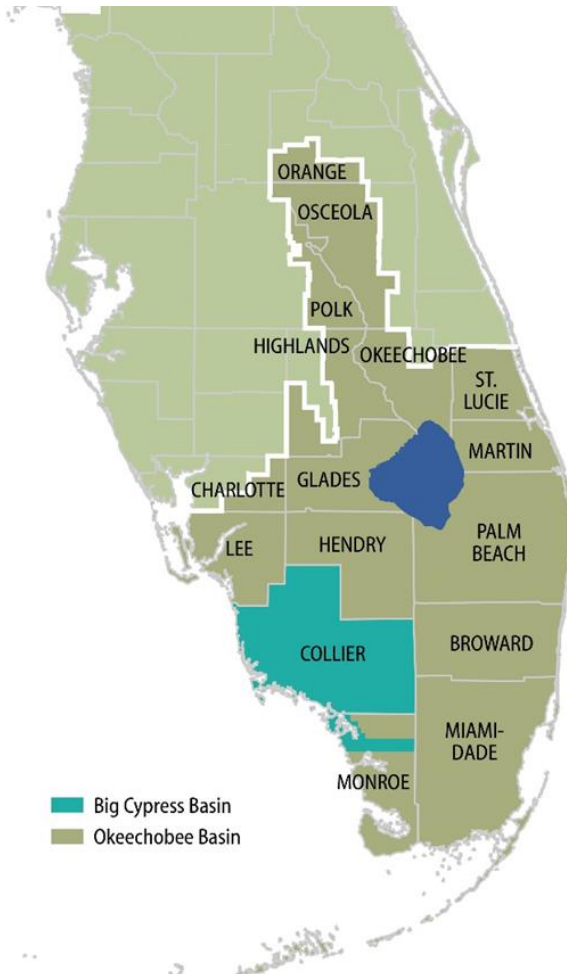


Figure 1. District Map



Figure 2. Florida's Water Management Districts

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There are two primary basins contained within the District's boundaries - the **Okeechobee Basin**, and the **Big Cypress Basin**. The Okeechobee Basin is based on the sprawling Kissimmee-Okeechobee-Everglades ecosystem, which stretches from Central Florida's Chain of Lakes to Lake Okeechobee and south to the Florida Keys. It includes 700,000 acres within the Everglades Agricultural Area, the heavily developed southeast coast, and the Everglades National Park. The Okeechobee Basin includes 15 of the 16 counties only excluding Collier County and a small portion of mainland Monroe County.

The Big Cypress Basin includes all of Collier County and a small portion of mainland Monroe County, including the Big Cypress National Preserve and the 10,000 Islands. The Big Cypress Basin primarily provides flood control and stormwater management to the citizens of Collier County and works in cooperation with Collier County and other local governments on water resource management, water resource development, and alternative water supply issues.

Governing Board

The District's Governing Board sets policy and direction for the entire agency. The Governing Board is composed of nine members appointed from specific geographic areas within the District. The members are appointed by the Governor and confirmed by the Florida Senate. Appointments are made on a staggered basis as vacancies occur. Board members serve without salary for a term of four years. The Governing Board elects its own officers, including a chairman and vice-chairman.

Legislation creating water management districts established two basin boards within the boundaries of the District. The Big Cypress Basin Board oversees water resource issues within Collier County and a small portion of mainland Monroe County. It is chaired by the District's Governing Board member representing that area along with five Basin residents appointed by the Governor and confirmed by the Florida Senate. Big Cypress Basin Board members serve terms of three years and receive no compensation. The Okeechobee Basin Board (the District's nine-member Governing Board) oversees water resource issues within the remaining counties.

Executive Office

The Governing Board appoints the agency's Executive Director and the Inspector General. The Florida Senate confirms the Executive Director. The Executive Director is responsible for administering the directives of the board and managing day-to-day District activities. The Inspector General is responsible for reviewing and evaluating internal controls to ensure the fiscal accountability of the agency, and for conducting financial and performance audits.

General Responsibilities

The District's responsibilities have expanded significantly since 1949 when it was originally created by the legislature as the Central and Southern Florida Flood Control District tasked with providing flood control at the core of its mission. The District now operates and maintains the C&SF Project, develops, and implements water supply plans, conducts ecosystem research and monitoring, regulates water use, manages land acquisition, and implements water quality improvement and ecosystem restoration plans.

To meet these core mission responsibilities, the District's proposed staffing for the Fiscal Year 2026-27 Tentative Budget is 1,523 regular full-time equivalent (FTE) positions. District staff are located at facilities across the District's 16-county jurisdiction to provide the public with more

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direct and responsive access to permitting, flood control, and outreach. These facilities include eight field stations located in Big Cypress Basin (Naples), Clewiston, Ft. Lauderdale, Homestead, Miami, Okeechobee, St. Cloud, and West Palm Beach and four service centers located in Big Cypress Basin (Naples), Ft. Myers, Okeechobee, and Orlando. The District's central headquarters are in West Palm Beach. The District's annual budget is funded predominantly by state sources and property taxes as well as federal and local revenue, licenses, permit fees, grants, investment earnings, and reserve balances.

The District's major responsibilities are highlighted below:

Operations and Maintenance

The District's operations and maintenance consist of activities to effectively manage the primary canals and associated structures in South Florida. Operation and maintenance program activities include the C&SF Project, as well as the Big Cypress Basin, as authorized by Chapter 373, F.S. and as directed by the USACE Regulation Schedule. Activities include the operation and maintenance of a multi-purpose water management system comprising of more than 2,300 miles of canals and 2,200 miles of levees/berms, 936 water control structures, 620 project culverts, and 98 pump stations which send water south and through waterways eastward and westward to both coasts.

Regulatory Programs

The District has several regulatory programs designed to manage and protect regional water resources, including wetlands, rivers, lakes, estuaries, and groundwater supplies. The District's responsibilities are shared with DEP and other state and local governments.

The types of permits issued by the District are listed below.

- **Environmental Resource Permits (ERPs)** regulate certain land use or construction activities that could affect wetlands or alter surface water flows that can contribute to water pollution. The District regulates residential and commercial developments, roadway construction and agriculture while the DEP regulates power plants, ports, wastewater treatment plants and single-family home projects.

An ERP covers activities such as dredging and filling in wetlands or surface waters, constructing flood protection facilities, providing storm water containment and treatment, site grading, building dams or reservoirs and other activities affecting state waters.

- **Everglades Works of the District (EWOD) Permits** are required of landowners discharging to the Everglades Agricultural Area (EAA) or C-139 Basins to reduce phosphorus in discharges flowing from the EAA or C-139 Basins and ultimately into the Everglades. The EWOD program defines phosphorus reductions to be achieved in these basins by implementing permit-approved best management practices as well as monitoring requirements.
- **Consumptive Water Use Permits (CUPs)** allow the holder to withdraw a specified amount of water, either from the ground (aquifers), or a canal, lake, or river (surface waters). These water-use permits are typically used for public supply, agricultural and nursery plant irrigation, golf course irrigation, commercial use, dewatering/mining activities and power generation. Water uses not covered by these permits include Domestic Self Supply, and water used for firefighting.

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- **Well Construction Permits** ensure that wells are built by licensed water well contractors and conform to water well construction permit standards. Unless exempt, a well construction permit must be obtained from the District or an agency delegated by the District prior to the construction, repair, modification, or abandonment of any water well, test well or monitor well within the District's jurisdiction. A consumptive use permit (CUP) may be required before the well construction permit can be issued. The District regulates the location, construction, repair, and abandonment of water wells in Monroe and Charlotte Counties, and for wells larger than 12 inches in diameter in Broward County. The District has delegated the location construction, repair, and abandonment of water wells in its remaining counties to their respective health departments or other delegated agencies. The dates when these agreements were signed between the District and the Health Departments or other delegated agencies are listed in Chapter 40E-3 and provided below:
 - Hendry – April 18, 2005
 - Collier, Glades, Orange, Osceola, Palm Beach, Polk – May 11, 2005
 - Broward – June 8, 2005
 - Miami-Dade – August 10, 2005
 - City of Cape Coral – August 10, 2005
 - Lee – September 13, 2005
 - Highlands, Okeechobee, Martin, St. Lucie – May 13, 2010
- **Right of Way Permits** protect the District's ability to use the canal and levee rights of way effectively and safely in the regional system while providing for compatible public and private uses such as docks, fences, or walkways. The regional system includes canals and levees, major rivers and lakes, water conservation areas, the works of the Big Cypress Basin and certain other canals and rights of way.

Water Resource System

The **Kissimmee Basin** encompasses more than two dozen lakes in the Kissimmee Chain of Lakes, their tributary streams and associated marshes and the Kissimmee River and floodplain. The basin, which defines the northern-most region of the District, forms the headwaters of Lake Okeechobee and the Everglades. Major initiatives in the Kissimmee Basin include: the Kissimmee River Restoration Project which includes construction projects, the Kissimmee River Restoration Evaluation Program, and the Kissimmee Chain of Lakes and Kissimmee Upper Basin Monitoring and Assessment Project. Other programs and activities are associated with these projects, including ecosystem restoration, evaluation of restoration efforts, aquatic plant management, land management, water quality improvement, and water supply planning. The Kissimmee River connects Lake Kissimmee and Lake Okeechobee. Backfilling of 24 miles of the C-38 canal and other construction for the restoration project were completed in 2021, which reestablished continuous water flow to over 40 miles of the meandering Kissimmee River and intermittent inundation of its floodplain. The final component of the project, the Headwaters Revitalization Schedule (HRS) for the S-65 water control structure, is currently under development and planned for implementation in 2027.

Lake Okeechobee—meaning “big water” in the Seminole Indian language—spans 730 square-miles and is the largest lake in the southeastern United States. Lake Okeechobee and its wetlands are at the center of the Greater Everglades Watershed, which stretches from the headwaters of the Kissimmee River, through the Everglades and, finally, into Florida Bay. Lake

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Okeechobee restoration efforts are underway pursuant to the Comprehensive Everglades Restoration Plan (CERP) and the Northern Everglades and Estuaries Protection Program, under which the Lake Okeechobee Protection Program was expanded to strengthen protection for the Northern Everglades, restoring and preserving the Lake Okeechobee watershed and the Caloosahatchee and St. Lucie estuaries.

The **Caloosahatchee River and Estuary** extend 70 miles, from Lake Okeechobee west to San Carlos Bay on Florida's southwest coast. Programs to improve the estuarine habitat, water quality, and water supply include minimum flows and minimum water levels, the Northern Everglades and Estuaries Protection Program, implementation of the Comprehensive Everglades Restoration Plan, as well as local BMPs and stormwater retrofit projects.

The **Lower Charlotte Harbor** watershed covers more than 2,230 square-miles in the lower west coast region of Florida, including the Cape Coral and Ft. Myers metropolitan areas. Goals for restoring, protecting, and managing the surface water resources of the watershed are outlined in the lower Charlotte Harbor watershed SWIM plan.

The **Estero Bay** watershed includes Central and Southern Lee County, and parts of Northern Collier and Western Hendry counties. The Estero Bay watershed assessment contains proposed management practices to improve water quality and to improve the timing and volume of freshwater inputs.

The **Indian River Lagoon** is a series of three distinct, but interconnected, estuarine systems, which extend 156 miles from Ponce Inlet to Jupiter Inlet on Florida's east coast. The South Florida and the St. Johns River Water Management Districts share responsibility for restoring and protecting this lagoon. Components of the Indian River Lagoon – South Restoration Project will benefit the quantity, quality, and timing and flows of water for the Indian River Lagoon and the St. Lucie River and Estuary.

The **St. Lucie River and Estuary** include the north fork and south fork of the St. Lucie River. The south fork of the St. Lucie River connects with the 152-mile Okeechobee waterway. Programs and initiatives to improve the timing, distribution, quality, and volume of freshwater entering the estuary include the Indian River Lagoon - South Restoration Project and the Northern Everglades and Estuaries Protection Program, as well as local BMPs and stormwater retrofit projects.

The 240 square-mile **Loxahatchee River** watershed covers parts of Palm Beach and Martin Counties and includes the communities of Hobe Sound, Tequesta, Jupiter, Jupiter Island, Jupiter Inlet Colony, Jupiter Farms, Juno Beach, and Palm Beach Gardens. To improve and protect the Loxahatchee River and Estuary, the District is implementing plans and initiatives in partnership with other agencies and organizations, including the DEP, the Loxahatchee River Management Coordinating Council, and the Loxahatchee River District. These include the Loxahatchee River Preservation Initiative, the 2024 Loxahatchee River National Wild and Scenic River Management Plan, the 2003 technical documentation to support development of minimum flows and levels for the northwest fork of the Loxahatchee River, and the 2010 Loxahatchee River Science Plan. In addition, the CERP Loxahatchee River Watershed Restoration Project Implementation Report and Environmental Impact Statement (completed April 2020) outlines a plan for providing watershed habitat restoration and a means to restore adequate flows to the river in keeping with the recommendations of the 2006 Restoration Plan for the Northwest Fork of the Loxahatchee River and its 2011 addendum. In addition, the CERP Loxahatchee River

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Watershed Restoration Project Implementation Report and Environmental Impact Statement that was authorized in WRDA 2020, outlines a plan for providing watershed habitat restoration and a means to reestablish restoration flows to the river in keeping with the recommendations of the final project implementation report and environmental impact statement.

The **Lake Worth Lagoon** watershed covers more than 450 square miles that contributes to Lake Worth and South Lake Worth in Palm Beach County. Goals for restoring and managing the watershed are found in the Lake Worth Lagoon Management Plan.

Within the historical **Everglades**, three **Water Conservation Areas** (WCAs) and the Everglades National Park preserve about half of the original Everglades, which covers nearly 11,000 square-miles of South Florida. The WCAs are in the western portions of Palm Beach, Broward and Miami-Dade Counties and encompass 1,337 square-miles. Everglades restoration programs and projects include: research projects; implementation of the Comprehensive Everglades Restoration Plan (CERP); RECOVER (REstoration, COordination, and VERification); the Long-Term Plan for Achieving Water Quality Goals for the Everglades Protection Area Tributary Basins, the Northern Everglades and Estuaries Protection Program; Restoration Strategies, which includes additional water quality improvement projects to assist existing stormwater treatment areas to achieve the Everglades phosphorus criterion; and water supply planning.

Biscayne Bay is a subtropical estuary that includes 428 square-miles of marine ecosystem and 938 square-miles of watershed along the coast of Miami-Dade and northeastern Monroe counties. Projects to restore and preserve Biscayne Bay are included in the implementation of the Comprehensive Everglades Restoration Plan (CERP). The Nearshore Central Biscayne Bay Water Reservation has been adopted as part of CERP.

Florida Bay and Estuary comprise a shallow inner-shelf lagoon between the southern tip of the Florida mainland and the Florida Keys where fresh water from the Everglades mixes with the salty waters from the Gulf of Mexico to form an estuary. There are nearly 1,000 square-miles of interconnected basins and 200 mangrove islands in the bay and estuary. Through implementation of the Comprehensive Everglades Restoration Plan, the District is focused on changing freshwater flow and improving the water quality and ecology of Florida Bay.

The **Big Cypress Basin** includes the natural lands of the Corkscrew Swamp and Sanctuary, the Big Cypress National Preserve, the Florida Panther National Wildlife Refuge, the Fakahatchee Strand, the Corkscrew Regional Ecosystem Watershed, Picayune Strand State Forest, and the 10,000 Islands. Programs include the Big Cypress Basin Watershed Management Plan, stormwater projects, and other capital improvements projects to store additional water, recharge groundwater, and improve water quality in Naples Bay.

The **Western Basins** region, comprised of the Feeder Canal Basin and the C-139 Annex, is part of a Water Resource Evaluation effort to evaluate potential hydrologic and water quality improvements in upstream flows from lands and water bodies within the Feeder Canal drainage basin, C-139 Annex drainage basin.

Comprehensive Everglades Restoration Plan

The Comprehensive Everglades Restoration Plan (CERP) provides a framework and guide to restore, protect, and preserve the environment and water resources of central and south Florida, including the Everglades. CERP covers the 16 counties of SFWMD boundaries and is

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inclusive of the C&SF Project. The goal of CERP is to restore the timing, quality, quantity and distribution of freshwater flows and to redirect discharges to tide for environmental purposes and improve water supply for all water users, benefiting municipalities and producers.

For more than fifty years, the C&SF Project has performed its designed function well, but it has had unintended adverse effects on the unique and diverse South Florida ecosystem. Improvements through structural and operational modifications to the C&SF Project will improve the quality, quantity, timing, and distribution of water deliveries for the environment; improve protection of the aquifer; and improve the integrity, capability, and conservation of urban and agricultural water supplies.

The CERP was approved by Congress as a framework for Everglades restoration under Title VI, Section 601 of the Water Resources Development Act (WRDA) of 2000. CERP includes more than 60 major components and will vastly increase storage and water supply for the environment, as well as for urban and agricultural needs, while maintaining the current levels of service for flood control provided by the C&SF Project. In the WRDA of 2007, Congress authorized the following CERP Projects for construction – Indian River Lagoon South – Phase 1, Site 1 Impoundment (Fran Reich Preserve), Picayune Strand Restoration and the *Melaleuca* Eradication Facility. In WRDA of 2014, Congress authorized another four CERP Projects for construction - Caloosahatchee River West Basin Storage Reservoir, Biscayne Bay Coastal Wetlands, Broward County Water Preserve Areas, and C-111 Spreader Canal Western Project.

In the WRDA of 2016, Congress authorized the Central Everglades Planning Project (CEPP) that was subsequently modified by the CEPP Post Authorization Change Report (PACR) in WRDA 2018 and modified in WRDA 2020 to include the Everglades Agricultural Area (EAA) Reservoir. In WRDA 2020, Congress also authorized the Loxahatchee River Watershed Restoration Project and modifications to the Caloosahatchee River West Basin Storage Reservoir. WRDA 2022 authorized a PACR to increase the total project cost for the Indian River Lagoon South Project. WRDA 2024 authorized the North of Lake Okeechobee Storage Reservoir (Component A) and the Western Everglades Restoration Project.

Section 373.1501, F.S., provides a legislative finding that the CERP is important for restoring the Everglades ecosystem and for sustaining the environment, economy, and social well-being of South Florida. Furthermore, this section ensures that all project components are consistent with the balanced policies and purposes of Chapter 373, F.S., and specifically Section 373.026, F.S. In Subsection 373.026(8)(b), F.S., the DEP is directed to collaborate with the District and approve each project component with or without amendments within a specified time frame. CERP will be implemented through the execution of multiple projects. The project components will take more than 30 years to construct and will be cost-shared equally among the federal government and local sponsors, of which the District is the primary non-federal sponsor.

Northern Everglades and Estuaries Protection Program

During the 2016 Legislative Session, the Florida legislature amended the Northern Everglades and Estuaries Protection Program (NEEPP) to strengthen provisions for implementing Basin Management Action Plans (BMAPs) in the Northern Everglades watersheds. The legislation also clarified the roles and responsibilities, coordination, implementation, and reporting efforts of the Coordinating Agencies (the District, DEP and Florida Department of Agriculture and Consumer Services [FDACS]). In accordance with NEEPP, DEP takes the lead on water quality protection measures through BMAPs adopted pursuant to Section 403.067, F.S.; the District

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takes the lead on hydrologic improvements pursuant to the Watershed Protection Plans (WPPs); and FDACS takes the lead on agricultural interim measures, best management practices (BMPs), and other measures adopted pursuant to Section 403.067, F.S.

NEEPP requires the Coordinating Agencies to cooperatively develop WPPs for the Lake Okeechobee, St. Lucie, and Caloosahatchee River watersheds that identify and implement programs and projects to assist in achieving Total Maximum Daily Loads (TMDLs) established by DEP, consistent with the BMAPs. The annual progress report for all three Watershed Protection Plans was published on March 1, 2026, by the District in Chapters 8B, 8C and 8D of the 2026 South Florida Environmental Report (SFER) – Volume I (sfwmd.gov/SFER).

On July 1, 2026, DEP published the *2025 Statewide Annual Report on Total Maximum Daily Loads, Basin Management Action Plans, Minimum Flows or Minimum Water Levels and Recovery or Prevention Strategies*. This annual report includes the status of protection and restoration actions through TMDLs, BMAPs, minimum flows or minimum water levels and recovery or prevention strategies, as of December 31, 2025. Visit floridadep.gov/STAR for more information.

Also on July 1, 2026, FDACS published the *Status of Implementation of Agricultural Nonpoint Source Best Management Practices Report*, which includes annual progress reporting on the Northern Everglades watersheds during the 2025 calendar year. For more information, visit fdacs.gov/Divisions-Offices/Agricultural-Water-Policy.

District Everglades

The Everglades Construction Project was the first major step in Everglades restoration and a requirement of the Everglades Forever Act (EFA), passed by the Florida Legislature in 1994. It is one of the largest environmental restoration public works projects in the United States. The cost associated with implementing the Everglades Construction Project is shared among the District, state, and federal governments. The major funding sources identified in the Everglades Forever Act were ad valorem property taxes, agricultural privilege taxes, state land funds, federal funds, Alligator Alley toll revenues, and other environmental mitigation funds.

The EFA directed the District to implement regulatory source control programs in all areas contributing to the Everglades Protection Area (EPA) to reduce phosphorus in stormwater runoff. The District was also required to acquire land, then design, permit, construct and operate a series of treatment wetlands, referred to as Everglades stormwater treatment areas (STAs), to reduce phosphorus levels from stormwater runoff and other sources before it enters the EPA. The STAs, which were originally planned to consist of approximately 40,000 acres, were expanded by approximately 5,000 acres in 2006 and 12,000 acres in 2012 for a total of approximately 57,000 acres of effective treatment area.

Despite the success of the STAs and source control programs in removing phosphorus from stormwater, the existing STAs in combination with BMPs had not achieved compliance with the State of Florida's numeric phosphorus criterion. To address this issue, the District, DEP, and the United States Environmental Protection Agency (USEPA) engaged in technical discussions starting in 2010. The primary objectives were to establish a Water Quality Based Effluent Limit (WQBEL) for phosphorus in discharges from Everglades STA that would achieve compliance with the State of Florida's numeric phosphorus criterion in the EPA and to identify a suite of additional water quality projects to work in conjunction with the existing STAs to meet the WQBEL.

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Based on this collaborative effort, a suite of projects that would achieve the WQBEL were identified in 2012 and are prescribed by DEP consent orders associated with EFA and National Pollutant Discharge Elimination System permits. Under the District's Restoration Strategies Program, the projects have been divided into three flow paths - Eastern, Central, and Western. The identified projects primarily consist of Flow Equalization Basins (FEBs), STA expansions, and associated infrastructure and conveyance improvements. The primary purpose of FEBs is to attenuate peak stormwater flows prior to delivery to STAs, while the primary purpose of STAs is to utilize biological processes to reduce phosphorus concentrations to achieve the WQBEL. Some of the key components are listed below, all of which have been completed and are operational:

- The Eastern flow path contains STA-1E and STA-1W. The additional water quality projects for this flow path include the L-8 FEB with approximately 45,000 acre-feet of storage and expansion of STA1-W of approximately 6,500 acres (6,200 acres of effective treatment area). The L-8 FEB was completed in 2017 and is operating. STA-1W Expansion 1 and Expansion 2 were completed in December 2020 and December 2024 respectively. Four conveyance improvement projects have been completed to date: S-5AS Structure Modifications were completed in May 2016, the L-8 Divide Structure (G-541) was completed in July 2016, the S-375 Expansion (G-716) was completed in April 2017, and G-341 (Bolles East Canal) Related Conveyance Improvements was completed in August 2023. Construction of STA-1E Repairs and Modifications to correct differences in topography was completed in March 2023.
- The Central flow path contains STA-2 and STA-3/4. The additional project for this flow path is the A-1 FEB with approximately 60,000 acre-feet of storage that attenuates peak stormwater flows prior to delivery to STA-2 and STA-3/4. A-1 FEB operations began in November 2015.
- The Western flow path contains STA-5/6, and the C-139 FEB, which provides approximately 11,000 acre-feet of storage, and internal improvements within STA-5/6 to increase the effective treatment area by approximately 800 acres. The C-139 FEB was completed in 2024.

To improve long-term treatment performance, the District launched a comprehensive refurbishment program in Fiscal Year 2019–20 to enhance hydraulics, vegetation, and flow distribution throughout the STAs. All refurbishment projects have been completed. These improvements are designed to optimize treatment efficiency and support compliance with the WQBEL following completion of all Restoration Strategies projects. Compliance will be evaluated using monitoring data collected during Water Years 2027-2031.

Water Supply

The District encompasses nearly 18,000 square miles divided into five distinct planning regions: Upper Kissimmee (included in the Central Florida Water Initiative [CFWI] planning area), Lower Kissimmee, Upper East Coast, Lower East Coast and Lower West Coast. Development of comprehensive water supply plans customized to each region is key to identifying and understanding current and future water needs. Based on a 20-year outlook, these plans provide detailed, basin-specific information and recommended actions. The plans highlight areas where traditional sources of water will not be adequate to meet future demands and evaluate several options for water sources—including water conservation and alternative water supply – to meet those demands.

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To support diversification of supply sources, cost-share funding is made available in coordination with the State to assist local governments and water users in the development of alternative water supplies. Data collection to monitor conditions and increase knowledge of water sources is integral to the sustainability of these resources. The District conducts groundwater monitoring and aquifer system research through installation and testing of new wells. Groundwater models are also developed and applied to identify potential impacts of projected withdrawals, and to identify strategies for the sustainability of water resources.

Other District Programs

The District's responsibilities extend far beyond regulatory programs, Everglades restoration, water supply plan implementation, and flood control operations.

The partnership and coordination with other levels of government and other agencies help to support water resource development projects, development of alternative water supplies, water conservation, reuse, and stormwater management goals.

Research, data collection, and analysis help ensure District projects and programs are effective. Emergency operations and management are a cornerstone of District operations, especially during the hurricane season or in times of drought. The District is also a leader in the treatment and removal of invasive species including *Melaleuca sp.* trees, aquatic weeds, and other exotics.

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C. Mission and Guiding Principles of the District

The Governing Board has adopted the following Mission Statement and has made it an integral part of its overall strategic budget philosophy and structure:

The Mission of the South Florida Water Management District is to safeguard and restore South Florida's water resources and ecosystems, protect our communities from flooding, and meet the region's water needs while connecting with the public and stakeholders.

The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AORs).

Restoration of Water Resources and Ecosystems (Natural Systems / Water Quality) –

Expediting restoration results in the Everglades by:

- Advancing the projects identified by Governor DeSantis.
- Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the potential for harmful algal blooms in the Northern Everglades
- Implementing water quality treatment solutions to reduce nutrient loading in the Southern Everglades.
- Utilizing regulatory permitting and compliance authority.
- Restoring native habitats through invasive species management and prescribed fire .
- Increasing access and recreational opportunities on public lands when it does not conflict with ecosystem goals.

Flood Protection – Refurbishing, replacing, improving, and managing the components of our water management system by:

- Implementing flood protection infrastructure refurbishment projects.
- Assessing and operating the water management system to meet flood protection and water supply needs considering sea level rise and the impacts of a changing climate.
- Coordinating with state/federal partners and assisting local governments to ensure operational readiness for optimal level of flood control by optimizing infrastructure maintenance, adhering to, or exceeding, industry standards and best management practices.
- Assessing sea level rise and other changing hydrologic and climate conditions to support risk-informed decision making and determine potential impacts on the District's mission.
- Advancing adaptation strategies and infrastructure investments, in coordination with local, regional, state and federal partners, to continue to increase resiliency of its flood protection system and other mission critical services.

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- Ensuring resilient connected systems for communication and operations. Maintain and enhance the District's communications, control, and operational systems to ensure reliable, real-time data exchange, command capability, and operational readiness under all conditions, including emergencies. Strengthening Supervisory Control and Data Acquisition (SCADA) and microwave infrastructure, enabling redundant operations, and leveraging technology to support both routine business functions and emergency response.

Water Supply – Meeting the current and future water needs of users and the environment by:

- Developing and implementing regional water supply plans in coordination with local governments, utilities, stakeholders, and the public.
- Planning for the region's water resource needs with consideration of climate change and sea level rise challenges.
- Encouraging development of alternative water supply projects to diversify water supply.
- Promoting water conservation measures.
- Utilizing regulatory permitting and compliance authority.
- Protect water resources of the State, and develop and implement projects and strategies, where appropriate, to maintain established minimum flows and minimum levels, and respective prevention and recovery plans.

In addition to the Areas of Responsibility (AORs), described above, the District has an additional strategic priority:

Public Engagement & Administration – Ensuring South Florida taxpayers receive efficient and effective customer service by:

- Focusing resources on core functions, minimizing administrative costs, and measuring performance.
- Ensuring accountability, transparency, and public involvement in District decisions.
- Employing and developing a high-quality workforce.
- Strengthening security across information and operational technology. Protect the District's technology environment by implementing proactive, comprehensive security measures for both information technology (IT) and operational technology (OT) systems. Safeguarding critical infrastructure, securing data, reducing legacy risks, and ensuring that all employees and system users are prepared to recognize and respond to threats.

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D. Development of the District Budget

This District's fiscal year runs from October 1 through September 30. The budget development process takes place throughout the fiscal year with guidance from the Governing Board. All meetings of the Governing Board, its committees and subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Figure 3 shows the cyclical nature of this process.

South Florida Water Management District

Annual Budgeting Cycle

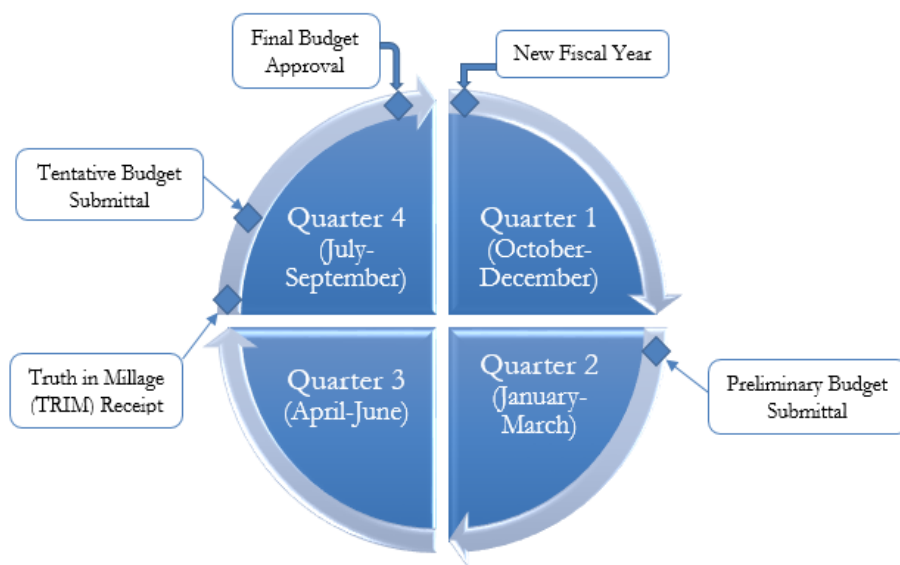


Figure 3: Budget Process

Prior to adoption of the final budget and in compliance with Section 200.065, F.S., the District will advise all county property appraisers within its jurisdiction, as required by the Truth in Millage (TRIM) process, of the proposed millage rate for Fiscal Year 2026-27, as well as the rolled-back rate and the date, time, and location of the public hearing on the matter.

The District will hold two TRIM public hearings in September. The first public hearing will take place on Thursday, September 10, 2026, at 5:15 P.M., at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL. The second and final public hearing will take place on Tuesday, September 22, 2026, at 5:15 P.M., at the District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406. A written disapproval of any provision in the Tentative Budget by the EOG or Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

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The Fiscal Year 2026-27 Tentative Budget is designed to live within the District's means while fulfilling statutory responsibilities. The District continues to operate on a pay-as-you-go basis without issuing new debt. The Fiscal Year 2026-27 Tentative Budget maintains an operating profile generally consistent with Fiscal Year 2025-26 and aligned with current revenue levels to ensure long-term fiscal sustainability. The primary exceptions are the additional operating and maintenance costs associated with newly completed Everglades restoration infrastructure being turned over to the District, along with increases in fuel, service contracts, utilities, and other commodities required to operate, maintain, and rehabilitate the aging Central and Southern Florida Flood Control Project (C&SF) infrastructure.

While construction of Everglades restoration projects is largely funded through state appropriations and fluctuates based on project schedules, the ongoing operation, maintenance, rehabilitation, and long-term stewardship of those facilities become the responsibility of the District and are primarily supported by ad valorem revenues. As additional restoration projects come online and critical flood control infrastructure continues to age, the demand for operational resources continues to grow to ensure reliable flood protection, water supply, and ecosystem restoration.

Maintaining the current millage rate is therefore necessary to sustain the District's core mission while continuing to provide efficient and cost-effective services on behalf of South Florida taxpayers. Maintaining the current rate supports the State's significant investment in expedited Everglades restoration and water quality projects by ensuring the District has the resources necessary to operate and maintain these facilities after construction. It also provides continued investment in the rehabilitation and resilience of the District's aging flood control infrastructure.

Recognizing these increasing operational demands, the Tentative Budget also reprioritizes and redirects existing resources to further strengthen investment in the District's critical flood control system.

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E. Budget Guidelines

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

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

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

- Focus on core mission to safeguard and restore South Florida's water resources and ecosystems while protecting communities from flooding and meeting the region's present and future water supply needs through activities and projects supporting restoration of water resources and ecosystems, flood protection, water supply and natural systems/water quality.
- Implement efficiencies that reduce operational expenses, non-core costs, and administrative overhead.
- Direct funding to restoration, public works, and operations and maintenance of works and lands.
- Continue implementation plans for beneficial use of Fund Balance.
- Maintain an adequate fund balance for emergencies.
- Issue no additional debt. (see below explanation)

Statutory authority in section 373.536(5)(c), F.S., states that the Legislative Budget Commission (LBC) may reject district budget proposals based on the statutory thresholds described below.

- A single purchase of land in excess of \$10.0 million, except for land exchanges.
 - The District **does not** have a single purchase of land in excess of \$10.0 million in the Tentative Budget.
- Any cumulative purchase of land during a single year in excess of \$50.0 million.
 - The District **does not** have a cumulative purchase of land in excess of \$50.0 million in the Tentative Budget.
- Any issuance of debt on or after July 1, 2012.
 - The District **does not** have any issuance of new debt in the Tentative Budget. In April 2026, SFWMD did refinance the outstanding 2015 COPs for an annual budgetary debt service savings over the remaining term of the loan (10.5 years). 2026 COPs are structured to match the existing maturity and repayment structure of the 2015 COPs, resulting in level annual budgetary savings estimated to be approximately \$3.16 million per year or \$34.79 million in total over the remaining term of the loan (10.5 years).

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- Any individual variance in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - The District **does** have an individual variance in excess of 25 percent from the Preliminary Budget in State Program 2.0. The variance is due to the additional State Appropriations for Everglades Restoration funding for CERP and the addition of Federal funds supporting the construction of the CEPP EAA S-636 Seepage Pump Station and the Blue Shanty Flow-way.
- Any program expenditures as described in section 373.536(5)(e) 4.e, (Outreach) and f. (Management and Administration) in excess of 15 percent of a District's total budget.
 - The District's Outreach and Management and Administration programs **do not** exceed 15 percent of the District's total budget as illustrated below.

Outreach and Management & Administration Percent of Budget

South Florida Water Management District

Fiscal Year 2026-27 Tentative Budget

State Program	Fiscal Year 2026-27 Tentative Budget	% of Total Tentative Budget
5 - Outreach	\$ 1,166,527	0.07%
6 - District Management and Administration	\$ 44,993,458	2.71%
5 and 6 TOTAL	\$ 46,159,985	2.78%
GRAND TOTAL (Programs 1 through 6)	\$ 1,660,774,085	100.00%

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F. Budget Development Calendar and Milestones

Date	Activity
October 1 st	New Fiscal Year Begins
October	Preliminary Budget Development Begins
October – December	Present draft Preliminary Budget to Governing Board
December	Preliminary Budget due to DEP for review
January 1 st	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with Section 200.065, F.S. due to the Department of Financial Services (373.503(6), F.S.)
January 15 th	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1 st	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15 th	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April – May	District continues evaluation and refinement of the budget
June 1 st	Estimates of taxable values from the county property appraisers
July 1 st	If no action is taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.) Property Appraisers provide certified taxable values to Districts – TRIM (193.023(1) & 200.065(1), F.S.)
July 9 th	District Governing Board adopts the proposed millage rates and approves the August 1 st submittal of the Tentative Budget (373.536(2), F.S.)
July 10 th	Tentative Budget due to DEP for review. Please see annual calendar for specific date requirements
August 1 st	Tentative Budget due to the Governor and Legislature as well as Secretary of the DEP and governing bodies of each county in the District (373.536(5)(d), F.S.)
August 4 th (35 days of TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)

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Date	Activity
September 5 th	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 8 th	The Tentative Budget is posted on the District's official website (373.536(5)(d), F.S.)
September 10 th	Public hearing to adopt the millage rate and the Tentative Budget at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406 (373.536(3) and 200.065(2)(c), F.S.)
September 15 th	Certify by resolution the Everglades and C-139 agricultural privilege tax roll to the tax collector of each county in which a portion of the EAA/C-139 is located (373.4592(6)(b) and 373.4592(7)(b), F.S.) Submit DR-408A Certificate to Non-Ad Valorem Assessment Rolls to the county tax collectors
September 22 nd	Public hearing to adopt the final millage rate and Final Budget at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406 (373.536(3) and 200.065(2)(d), F.S.)
September 25 th	Send copies of the resolutions adopting the millage rates and budget to the property appraisers/tax collectors within 3 days after adoption (200.065(4), F.S.)
September 30 th	District Fiscal Year Ends
October 1 st	District Fiscal Year Begins
October 2 nd	District submits Adopted Budget for current fiscal year to the Governor and the Legislature (373.536(6)(a)1, F.S.)
October 22 nd	District submits TRIM certification package to the Department of Revenue (200.068, F.S.)

III. BUDGET HIGHLIGHTS

A. Current Year Accomplishments and Efficiencies

Below are highlights of accomplishments this fiscal year to date and what is anticipated to occur during the remainder of Fiscal Year 2025-26.

Accomplishments

1.0 Water Resources Planning and Monitoring

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

Big Cypress Basin

- Completed development of the existing, baseline, and future conditions hydrologic and hydraulic model for the three-year Corkscrew Watershed Initiative (CWI). The model will be used to evaluate potential watershed restoration projects. Project alternatives were also developed and analyzed using the completed model. The CWI staff selected the draft proposed restoration alternative(s) using these modeling results, along with input from the technical working group and the public.
- Completed field investigations for the Canal Condition Study for all Big Cypress Basin evaluating canal conditions, including bank stability, vegetation, blockages, shoaling, and other factors that may impact flood conveyance capacity. Enhanced the Geographic Information System (GIS) tool to visualize problem areas and support the development of a targeted canal rehabilitation program.

Water Supply Planning

- Upper East Coast (UEC): Initiated the five-year update to the UEC Water Supply Plan, including water demand projections through 2050. Conducted two stakeholder meetings and released preliminary chapters of the draft plan for public review and comment. Water supply planning simulations using the East Coast Surficial Model (ECSM) and the East Coast Floridan Model are underway and scheduled for completion this current fiscal year.
- Lower East Coast (LEC): Water supply planning simulations using the ECSM are underway and scheduled for completion this fiscal year. The model will also be used to support the Lower East Coast Water Supply Vulnerability Assessment.
- Lower West Coast (LWC): The five-year update to the LWC Water Supply Plan with demand projections through 2050 will be initiated before the end of this fiscal year.
- Central Florida Water Initiative (CFWI): Completed the five-year update to the CFWI Water Supply Plan in coordination with the St. Johns River Water Management District and the Southwest Florida Water Management District. The updated plan includes demand projections through 2045 and was approved by all three Districts' Governing Boards in November 2025. Completed the hydro-stratigraphic unit update for the Floridan Aquifer System for the East Central Florida Transient Expanded Model.

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- Coordinated with the City of Cape Coral and Lee County on water resource management and implementation of outdoor irrigation restrictions for withdrawals from the Mid-Hawthorn Aquifer in the northeast portion of the City of Cape Coral. Implemented a Water Shortage Order imposing modified Phase IV restrictions (zero days of irrigation) for one year due to critically low water levels in the Mid-Hawthorn Aquifer, including a ban on lawn irrigation for properties using private wells. Modified Phase IV restrictions were rescinded in May 2026 and modified Phase II restrictions (one day per week of irrigation) were implemented. Continued monitoring aquifer conditions in coordination with local governments to protect water resources.
- Coordinated with Lehigh Acres utility and Lee County to allow construction of new Sandstone Aquifer wells for domestic self-supply (indoor use only) but prohibited use of these wells for outdoor landscape irrigation. Continued monitoring aquifer conditions in coordination with Water Use Bureau within the Regulation Division to protect water resources.
- Constructed a saltwater intrusion monitoring well in Palm Beach County, to fill in a gap for saltwater intrusion monitoring and mapping. Under the Saltwater Intrusion Monitoring (SWI) program, sampled and logged 29 surficial aquifer system wells.
- Initiated the development of the Lower West Coast Surficial and Intermediate Aquifer Systems Model version 2.0, a density-dependent groundwater flow and transport model, which is expected to be completed by December 2028.
- Under the Regional Floridan Groundwater program, water quality samples were collected from 9 Floridan aquifer wells. Under the SWI program, sampled and logged 12 surficial aquifer system wells.
- Coordinated with Miami Dade, Monroe, Lee, Collier, Glades and Highlands Counties on Water Shortage Warning Orders issued by the District in February 2026 and later rescinded in March, April, and June. Hosted weekly coordination calls with utilities and main water users in these counties to advance outreach, monitoring and wellfield rotation, and alternative source conservation efforts.

Development of Minimum Flows and Minimum Water Levels, Water Reservations, Research, Data Collection, Analysis, and Monitoring

- Office of Water Quality staff initiated a site-specific water quality monitoring project at LOX8 in Water Conservation Area 1 (WCA-1), to determine if minor changes in sampling locations, impacts from wildlife, and water levels can impact the representativeness of a nutrient sample. Wildlife cameras have been installed on-site, as well as a continuous turbidity probe, and additional replicate grab samples are being collected.
- Through the third quarter of Fiscal Year 2025-26, the District laboratory posted 75,409 results to the Laboratory Information Management System (LIMS) and closed 2,366 work orders. The District laboratory also loaded 151,484 results to DBHydro and 68,149 results to Department of Environmental Protection's (DEP) Watershed Information Network. Additionally, the District laboratory posted 13,384 continuous monitoring data points and validated hundreds of these for the Expanded Monitoring Grant initiative. The District laboratory anticipates 18,000 more tests will be posted to LIMS monthly and uploaded to the

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appropriate database through the remainder of the current fiscal year. Published the 2026 South Florida Environmental Report (SFER) in compliance with Chapter 2005-36 and Section 373.036(7), F.S., and began development of the 2027 SFER. Edited Volume I chapters and appendices fulfilling Everglades Forever Act mandates in preparation for peer and public review. Chapters and appendices in Volume I, II, and III are in various stages of development.

- Management implications and strategies learned from the Restoration Strategies Science Plan Studies have been applied to two projects. Many of these efforts have components being done primarily in-house resulting in significant cost savings. Update on these efforts are highlighted below:
 - Completed a study in Fiscal Year 2024-25 to evaluate the results of the Stormwater Treatment Area (STA)-2 Cell 3 Submerged Aquatic Vegetation (SAV) Recovery Drawdown Project, to enhance and reestablish SAV community and improve phosphorus retention in this cell. Preliminary results show that SAV has expanded, and phosphorus concentrations have declined as water levels and operations have returned to normal. Final reports and manuscripts are being generated.
 - Continued study in the STA-3/4 Western Flow-way to evaluate the effects of prescribed burns on inflow areas, reducing undesirable vegetation to enhance cattail health, and evaluating the water quality effects of burning in outflow regions to improve phosphorus retention. Sampling for water quality, vegetation, and soil will continue into Fiscal Year 2026-27.
- Continued updating topographic surveys of the STAs. Surveys will continue for each of the Everglades STAs over the course of several years. New surveys need to be completed on a routine basis to have an accurate assessment of water depths in the treatment cells and to establish appropriate target stages for vegetation sustainability.
- Continued development of the larval transport, Habitat Suitability Index, and oyster habitat models that will be collectively used for the USEPA funded grant for oyster restoration modeling in the Caloosahatchee River Estuary.
- Continued annual ecological health assessments in the southern Indian River Lagoon, St. Lucie Estuary and Caloosahatchee River Estuary (CRE) under the CRE Minimum Flows and Levels (MFL), the Restoration, Coordination, Verification (RECOVER) component of the Comprehensive Everglades Restoration Plan (CERP), and the Research and Water Quality Monitoring Plan component of Northern Everglades Estuaries Protection Program (NEEPP). Monitoring includes phytoplankton, SAV, zooplankton, benthic infauna, oysters, clams, and large-bodied fish.
- Continued annual ecological health assessments of Lake Okeechobee under NEEPP, including monitoring of macroinvertebrates, phytoplankton, zooplankton, SAV, and marsh vegetation composition and distribution.
- Implemented a project for Lake Okeechobee using the SAV planting program funded through AquaTech Eco Consultants to aid habitat restoration. Pondweed plants were installed on Lake Okeechobee in the spring/summer of 2026 to reestablish a community lost to Hurricane Irma in 2017. Additionally, 40,000 bulrush and Kissimmee grass plants were installed at the same time with District funding to boost overall impact of the project.

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- Continued monitoring Florida Bay with the continuous flow-through water quality analysis system. This allows staff to capture the water quality in regions of Florida Bay, which is most sensitive to hyper salinity, nutrient inputs, algal blooms and seagrass die-off.
- Continued annual SAV monitoring across Florida Bay via the Fish Habitat Assessment Program. This work tracks long-term patterns and develops relationships between salinity, water quality, and SAV die-off, species distribution and abundance in Florida Bay.
- Continued velocity and flow data monitoring of MFLs at three former United States Geological Survey (USGS) index velocity monitoring sites in Florida Bay.
- As part of the Groundwater Exchange Monitoring and Modeling (GEMM) Program: continued Connectivity Study documenting flow patterns from Shark River Slough into Taylor River Slough, completed hydrology calibration of the GEMM Delft3d model of Florida Bay, and contracted a synthesis study for groundwater water quality in combination with groundwater hydrology.
- Initiated final report documentation of a multi-year analysis of how hydrology impacts Everglades tree growth on the tree islands in the District's Loxahatchee Impoundment Landscape Assessment (LILA) or the District's living laboratory.
- Completed Everglades wading bird foraging and nesting data collection for the 2026 season. The Wading Bird Report for the 2024 nesting season is expected to be published by September 2026.

Water Resources Modeling

- Continued updates to the Regional Simulation Model to extend the period of record through 2024 and incorporate recalibration were warranted based on the most recent data. (e.g. in the Everglades Agricultural Area).
- Implemented the ANAQSIM model to represent hydrogeology and flow movement under levees in support of the Southern Everglades planning effort.
- Contributed sections to the Florida Statewide Model Inventory Community Guidebook and the Florida Flood Hub/Department of Environmental Protection (FDEP) Real-Time Flood Forecasting effort.
- Continued implementation of advanced machine learning tools for robust real-time simulation in support of operational planning and system performance optimization for projects including the Central Everglades Operations Study 1.0.
- Populated the Statewide Model Management System with key modeling files to support project planning, evaluation, and design.

Hydrology and Hydraulics Design, Analysis and Modeling

- Completed 35 and made substantial progress on 6 hydraulic designs, reviews and investigations. An additional 10 major designs, design reviews and hydraulic investigations are anticipated to be completed by the end of Fiscal Year 2025-26.
- Completed 40 and made substantial progress on 5 structure flow ratings. An additional 10-

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15 flow ratings are anticipated to be completed by the end of Fiscal Year 2025-26.

- Made substantial progress on 2 canal conveyance studies. Substantial progress on a total of 3 canal conveyance studies is anticipated by the end of Fiscal Year 2025-26.
- Completed 75 design reviews in support of operations, engineering, and right of way. A total of 125 design reviews are expected to be completed in Fiscal Year 2025-26.

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2.0 Land Acquisition, Restoration, and Public Works

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

Everglades and Local Projects Water Quality Improvement

- Continued construction of the Stormwater Treatment Area (STA)-1W Refurbishments with anticipated completion during the second quarter of Fiscal Year 2026-27. Completed construction of the STA-1E Central Flow-way.
- With the completion of the Restoration Strategies Science Plan (RSSP) Studies, staff completed organizing study files to improve access to information. Data files, photos, and reports for each of the RSSP studies were archived onto DataOne, preserving 12 years of research on the STAs for future endeavors.
- Continued executing the multi-agency S-333 working group recommendations approved by the agency leaders. Started construction of S-333 Maintenance Dredging and Low-Sill Weirs Installation Project, including dredging in the L-29, and L-67A canal and the basin upstream of the S-333 structure complex.
- Initiated a floc and soil assessment study in WCA-1 at LOX8 and surrounding sites to evaluate what impact soil and floc characteristics may have on water quality, especially during low water conditions. A topographic survey of the LOX8 sites was also conducted.
- Completed operational plan updates for STA-2 and STA-5/6 as part of DEP permits. Operational plan updates for STA-1W Expansion and C-139 Flow Equalization Basin (FEB) are ongoing and will be completed during the remainder of Fiscal Year 2025-26.
- C-139 Index Velocity Sites - Continued Phase 1 of the restoration of four prior index velocity monitoring sites in the C-139 Basin, including a site visit to facilitate SCADA installation and stakeholder needs. Design for permanent replacement to start in Fiscal Year 2026-27.

Comprehensive Everglades Restoration Plan (CERP)

- For Central Everglades Planning Project (CEPP) Everglades Agricultural Area (EAA), continued Vegetative Grow-In of the STA and accomplished substantial completion on the STA. Completed construction of the C-623 Inflow-Outflow Canal and new construction village. Continued construction of the S-635 Spillway, the EAA Reservoir's foundation and embankment, seepage cutoff wall, and G-372S Repurposing Project. Initiated construction on the S-623 Inflow Pump Station. Continued with final design of the S-636 Seepage Pump Station, with award of construction contract anticipated before the end of 2026. Additional milestones anticipated for the fiscal year include Operational Testing of the EAA Reservoir STA.
- For CEPP EAA Canal Expansions, achieved final completion milestone for the North New River Conveyance construction in June 2026. Continued with construction of the Miami Canal Conveyance Improvements Phase I and completed final design for Miami Canal

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Conveyance Improvements Phase II.

- For CEPP North, all components are in the design or construction phase. Completed construction of the S-620 Gated Culvert. Continued construction on the S-8 Pump Station Phase 2, L-5 Remnant Canal Improvements, and S-622 Gated Box Culvert. Design contracts in progress include the L-4 Canal Improvements and Distribution Features and S-630 Gated Culvert, S-8A Spillway and Connector Canal, Miami Canal Backfill, Vegetated Hammocks, and Temporary Construction Access Route.
- For CEPP South, the trestle platform for construction of the S-355W Gated Spillway has been erected which allows for better access across the L-29 Canal. Installation of the South sheet pile wall, canal dredging, stone placement has been completed to backfill a section of the canal needed for the future right turn lane access and shoulder on US-41. Relocation and perpetual maintenance agreements have been executed. Started development of the flow-velocity and loading performance target for periphyton. Design for Blue Shanty Flow-way (L-67C Degrade, L-29 Degrade, L-67 Extension Canal Backfill and Levee Degrade, L-67C Plugs, and L-67A Swales) is scheduled to be completed in the fourth quarter of Fiscal Year 2025-26.
- For Indian River Lagoon (IRL) South, completed construction of the C-23 Estuary Discharge Diversion Canal construction and transitioned project to the operational testing and monitoring phase. Construction completion of the C-25 Reservoir and STA (RSTA) Package I is planned for this fiscal year. The C-23/C-24 STA is nearing completion, with construction of a temporary pump station anticipated to be completed during Fiscal Year 2026-27. Continued construction of the C-23/C-24 reconnaissance, surveillance, and target acquisition telecommunications tower. Continued operational testing of the C-44 RSTA. Continued construction of the C-23/24 South Reservoir Package I with planned completion during the fourth quarter of the current fiscal year. Continued construction of the C-23/24 North Reservoir Contract 4a. The update to the preliminary Project Operations Manual for the C-44 RSTA (including the C-23 Estuary Discharge Diversion Canal optimized operations) has been completed and is being utilized. Construction of the C-44 recreation plan has been completed and is mostly open to the public. Continued coordination with United States Army Corps of Engineers (USACE) on the Project Partnership Agreement for the IRL South Phase 2 project Natural Lands component. Completed the Validation Report for the recreation features.
- The CERP Caloosahatchee River (C-43) West Basin Storage Reservoir remains in initial fill and testing phase and is capitalizing on opportunities to add water to cell 1 and 2.
- For the Loxahatchee River Watershed Restoration Project, continued preliminary design activities for the C-18W Impoundment in Flow-way 2 and for Gulfstream East and Kitching Creek in Flow-way 3. Completed the Phase II environmental site assessment at Gulfstream West in Flow-way 3 and completed the asbestos survey at the C-18W Impoundment in Flow-way 2. Initiated modeling in Flow-way 1 to support ongoing design efforts. Florida Power & Light completed the design required for relocation of transmission poles in Flow-way 2. Vegetation management activities continued at the C-18W Impoundment site in Flow-way 2 and at Gulfstream East in Flow-way 3.
- For Western Everglades Restoration Project (WERP) Region 4, the 11-Mile Road Culverts design was completed, Loop Road Culverts is entering final design, US41 Bridge is in intermediate design, and L-28 Culverts construction continues. For Region 2, detailed flow

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routing modeling and hydrological monitoring plans are underway for DEP permit application in the Feeder Canal Basin. Initiated baseline sampling in the vicinity of the L-28S Levee before construction of the L-28S Culverts is completed. Data will be used to ensure the new culverts cause no degradation of water quality for water flowing into Big Cypress National Preserve.

- Lake Okeechobee Component A Reservoir (LOCAR) land negotiations continue. Completed scope of work and initiated preliminary design. Established the regulatory water protection approach for the LOCAR project through development of a Restricted Allocation Area framework. A technical document is being drafted, with anticipated completion next fiscal year.
- For the Lake Okeechobee Watershed Restoration Project (LOWRP), the scope of work for the design of the L-63N Aquifer Storage and Recovery (ASR) Wells 3 and 4 is being finalized, the design for the treatment facility at C-38S is ongoing, the design and permitting scope of work for the C-59 ASR communication system and site analysis for a treatment facility are underway. Initiated pre-purchase of ASR well materials required for seven ASR well sites, including fiber reinforced plastic casing, steel casing, and associated valves and fittings. Initiated design of warehouse to store ASR well materials.
- Initiated planning with USACE for Southern Everglades seepage management project between Everglades National Park and Miami-Dade urban areas.
- Completed design of the S-332B Pump Station Replacement Project and construction bid solicitation is expected during the final quarter of Fiscal Year 2025-26. Design of the S-332C Pump Station Replacement Project is expected to be complete by the first quarter of Fiscal Year 2026-27.
- Completed construction of the Biscayne Bay Coastal Wetlands Phase I projects. Initiated water quality monitoring for the Biscayne Bay Coastal Wetland Project – L-31E Cutler Flow-way Phase.
- Quantified the impacts of the invasive Asian Swamp Eel on the restoration of the aquatic fauna in the Everglades National Park and WCA-3A (Pintor and Dorn, 2025, Scientific Reports, 15:17975 (<https://doi.org/10.1038/s41598-025-02887-y>)). Continued annual assessments of ecological health assessments under the RECOVER component of CERP, including roseate spoonbills, Florida Bay SAV, and Taylor Slough restoration.
- The Slough Performance Measure (PM) was one of the first PM's devised to assess CERP. However, it did not address the hydrological thresholds associated with the sawgrass ridges of the Everglades. Very shallow regions and very deep ponded regions of WCA-3A are degrading the ridge habitat. RECOVER staff completed the draft of a more integrated and robust Ridge and Slough performance measure to be peer-reviewed by December 2026.
- Acquired 520 tracts containing 507.90 acres in Pal Mar Water Control District in Martin County for \$9,652,000. Completed and submitted five land certifications to the USACE for their use of District-owned property on cost-share projects. Submitted land acquisition claims totaling \$8.1 million to the USACE for their review and approval for cost-share and anticipate submitting another \$7.0 million in claims before the end of the fiscal year.

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Northern Everglades and Estuaries Protection Program (NEEPP)

- In accordance with Section 373.4595(6), F.S., began preparing the NEEPP Annual Progress Report for the Draft 2027 SFER – Volume I, Chapter 8A, in collaboration with the coordinating agencies, along with the Watershed Protection Plan Annual Progress Reports for the Lake Okeechobee, St. Lucie River, and Caloosahatchee River Watersheds (Chapters 8B, 8C, and 8D). Supporting appendices also summarize upstream monitoring level water quality data associated with their respective Watershed Research and Water Quality Monitoring Program.
- Lake Okeechobee Watershed accomplishments: Initiated planning and coordination with FDACS for the TCNS 214 Hybrid Wetland Treatment Technology (HWTT) project, following award of new FDACS Agricultural Regional Restoration Projects grant. Completed acquisition of 4,831.61 acres for \$41,250,000 and initiated final design and permitting for the Lower Kissimmee Basin STA project, expected to be completed in 2027. Completed design of the Basinger Dairy Legacy Phosphorus Removal project; in-situ studies and remediation work are underway at the property until 2028. Executed 10-year contract renewals for the Abington Preserve and Rafter T Ranch Dispersed Water Management (DWM) projects. Also, continued oversight of 14 existing operational projects.
- Continued the Phosphorus and Nitrogen Removal Enhancement in Taylor Creek STA Discharging into Lake Okeechobee Using Innovative Technology project. Authorization and permitting through the USACE and DEP are underway. Installation and operation startup are planned by October 2026.
- Initiated a pilot project in November 2025 using floating treatment wetlands to evaluate nutrient removal in the Ten Mile Creek Water Preserve Area. Thirteen 575 sq. ft. mats were installed in the reservoir, each containing 1,380 individual native plants. The roots and shoots of this vegetation are harvested every four months to determine the amount of phosphorus and nitrogen removed.
- St. Lucie River Watershed accomplishments: Finalizing design of the C-23/C-24 District Lands Hydrologic Enhancements project; construction planned to be completed by summer 2027. Executed a 10-year contract renewal for the Bull Hammock Ranch DWM project; also, executed a new public-private partnership agreement for the Ideal 1000 DWM project, resulting from the 2022 Northern Everglades Watersheds Water Retention and Nutrient Load Reduction Projects solicitation. Also, continued oversight of 10 existing operational projects.
- Continued ecological monitoring associated with performance metrics for evaluation of the Kissimmee River Restoration Project. River geomorphology, macroinvertebrate and their impact on the food chain, fish populations, wading birds and waterfowl, water chemistry, and vegetation communities are all monitored to assess effects of restoration in the restored portions of the river and floodplain.
- Caloosahatchee River Watershed accomplishments: Initiated a new contract for the Snake Land and Cattle Water and Nutrient Retention project, resulting from the 2025 Caloosahatchee River Watershed Water Storage Initiative Request for Proposals. Completed construction and initiated operations of the Caloosahatchee River (C-43) West Basin Storage Reservoir Water Quality Component (in-line alum injection). Continued construction of Lake Hicpochee Expansion Phase II, with completion expected in the second

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quarter of Fiscal Year 2027–28. Completed design of the Boma Flow Equalization Basin, with construction scheduled to begin in the first quarter of Fiscal Year 2026–27. Completed the first year of the Phase II test cell research at the C-43 Water Quality Treatment and Testing Facility to evaluate constructed wetland treatment performance for nitrogen reduction; research is anticipated to be conducted through 2028. Advanced conceptual design for the Berry Groves District Lands Enhancements project to improve public lands north of the Caloosahatchee River (C-43) West Basin Storage Reservoir. Executed a 10-year contract renewal for the Mudge Ranch DWM project; construction planned to be completed by Summer 2027. Under the Caloosahatchee Water Quality Improvement Grants with local governments, continued design for the Frank Mann Preserve, Palm Creek Filter Marsh, and Bob Janes Preserve projects. Also, continued oversight of four existing operational projects.

- Held the annual NEEPP Public Workshop with DEP and FDACS at the District's headquarters in April 2026; included open poster sessions and collaborative discussions on NEEPP-related topics of interest—focused on the District's Watershed Construction Projects and Research and Water Quality Monitoring Programs, DEP's Basin Management Action Plans (BMAPs), and Florida Department of Agriculture and Consumer Services' Agricultural Best Management Practices (BMPs) and regional projects. This forum is intended to help shape future planning efforts through open dialogue and collaboration as NEEPP efforts move forward.
- Held a DWM Outreach Workshop in June 2026, hosted by Archbold Biological Station in collaboration with the District and other partners. Workshop participants included local landowners/producers and regional cooperative program partners involved in the Readiness and Environmental Protection Integration Program funding opportunities. The key purpose was to openly discuss potential opportunities for new DWM projects and Public–Non-Government Organization - Private Partnerships within the District's footprint of the Avon Park Air Force Range Sentinel Landscape.

Water Resource Development and Other Cooperative Projects

- Cooperative Funding Program – Continued project management for the DEP Alternative Water Supply (AWS) Grant Program and the Water Protection and Sustainability grant program for Fiscal Year 2019-20 through Fiscal Year 2025-26, which provided cost-share funding for 11 AWS and 21 Water Conservation projects. Three AWS projects and nine Water Conservation projects are planned for completion in Fiscal Year 2025-26.
- The application process for the DEP AWS Grant Program for Fiscal Year 2026-27 was completed and the project list, approved by the District's Governing Board, was transmitted to DEP for funding allocations in May 2026.

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3.0 Operations and Maintenance of Works and Lands

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

Field Operations

- Field Operations recorded 20,700.50 hours of pumping and 146 hours of gate operations, during the third quarter of Fiscal Year 2025-26. There is an estimated 35,000 hours of pumping and 500 hours of gate operations planned by the end of Fiscal Year 2025-26.
- Removed approximately 7,500 cubic yards of aquatic vegetation and debris from canals through the first three quarters to ensure proper operation of the district flood control system. The estimate for the remainder of Fiscal Year 2025-26 is approximately 3,000 cubic yards.
- Completed three mowing cycles of the District's right of ways (ROWs) and facilities. Each cycle includes 2,100 miles of canals/leaves, Storm Treatment Areas (STAs), and water impoundments during the first three quarters of Fiscal Year 2025-26. Completion of one more cycle is planned by the end of Fiscal Year 2025-26.
- ROW Permitting reviewed 318 applications and issued 251 permits during the Fiscal Year 2025-26 to date.

Field Stations

- The Okeechobee Field Station staff successfully completed a major gate overhaul at S-99 during the first quarter. Also, the team is working to complete a hydraulic cylinder overhaul at S-131 boat lock, ensuring full operational functionality and preventing any hydraulic fluid seepage into the environment.
- The Okeechobee Field Station staff has also completed a 10,000-hour major engine overhaul on a Detroit 60 Series engine at S-135 pump station. Also, the team has operated and maintained the S-72 tail water weir pumps and G-208 operations to supply water per the Federal water compact to the Seminole reservation on the C-40 canal. Pumping started in January 2026 and the diesel power units have accumulated a current total runtime of 4,990 hours.
- The Okeechobee Field Station has removed 100,000 yards of excess spoil, reshaped 1.5 miles of levee ahead of the dragline for the C-23 dredge project, and completed 9.5 miles of levee repair/reshape on C-41 from Red Barn Road west side of the canal to Project Culvert 35A.
- Removed and replaced two 60"x 60' culverts at the C-139 Annex Restoration Project which also included installing 140 tons of shell rock, 200 tons bedding stone and 180 tons of riprap.
- Removed approximately 2,200 cubic yards of aquatic vegetation and debris from canals through quarter three to ensure proper operation of the district flood control system. The total estimate for the remainder of Fiscal Year 2026-27 is approximately 4,000 cubic yards to assist in the reduction of herbicide used.

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- The St. Cloud Field Station completed an emergency hydraulic cylinder overhaul at structure S-65 Gate #3, ensuring full operational functionality and preventing further hydraulic fluid seepage into the environment.
- The St. Cloud Field Station has completed 106 Structure Inspection Program (SIP) repair work orders, demonstrating strong commitment to system reliability and asset integrity.
- The St. Cloud Field Station completed a major gate overhaul for S-63A in February, 2026.
- The St. Cloud Field Station completed 1,330 linear feet of bank repairs along C-32C, removed shoaling north and south of the S-58 structure, and completed 404 linear feet of bank repairs along C-30, stabilizing the canal banks and restoring them to their original design specifications.
- The Fort Lauderdale Field Station completed two pump station engine overhauls at S-332B and S-356, and two John Deere towboat engine overhauls, in April, 2026. Additionally, engine rings and a blower assembly were replaced at S-7. Six gearboxes were overhauled at S-332D, S-357, S-332B, and S-356. Fort Lauderdale team assisted with five pump installations at S-199, S-200, and S-332D. Fort Lauderdale team also performed major gate overhauls on S-33 and S-37B. The field station staff has mowed 196.4 acres of both filter berm and side slope of the East Coast Protective Levee, with 342.1 acres planned for the remainder of the current fiscal year.
- Miami Field Station completed S-25BP and S-26P full conversion to submersible Flygt pumps. Installed temporary fall protection for S-25BP and S-26P pump bays in preparation for pumping season. Successfully reached an agreement with MasTec regarding the S-25 walkway bridge. Under this agreement, we are granted access to Miami Freedom Park to stage District equipment including cranes and tractor-trailers on the park side of the bridge to facilitate pump removal and installation. In return, Miami Freedom Park has been granted permitted access to utilize the cross bridge for pedestrian traffic during events. Trimmed high-risk trees on C-8 ROW in preparation for hurricane season. Staff performed S-333 hydraulic to electrical hoist conversion and plans to complete S-335 hydraulic to electrical hoist conversion by end of the current fiscal year.
- The Homestead Field Station team successfully completed the S-332B and S-332C day-tank fuel system upgrade, replacing aging components to enhance reliability and reduce future maintenance demand. Completed pump overhauls for S-332D pumps #3, S-199 pump #1, and S-200 pump #4. Also, upgraded engine control components at S-331 pump station.
- The Homestead Field Station completed major gate overhaul at S-20G and completed the cable drum conversation project at S-179 which consists of two gates. Additionally, completed flow-way scraping at S-332D, S-199, and S-200.
- The Homestead Field Station oversaw contractors complete 170 acres of terrestrial herbicide application to control invasive vegetation and 383 acre-feet of submersed aquatic herbicide application to further support invasive vegetation management throughout the canal system. Additionally, to comply with USACE annual inspection requirements, the team completed 760 acres of contractual mowing and 154 acres of in-house slope mowing, improving visibility along levee slopes. Completed tree removal projects along sections of the C-103N, C-103S, and C-103 canals, further enhancing system reliability and flow

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capacity.

- The Homestead Field Station is projected to complete 81 SIP repair work orders by the end of the current fiscal year. Additionally, staff are on track to complete 1,770 acre-feet of aquatic herbicide application across the C-111, C-111E, and C-113 canals to manage invasive vegetation and on schedule to complete S-332D pump #4 overhaul by the end of the current fiscal year.
- The Big Cypress Basin Field Station team completed and replaced all gate sensors and updated computer software at the Golden Gate #1, #2 and #3 structures. Replaced and tested the new generator at the Faka Union Pump station and the team is supporting the I-75 Weir #2 Replacement. Upgraded the Human Machine Interface at the Faka Union Pump Station, significantly improving resiliency. Inspected and rebuilt the gear boxes at Cocohatchee Canal (COCO) #1 and #2. Constructed a stabilized area in front of the new asphalt pad by the grass rake at Miller Pump Station. Installed new Diesel Exhaust Fluid storage tanks at the pump stations. Staff assisted Land Management with the clearing of trails for the Green Heart of the Everglades.
- The Clewiston Field Station completed the G-372 main pump #2 and G-370 main pump #1 overhaul. Also, in progress is the S-4 main engine overhaul. This structure is a three-unit pumping station located in the alignment of Lake Okeechobee South Shore Levee at the intersection of L-D1 and C-20 in Glades County about three miles northwest of Clewiston. The pumping station is equipped with three Fairbanks Morse 132-inch diameter vertical axial flow pumps; each rated for 935 cubic feet per second at 7.0-foot static head. Each pump unit is driven by a Fairbanks Morse Model 38D8, 1600 horsepower diesel engine. Main Engine #3, with a total of 8,159 hours, requires an overhaul to ensure operational readiness. The work will be performed with in-house staff at a cost of \$425,000 and completed in September, 2026.
- The Clewiston Field Station has installed Grace Voltmeters in the water control structures within STA 5/6 and STA 3/4. The purpose of the Grace Voltmeter is to provide a safe method for an Electrician (non-Journeyman) to verify the presence or absence of voltage by performing a live-dead-live test without opening energized electrical equipment. Once the absence of voltage has been confirmed and the equipment has been properly isolated, the electrician can safely access equipment downstream of the main power disconnect to perform the required structure planned maintenance activities. The total installation cost for both areas was \$30,135.
- The West Palm Field Station is continuing the overhauls of engine #2 main drive and motor at S-361 and S-362; installed a temporary pump at S-781 seepage canal to divert seepage water.
- Completed a 20,000 hours engine overhaul on # 4 main engine at pump station G-310 and on #1 main engine at pump station G-310.
- Completed a pump removal and installation on # 1 42" vertical pump at S-362 and on #2 42" vertical pump at S-362.
- Completed the installation of a new 3,000-gallon diesel fuel tank at pump station G-337.
- Completed a 2,160-hour engine preventative maintenance on main engine #1 at S-5A and a

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2,000- hour engine preventative maintenance on main engine #3 at S-6.

- Completed 11 major gate overhauls during the current fiscal year through the West Palm Field Station Maintenance Support Facility, enhancing the operational reliability, structural integrity, and maintenance readiness of critical water control structures in support of flood control and water management operations (S-4 Gate A/B, S-155 Gate #1 and #2, S-33 Gate #1, G-93 Gate #2, S-20G Gate #1, S-63A Gate #1, S-99 Gate #1, G-301 Gate #1, S-37B Gate #1).

Land Resources

- Planned and implemented 18 contracted invasive plant management projects on District-managed conservation and project lands. Swept 127,500 acres of natural areas and restoration project lands to control invasive plant species and maintain native habitat on conservation lands. These efforts resulted in the control of 15,500 acres of invasive vegetation. Included cooperation with Florida Fish and Wildlife Conservation Commission (FWC) for Brazilian Pepper treatment in the Indian prairie Marsh and Scleria treatments in the Western Marsh of Lake Okeechobee.
- Treated 9,951 acres of invasive or nuisance vegetation and planted 92 acres of desirable vegetation to optimize water quality improvement in the STAs and FEBs. An additional 6,000 acres are expected to be swept for invasive, or nuisance vegetation and 36 acres of desirable vegetation is planned to be planted for the remainder of Fiscal Year 2025-26.
- On track to complete by end of current fiscal year the emergent start-up plantings for post-construction releveling of STA-1E Cells 3 and 4N and of the EAA Reservoir A-2 STA Cells 1, 2 & 3. And emergent refurbishment plantings for rehabilitation of STA-1W Cells 1A, 1B & 3.
- Completed emergent start-up plantings for post-construction of STA-1W Cells 9, 10, & 11.
- Conducted aerial reconnaissance mapping to quantify invasive plant distribution and abundance across the Everglades footprint (1.8 million acres). Monitoring is completed on a five-year cycle to support compliance with Everglades Forever Act invasive plant monitoring requirements. Similar reconnaissance mapping was done across Picayune Strand Restoration Project (55,000 acres).
- Initiated two adaptive management studies to improve vegetation management control efforts with an emphasis on reducing herbicide use on District-managed lands and surface waters. While studies are ongoing, several modifications to herbicide prescriptions have been made which reduce herbicide use rates.
- Continue to manage three cooperative biological control agreements with United States Department of Agriculture-Agriculture Service to develop new biological control agents for priority invasive plant species and to mass breed and release approved agents in South Florida natural areas. Over 200,000 Brazilian Pepper thrips, over 200,000 brown *Lygodium* moths, and over 7.0 million *Lygodium* mites were released.
- Removed 755 invasive pythons from natural areas in the Everglades region, bringing the total number of pythons removed to 12,034 since the District's contracted python removal project's inception. An additional 800 pythons are expected to be removed during the remainder of Fiscal Year 2025-26.

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- Collaborated with partner agencies and academic institutions to continue to perform seven invasive reptile monitoring and adaptive management research projects: Everglades Invasive Reptile and Amphibian Monitoring Program (University of Florida), Python Lures Project (University of Florida), Python Telemetry Project (US Geological Survey, University of Florida), Targeted Outreach Project (University of Florida), Python Forecasting Tool (University of Florida), Python Contractor Training Program and Monthly Field Expectations Reports (Florida Ventures / Anthony Flanagan) and Opossums to Pythons Project (U.S. Fish and Wildlife Service, North Carolina Museum of Natural History).
- Conducted 20 hazardous and invasive tree removal projects resulting in the clearing of 22.4 miles of canal ROW.
- Provided aquatic vegetation management services across 7,436 acres to support native aquatic plant communities and maintain critical waterbody functions, including flood protection, navigation, public access, and recreational use. Invasive aquatic plants were managed throughout the Alligator Chain of Lakes, including East Lake Tohopekaliga, Fish Lake, Alligator Lake, Brick Lake, Center Lake, Coon Lake, Trout Lake, Lake Gentry, Lake Marian, Lake Jackson, Lake Lizzie, and Lake Runnymede. Management activities were coordinated among stakeholders and conducted at appropriate times to maintain invasive plant populations at the lowest feasible levels while maximizing cost-effectiveness, protecting ecological functions, and minimizing impacts to waterbody users.
- Facilitated an inter-agency summit to coordinate control and research activities on invasive species management in the Everglades region. Operations and research updates, as well as breakout sessions to coordinate and leverage efforts, were given by 13 agencies and academic institutions.
- Participated in an Early Detection Rapid Response workday to combat a burnweed species newly detected in Florida.
- Completed the design of an application to track and report on vegetation management including herbicide use.
- Applied prescribed fire on 12,116 acres of fire-dependent plant communities on District-managed conservation lands, project lands, and Lake Okeechobee to maintain and improve their ecological value. These completed acres represent 73 percent of the established prescribed burn goal for the year.
- Utilized drone aerial ignition technology on three prescribed burns to safely and effectively ignite 3,112 acres.
- Maintained 418 miles of fire breaks through disking and mowing to support the District's prescribed fire program; mowed 1,184 acres to improve habitat structure and composition; and maintained 16 miles of access roads and five miles of fencelines to improve infrastructure.
- Controlled invasive plant species on 5,109 acres of conservation lands to maintain ecological function and native plant communities.
- Administered 36 cattle grazing leases on conservation and project lands as a cost-effective land management tool to manage herbaceous vegetation on public lands. Monitored

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compliance with Best Management Practices to ensure grazing activities were conducted in an environmentally appropriate manner.

- Relocated seven tortoises from District project land sites to the Fort Basinger Gopher Tortoise Recipient site. Provided site management and monitoring of the District's Fort Basinger Gopher Tortoise Recipient site. Coordinated with FWC to evaluate site conditions and support the continued successful operation of the recipient site.
- Conducted one semiannual aerial survey of the non-native deer population at the Brady Ranch Preserve to ensure a reduction of the population. The second semiannual survey will be conducted by the end of the fourth quarter.
- For the C-139 Annex Restoration Project staff completed hydrologic improvements including the installation of two new culverts to support passive drainage, the reopening of recirculating culverts in Ponds 5N and 5S, the installation of a new culvert crossing at the northeast corner of the Panther Preserve, and the installation of two new boat ramps for access into AB1 and AB2. Mechanical fuel reduction was completed on 4.5 acres along the Pond 5S berm and the Pond 3 berm. Monitoring activities such as vegetation, wildlife, and fish surveys were completed and provided data to help measure restoration success, and an annual report was submitted to the USACE.
- Completed a hydrological improvement project in Rolling Meadows utilizing funding from North American Wetlands Conservation Act.
- Planted five acres of native vegetation to support the flow-way restoration in the Yates Marsh Unit.
- Provided one new public recreational access point through the Collier County parcel to the northern section of the Green Heart of the Everglades property.
- Maintained and improved recreation infrastructure including: trailheads and parking areas to support recreational opportunities, installation of three new public use restrooms at Corkscrew Regional Ecosystem Watershed (CREW) Bird Rookery Swamp, STA-1E, and Dupuis Wildlife and Environmental Area (WEA) campground, repairs at the Lainhart and Masten Dams along the Wild and Scenic Loxahatchee River, low water crossing repair along the Ocean To Lake Trail in the Loxahatchee River/Cypress Creek Management Area, and five new kiosk maps at A-1 FEB, STA 3/4, STA-1E, STA-1W, and Harold Campbell Public Use Area.
- Posted new public usage signage at the newly expanded Rocky Glades Public Small-Game Hunting Area and the new boundary fence along the Blanket Bay unit of the Kissimmee River Public Use Area.
- Completed the design for the CREW Bird Rookery Swamp public use boardwalk replacement and began construction.
- Repaired and painted four fishing piers and installed four new monofilament recycling bins along the Aerojet Canal in Southern Glades Wildlife and Environmental Area.
- Provided manatee observation and reporting training to lock tenders on Lake Okeechobee and the Kissimmee River to improve detection, reporting, and protection of manatees within District-operated waterways.

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- Provided wildlife survey and environmental awareness training to staff at the Fort Lauderdale Field Station and Big Cypress Basin Field Station prior to maintenance activities on District-managed waterways to minimize impacts to protected wildlife species and ensure compliance with environmental protection requirements.
- Collaborated with FWS to deploy acoustic recording units in Southern Glades to document the presence of the federally threatened Eastern Black Rail, providing valuable data to improve understanding of the species' distribution and occurrence within the region.
- Conducted a pre-nesting season coordination meeting with the FWS and FWC regarding state- and federally protected avian species nesting on District project lands to support regulatory compliance and resource protection efforts. A post-season meeting will be conducted before the end of Fiscal Year 2025-26.
- Coordinated over 40 public birding tours on District lands through agreements established between the District and three South Florida Audubon societies, providing recreational and educational opportunities while promoting public engagement and appreciation of the District's natural resources.
- Developed a list of Storm Treatment Areas (STA) standardizations for Engineering, Construction and Modeling Division that applies to both new and existing STAs. Vegetation Management compiled a list showing critical items that need to be included for every STA to function properly while minimizing future operational problems. By standardizing STAs in this way and including all the critical components, we can minimize future repairs or refurbishments.

Land Resources planned activities for the remainder of Fiscal Year 2025-26

- Apply prescribed fire to an additional 8,000 acres or more of fire dependent plant communities and wetlands on District-managed conservation and project lands to meet or exceed the targeted prescribed burn goal of 20,000 acres
- Maintain 442 miles of fire breaks through disking and mowing, mow 454 miles of grassy roads, levees, and trails, and install an additional seven miles of fire breaks to support the District's prescribed fire program.
- Control invasive plant species on approximately 17,000 acres of conservation lands to maintain the ecological function and native plant communities
- Mechanically treat woody vegetation to achieve the goal of 1,046 acres to improve habitat structure and composition.
- Replace 12 miles of boundary fences, maintain 304 miles of shell roads, and improve four miles of road by repairing potholes, washouts, and ruts.
- Conduct hydrological monitoring at Cypress Creek Natural Area to assess hydro patterns and determine the need for future infrastructure adjustments.
- Continue the intensive invasive plant control program at Cypress Creek Natural Area, including aerial treatments and native tree and groundcover plantings.
- Conduct native planting efforts across the Abiaki Prairie Wetland Restoration Project.

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- Construct two pole barns for equipment storage.
- Provide recreation opportunities including hiking, camping, hunting, fishing, bicycling, wildlife viewing, and equestrian use on 738,648 acres of public lands titled to the District.
- Install new entrance signage at all the primary entrances of the District's public use areas and construct new public use and recreational access parking areas at both Rocky Glades and the C-139 FEB.
- Conduct over 50 Avian Protection Plan surveys on District STAs to ensure minimal impacts on protected bird species while supporting STA operations and maintenance activities.
- Conduct an annual Florida Scrub-Jay survey at Lake Marion Creek through a multi-agency and volunteer effort. This survey identifies the presence or absence of family groups, maps territories, and helps land managers prioritize management activities such as mechanical treatments and prescribed fire.

Engineering and Construction

- Completed construction of West Palm Beach Field Station L-15 Canal Project Culvert (PC) Replacements (PC09 and PC11) and Removal (PC04).
- Completed design of the S-7 Pump Refurbishment Phase I.
- Completion of the design for B-226 expansion Fort Lauderdale Field Station is scheduled for the fourth quarter of Fiscal Year 2025-26.
- S-71 Spillway Project design is underway and is expected to be completed by end of Fiscal Year 2026-27.
- Construction of the Big Cypress Basin (BCB) Tower was completed in March 2026.
- Demolition of the I-75 Weir #1 was completed in the third quarter of Fiscal Year 2025-26. Design of the I-75 Weir #2 replacement and I-75 Stilling Well W3 are planned to be completed during the third quarter of the current fiscal year.
- Preliminary designs of BCB Palm River Weir #1 replacement and BCB Gordon River Structure #1 Replacement will be completed in Fiscal Year 2025-26.
- Completed construction of STA-1E central flow-way.
- Completion of construction of STA-1W expansion #1 Generators expected for the fourth quarter of this fiscal year.
- Completed the removal of underground fuel tanks at the Headquarters building which were removed to avoid future environmental issues.
- Completion of construction of the Emergency Field Support Facility.
- Completed the construction of trash rake at pump station G-335.

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Infrastructure Management Section

- Inspections for 141 structures, 69 roofs, eight towers, five bridges, 84 overhead cranes and vibration analysis at 72 pump stations will be completed by the end of Fiscal Year 2025-26.
- Projected to manage 143 unscheduled requests. These requests involve urgent maintenance/repair of the water control system to address operations, support systems or environmental conditions.
- Performed emissions testing of 22 Diesel Oxidation Catalyst (DOC) systems, semi-annual compliance reports of DOC emissions for 21 pump stations, annual fuel/oil tank operability testing of 148 tanks, and hydrostatic testing of two sumps.
- Working on 48 projects, involving control panel upgrades, major pump refurbishments, electrical system upgrades, pump and spillway hoist conversions, and sewer system repairs, as well as development of programs for generator replacements, microwave tower repairs, continuous vibration monitoring, and rebuild of the inspection tool application.

Survey

- Continued to provide in-house survey support for on-going Stormwater Treatment Area (STA) Topographic Surveys within STA-2.
- Performed in-house survey services supporting the L-31E west berm construction project, by collecting existing topographic data pre-construction for earthwork quantities, supported construction through field staking the designed berm at the proper height, and supported the finalization of the project providing critical as-built information and final earthwork quantities for the 2-mile run of levee.
- Supported Low Lake Okeechobee Level restoration providing existing condition surveys of the G-36 and S-135 lock structures providing in-house Light Detection and Ranging (LiDAR) and Topographic data for design and dredge of accrued material.
- Collected and provided, through in-house means, high-resolution georeferenced imagery utilizing Unmanned Aerial Systems covering approximately 600 acres of the Loxahatchee River supporting the Coastal Ecosystems staff in analyzing vegetation types and growth in critical river habitat.
- Collected and provided in-house aerial surveying services through LiDAR and high-resolution imagery supporting the construction, modeling, and as-built conditions of approximately 400 acres of Cypress Creek Natural Area bringing critical restoration to a portion of the Loxahatchee River Restoration Project (LRWRP) through a multi-agency and private partnership.
- Supported SCADA operations bringing several important District Works on-line through certification surveys required for real-time water level monitoring, including the Caloosahatchee River (C-43) West Basin Storage Reservoir, the EAA Reservoir and STA, all newly constructed pump stations and infrastructure throughout the District.

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Operations

- Continued to assess and operate the water management system to meet flood control, water supply and ecological needs, as well as assessing and modifying water control operations in response to Blue Green Algae alerts. Also continued to maximize use of available water storage features to attenuate runoff and meet seasonal demands.
- Continued to enhance weather products and applications to leverage the advances in weather reporting and forecasting to help make better informed decisions on flood control and water supply operations.
- Continued coordination with Engineering, Field Station, and Vegetation Management staff and adjust operations to facilitate construction, maintenance, and STA refurbishment activities. Provided input to various groups across the District, including Engineering and Construction, Planning, Regulations, and Right of Way to review and provide recommendations to ensure operational requirements are considered and included in design. Worked with District Information Technology SCADA staff and the vendor to ensure the system requirements and redundancies of the new SCADA software are fully implemented and perform as intended.

Real Estate

- Completed acquisition of 11.18 acres in Shingle Creek Project area in Orange County for purchase price of \$380,000.
- Planned acquisition of approximately 1.23 acres in Shingle Creek project area in Orange County for the estimated total of \$40,000.
- Managed 61 leases covering 69,838 acres with annual revenue over \$5.5 million.
- Processed 10 release of reservation applications with annual revenue of over \$400,000.
- Researched and documented 400 reservations of canals, roads, and Oil, Gas and Mineral reservations and verified 110.
- Provided title research for 504 Right of Way Occupancy Permits.
- Completed 444 title research report requests.

Hydrology and Hydraulics (H&H), Hydro Data Management & Water Resource Modeling

- Completed and published operating criteria and structure information updates for 20 water control structures. A total of 50 structure information updates will be completed by the end of the current fiscal year.
- Completed Parts I, II, and III [AC46.1] of the Basin Atlas for St. Lucie and Martin counties to support flood protection level of service (FPLOS) and resiliency projects. The draft Basin Atlas for the Western Basin is complete and will be finalized during the remainder of Fiscal Year 2025–26. Completed monthly Water Conditions Report, Weekly Tamiami Trail Flow Formula generated target flow from WCA-3A to Everglades National Park, System Constraints Map, and Weekly Operation Position Statement.

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- On track to complete analysis, validation, and archival of 1,426,055 station data days by the end of the fiscal year. Projecting an increase of 95,630 station days from 262 upcoming stations.
- Completed quality assurance of 531 stations, totaling 193,815 station-days to support a broad range of District stakeholders.
- Continue to contribute authoring SFER Chapter 2B: Water and Climate Resilience Metrics and participating in the public open-house presentation on trends in rainfall & evapotranspiration in South Florida.
- On track to exceed Fiscal Year 2024-25 efforts by completing more than 200 streamflow measurements in Fiscal Year 2025-26. Of these, 15 percent are in BCB. Over 190 typically support flow ratings, in BCB, non-STA sites, new construction and existing STAs. Five to ten percent support specific requests from Operations, Everglades & Estuaries, and others.
- Worked with Survey and Mapping Section to support H&H with sounding, bed elevation mapping and flow measurements along nine channel sections in the Kissimmee River near US 98 where shoaling was identified. Entire Canal 38 bed was sounded for a reach of 2,500 feet upstream and downstream of US 98 bridge to inform dredging planning.
- Completed office and field training of Rapid Response Streamgauging Teams 1-4 (23 Members), Liaisons, and Coordinators. Streamgauging Standard Operating Procedure was updated.
- Continued monitoring contract for seven flow sites including reporting of water quality, levels, and flows formerly managed by United States of America Corps of Engineers (USACE) for the Picayune Strand Restoration Project and Southwest Protection Feature. Training and equipment were also given to consultants for flow measurement.
- Coordination for completion of Phase 1 construction with H&H, Engineering Design and SCADA Design Sections for Gordy Road structure operational monitoring in support of new projects upstream like Ten Mile Creek, C-23/C-24 Reservoirs and STAs.
- Initiated installation and maintenance contract for takeover of maintenance of Barron River Index Velocity site from United States Geological Survey (USGS).
- Provided weekly, monthly and as needed emergency modeling support to the District's operations including implementation of the weekly Lake Okeechobee Regulation Schedule Technical Summary, the Position Analysis and numerous Water Depth Assessment Tool applications across the watershed. These products not only informed water managers and agency leadership of the current and projected state of the system but also helped to inform the public through web postings and frequent inclusion in Governing Board and other public forum briefing materials.

Data Analysis / Scenario Formulation and Coordination with Resiliency Partners

- Completed 2026 SFER Chapter 2A South Florida Hydrology and Water Management and Chapter 2B Water and Climate Resilience Metrics, published March 1, 2026. The latter includes Phase I analyses of high tide events at coastal structures and updates/reanalysis (six additional years of rainfall data), and Phase II metrics (retrospective drought analysis

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using future scenarios balance anomalies approach). Future climate scenarios workgroup hosted monthly meetings, completed selection of drought scenarios (meteorologic deficit anomalies) from downscaled Global Climate Models, and future rainfall (meteorologic surplus anomalies) scenario selection.

- Delivered weekly King Tide forecasts from September 1 to December 7, 2025. Enhanced forecasts incorporated wind strength/direction and ocean currents at six National Oceanic and Atmospheric Administration (NOAA) tide gauge locations. Predictions are automated and publicly accessible via the Resilience Metrics Hub. Preparation for 2026 King Tide season was initiated during the second quarter with identification of key flood-risk dates. Kickoff meeting was hosted in the third quarter; weekly forecasts will resume in the fourth quarter of Fiscal Year 2025-26.
- Completed Flood Observation and High-Water Mark Training Sessions at five locations with participation from seven counties, 14 municipalities, and three drainage districts in addition to the federal, state and local partners, with nearly 150 participants.
- Adopted updated Local Mitigation Strategy plans from Miami-Dade, Martin, and Osceola Counties.
- Hosted Resiliency Coordination Forum meetings, covering local, regional, and statewide resiliency initiatives, including completed studies, ongoing projects, and new assessment tools, and provided partners an opportunity to share updates on key initiatives within their jurisdiction.

Resiliency Planning

- Continued the development of a spatial dashboard tool to track plan implementation progress and project updates. The District's Sea Level Rise and Flood Resiliency Plan Dashboard is expected to be ready for use by September 2026.
- As required by Section 373.1501(10)(a), F.S., the District submitted a consolidated annual report regarding the status of the USACE and the District's Central & Southern Florida (C&SF) Flood Resiliency Study on October 1, 2025. The report included a summary of the findings in the district's annual sea level rise and flood resiliency plan, a list of structures that are expected to fall below the expected service level, and respective costs to the Office of Economic and Demographic Research, DEP, the Governor, the President of the Senate, and the Speaker of the House of Representatives.
- Continued implementation of the District's Flood Protection Level of Service Program. Completed the C-7 Basin FPLOS Phase II - Flood Resiliency Adaptation Planning Study in the fourth quarter of FY25-26 and advancing the Martin-St. Lucie-Indian River-Loxahatchee Systems FPLOS Phase I and Phase II - Vulnerability Analysis and Flood Resiliency Adaptation Planning Study. Continued basin-specific vulnerability assessments in the Western Basins (Hendry County), including the C-139, Taylor Creek/Nubbin Slough, and Hicpochee/Caloosahatchee/Nicodemus watersheds. Provided technical reviews and support for the Floodplain Management Plans of Collier County and the City of Orlando, the Atlantic Boulevard Corridor Study, and the City of Hialeah Gardens Vulnerability Assessment.

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Technical Studies – Early Design and Feasibility

- Completed development of the C&SF Flood Resiliency Study for Broward Basins under the Section 203 Authority of the Water Resources Development Act (WRDA) of 1986, as amended, with support from the DEP, Broward County, and technical/federal assistance from the USACE Jacksonville District (SAJ). Completed the topographic survey, geotechnical investigations, and cultural and environmental assessments, 30 percent design plans and real estate analysis. Completed independent review, agency technical review, engineering review and cost certifications provided by USACE. Completed compound flooding frequency analysis under future estimated rainfall conditions with University of Central Florida to supplement the cost benefit analysis. The Final Integrated Feasibility Report and Environmental Assessment, containing the final recommended plan, was submitted to USACE Assistant Secretary of the Army in April 2026 for consideration to include in the WRDA of 2026 for authorization, future Preconstruction Engineering and Design appropriations (expect to receive confirmation September 2026).
- Continued with the Section 216 C&SF Flood Resiliency Study in collaboration with USACE. Continued coordination with the USACE Modeling Team on plan formulation strategies through a series of internal and external Project Delivery Team (PDT) workshops. The Draft Tentatively Selected Plan for the C&SF Flood Resiliency (Section 216) Study – Miami River and Nearby Basins is expected to be completed by September 2026.
- Continued technical coordination with USACE SAJ and Osceola teams, as a formal Cooperating Agency, for the development of the Shingle Creek Flood Risk Management Study.

Flood Resiliency Projects Implementation

- Submitted three grant proposals to USEPA and Florida Division of Emergency Management (FDEM) for design and planning projects.
- Completed construction of three miles of improvements to the Corbett Levee (Corbett Levee Phase II), and the hardening of engine panels at five pump stations in the Clewiston area.
- Continued construction of S-169W Structure Improvements, which is expected to be completed in Fiscal Year 2026-27.
- Continued design of G-539 Pump Replacement which is expected to be completed in the first quarter of Fiscal Year 2026-27.
- Expect to complete construction of the Coastal Structures Resiliency Stilling Well Platform Improvement Project Components at 10 sites within the Miami and Homestead areas in the fourth quarter of Fiscal Year 2025-26.
- Design of S-27, S-28, and S-29 pump stations is expected to be completed in the fourth quarter of Fiscal Year 2025-26.

Emergency Management

- Updated and implemented workflows and processes to align with evolving requirements to seek potential reimbursement from the Federal Emergency Management Agency (FEMA) for

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disaster-related expenses.

- Collaborating with the FDEM to meet Florida Recovery Obligation Calculation requirements, which will expedite potential disaster reimbursement requests for Categories A (Debris Removal), B (Emergency Work) , F (Utilities), and Z (Management Cost).
- Implementing an employee Emergency Notification and Alerting system to be completed by the end of fourth quarter of Fiscal Year 2025-26.
- Developed and enhanced operating procedures for using Drones following an emergency or disaster, including additional pilot training requirements, updated required deployment information, and expected deployment deliverables.
- Updated and enhanced the documentation process for damage assessment in conjunction with GIS and the District's Debris Team leaders. These updates provide Unified Command with better situational awareness and critical information during activations.
- Transitioned from WebEOC to NEXUS Emergency Operations Center (EOC) management tool. This transition increases resilience, overall situational awareness, and the ability to coordinate response and recovery operations with partner agencies throughout the state.
- Completed and conducted our annual emergency management and Continuity of Operations Plan (COOP) exercise in May 2026 to test emergency plans, processes, and procedures. Following the exercise, a detailed After-Action Review was conducted to identify best practices and areas of improvement.
- Completed and submitted annual agency updates to our COOP for 2026 and Disaster Readiness Assessment for 2027.

Supervisory Control and Data Acquisition (SCADA) Field Operations

- Conducted over 2,100 site visits focused on identifying potential issues before they become significant problems and routine upkeep to uphold optimal operations and safety standards.
- Responded to and/or resolved 1,144 critical field issues to ensure uninterrupted operations essential for flood prevention.
- Completed 104 field installations and inspections in support of the Central Everglades Planning Project (CEPP), Everglades Agricultural Area (EAA) Reservoir Stormwater Treatment Area (STA), Caloosahatchee West Basin Storage Reservoir (C-43), C-139 Flow Equalization Basin (FEB), and Water Quality Sampling and Power Supply Upgrades.
- Reviewed designs, inspected field structures, and installed SCADA telemetry systems for capital projects in support of the Comprehensive Everglades Restoration Plan (CERP), Boma FEB and Northern Everglades and Estuaries Protection Program (NEEPP).

General Services

- Started the new preventative maintenance program for district video surveillance systems. Currently, there are 63 Network Video Recorders (NVR's) and over 650 video surveillance cameras at 55 sites throughout the district, not including the headquarters complex. These

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NVR's and surveillance cameras are approximately seven years old. This program is expected to extend the life of the cameras by cleaning each a minimum of once a year.

- Developing the Scope of Work for upgrading of the Headquarters B-1 Building elevators. Four of the five elevators in the B-1 building require a major overhaul. They are now prioritized for replacement based on their escalating repair costs. The project will span multiple fiscal years. Rising costs and lead time on manufacturing will be factors in planning these upgrades. Scope development was completed in the third quarter of Fiscal Year 2025-26. The first elevator replacement is planned in Fiscal Year 2026-27.

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4.0 Regulation

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

Environmental Resource Permitting

- Continued to conduct pre-application meetings upon request.
- Provided timely evaluation and review of an estimated 3,400 applications.
- Coordinated with Big Cypress Basin (BCB) Service Center staff and Right of Way (ROW) staff to review project permits near primary flood control systems to ensure adequate flood protection and level of service.

Water Use Permitting

- Continued to conduct pre-application meetings upon request.
- Provided timely evaluation and review of an estimated 2,400 applications.
- Continued coordination with Water Supply Planning to further strengthen the linkage as described in the DEP guidance memorandum on the subject. Coordination includes staff review of utility profiles, and increased coordination on the review of conservation plans and population projections for public water supply Consumptive Use Permitting applications.

Other Regulatory and Enforcement Activities

- Completed site inspections for 50 percent of the Everglades Works of the District (WOD) permits within the C-139 and EAA Basins (Chapter 40E-63) in accordance with the biannual schedule.

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5.0 Outreach

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

External Affairs:

- Coordinated 133 tours and site visits.
- Prepared and delivered 112 community presentations.
- Represented the District at 1,022 meetings.
- Delivered 98 educational programs.
- Collaborated on 152 workshops.
- Engaged with legislators and elected officials on 821 occasions.
- Hosted outreach tables at 24 events.
- Supported negotiating 249 memoranda of understanding, leases and partnership agreements with key stakeholders.
- Provided strategic stakeholder engagement support for 283 permitting and regulatory matters.

Public Information

- Sent 1,133 emails to the public on various issues including meeting notices, news releases, Did You Know emails, Weekly Water Level emails, Weekly Environmental Conditions Reports, Navigation Notices, advisories about major storm events and a water shortage order. These emails reached over 1.6 million people.
- Social media platforms have experienced growth:
 - Facebook: 43,762 followers
 - X: 16,818 followers
 - Instagram: 4,394 followers
 - LinkedIn: 15,258 followers
 - YouTube: 1,320 followers

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District Clerk's Office

- For Fiscal Year 2025-26, the District public meetings schedule included:
 - Governing Board Business Meetings and Budget & Millage Public Hearings: 13.
 - Governing Board Lunch & Learn Meeting: 1.
 - Governing Board Audit and Finance Committee Meetings: 3.
 - SFWMD Leasing Corporation Annual Meeting: 1.
 - Resiliency Coordination Forums: 3.
 - Recreational Public Forums: 3.
- The District will prepare, finalize, and attest an estimated 140 Resolutions, and submit an estimated 65 Public Meeting Florida Administrative Register (FAR) Notices.

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6.0 District Management and Administration

This program includes all governing [and basin board] support; executive support; management information systems; unrestricted reserves; and general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

Human Resources (HR)

- Started the SAP Employee Central Implementation project with a targeted go-live date of mid-November 2026. This project will create efficiencies by reducing manual entries, establishing streamlined workflows, and eliminate the need for external job description builder subscription cost.
- Completed the implementation of the electronic Form W-4 where employees can make changes to their W-4 form electronically in 2026.
- For the first three quarters of Fiscal Year 2025-26, HR managed 132 new property and casualty accident claims. For claims requiring filing with the State Division of Workers' Compensation, all claims and benefit payments were reported timely resulting in zero state penalties and zero state fines.
- For the first three quarters of Fiscal Year 2025-26, HR managed 19 Americans with Disabilities Act (ADA) accommodation requests and 165 new Family Medical Leave claims, Paid Maternity Leave claims, and Paid Parental Leave claims.
- District-managed safety consultants completed seven safety inspections per month at District construction sites to reduce contractor accidents and maintain a safe workplace for the public, District employees, and contractors.
- For the first three quarters of Fiscal Year 2025-26, Safety staff provided 77 safety classes with 1,079 participants. Classes covered a wide range of safety topics and were taken either online or in person. All District employees received an in-person Defensive Driving refresher training class.
- Safety staff provided comprehensive training in the completion of the daily FDOT-required Driver Vehicle Inspection Report (DVIR). We provided field audits of the DVIR and additional online training videos which assist the District in preventing public auto accidents caused by malfunctioning vehicles.
- Provided Supervisor training in Reasonable Suspicion Drug and Alcohol misuse. This training complies with the specific FDOT training requirements found in FDOT Regulation 49 CFR §382.603.
- Facilitated 53 in-person, online, and virtual training sessions with 15 to 45 participants per session. Course topics included Respect in the Workplace, Harassment Prevention, New Employee Celebration, Management Training, Family Medical Leave Act, Performance Management, and Team Building.
- Developed and delivered customized training sessions for various departments, addressing topics such as communication, workplace respect, time management, leadership, and team

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effectiveness. In addition, supported employee development through online learning platforms including Red Vector, Mineral, and BrainStorm, providing staff with access to professional training resources.

- Launched the District's mentoring program, Let It F.L.O.W. (Fulfilling Learning Opportunities at Work) March 2 - June 2, 2026, and included 11 mentors and 11 mentees. The program encourages employee engagement and serves as a consistent pillar of support.
- Launched the Fiscal Year 2025-26 District Performance Management Training program, equipping 79 District leaders with effective supervisory and mentoring skills, with 55 more scheduled for the upcoming session in the last quarter of the current fiscal year.
- Earned Gold Level Cigna Healthy Workforce Designation for the second consecutive year, demonstrating continued commitment to employee health and wellness.
- Expanded preventive health services by providing angiogram screenings to 170 employees and onsite dental services at multiple locations.

Finance Bureau

- The Finance Bureau has coordinated and spearheaded the multi-year effort of obtaining reimbursement funding from the Federal Emergency Management Agency (FEMA) as well as the Florida Department of Emergency Management (FDEM) related to storm events including Hurricane Dorian (declared 8/2019) and Hurricane Ian (declared 9/2022). The District has received over \$6.0 million thus far and has additional claims that are estimated to be more than \$2.0 million, which are currently being worked on, or reviewed by these agencies. In addition to the above, the Finance Bureau has submitted a formal Request for Public Assistance for the following events: Hurricane Nicole (11/2022), Broward Flooding Event (declared 04/2023), Hurricane Idalia (declared 08/2023), Hurricane Helene (09/2024), and Hurricane Milton (10/2024). The Finance Bureau continually pursues every legal opportunity to maximize FEMA reimbursement funding and satisfies formal (as well as informal) FEMA/FDEM requests for additional information in a timely manner.
- The annual Physical Asset Inventory is expected to have a greater than 98 percent find rate after achieving a 99 percent find rate in the prior fiscal year. Forecasting more than 800 units for disposal with the majority being sold via online auction. Revenue from sales of surplus assets is projected to be greater than \$350,000.
- Annual Comprehensive Financial Report (ACFR) – The District issued the ACFR on time and receive a “clean” opinion from the external auditors with respect to financial reporting, federal and state grant accounting, and internal controls. The Finance Bureau is expected to earn the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the 37th consecutive year.

Budget Bureau

- In December 2025, the District received the Compliance Certification of Truth in Millage (TRIM) submittal from the Florida Department of Revenue for the Fiscal Year 2025-26 Budget.
- Coordinated and submitted the Fiscal Year 2026-27 Preliminary Budget submission to the

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Legislature and Governor on January 15, 2026, in compliance with Section 373.535, F.S. The Fiscal Year 2026-27 Tentative Budget will be submitted to the Governor and members of the Legislature on August 1st, in compliance with Section 373.536, F.S.

- Updated the Five-Year Reserve Allocation plan for the Fiscal Year 2026-27 Tentative Budget, identifying funds from accumulated reserves to implement the priorities of the Governing Board in support of critical flood control infrastructure projects.
- Provided ongoing SAP Project System support Districtwide, including project creation, status reporting, and closeout.
- Supported Field Operations & Land Management Division in managing SAP Plant Maintenance master data and supported various reporting requirements.
- Began the update of the 2027-2032 Strategic Plan that will be submitted to the Governing Board at the December 2026 meeting. As part of the District's annual business cycle.

Procurement Bureau

- Released 35 competitive solicitations during the first three quarters of the fiscal year to support critical District operations and infrastructure. Procurements included surveying and mapping, fuel supply and delivery
- , SCADA site development, benthic mapping, reservoir and rights-of-way mowing, innovative technology, and roofing services. An additional 15 solicitations are anticipated before the end of the fiscal year.
- Achieved approximately \$1.2 million in cost savings/avoidance from nine competitive solicitations, representing 62 percent savings relative to projected values.
- Managed 15 active price agreements and resolicited or updated seven agreements for bulk oil, bottled water services and herbicides, adjuvants, algaecides.
- Issued over 4,300 purchase orders through the third quarter; it is projected that 6,000 purchase orders will be awarded by the end of the current fiscal year.
- Executed 104 new contracts and more than 224 work orders, supporting engineering, vegetation management, and environmental services.
- Processed 322 new vendor registrations, with an additional 130 vendors anticipated by the end of the current fiscal year.
- Continued support for the Small Business Enterprise (SBE) Program: Paid \$55.0 million directly to SBE primes, paid more than \$163.0 million to SBE subcontractors and maintained more than 620 certified SBEs in the first three quarters.
- Participated in regional outreach events; with others scheduled throughout the fiscal year.

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Information Technology (IT)

- Migrated the Oracle Forms ePermitting Works of the District (WOD) module to the Pega business management workflow software. This was the last module in the effort to remove the Oracle Forms legacy technology.
- Replaced legacy DBHydro Browser application with modernized DBHydro Insight's Data and System Lens. Decommissioned legacy Oracle Portal server.
- Migrated Oracle database servers from legacy Solaris servers to Linux servers as part of Oracle Roadmap project. Purchased software and annual support with Oracle that allowed the District to download and apply latest patches and releases to internal environment.
- Designed, built, and deployed a new rugged Supervisory Control and Data Acquisition (SCADA) field laptop that supports the Motorola and Campbell applications with the most robust and secure protocols.
- Upgraded the GIS Portal, modernizing the web-based access to geographic information used by staff to perform mapping and geospatial analysis.
- Implemented the EUNA Sherpa Budget Tool, modernizing the District's budget development process. The system centralizes budget data, automates calculations, and reduces manual spreadsheet work, improving accuracy and consistency. Sherpa's streamlined workflows are aligned directly with SAP S4/HANA software allowing staff to create and update budget information more efficiently with real-time visibility into allocations and funding status. Overall, the tool enhances transparency, speeds up budget preparation, and strengthens financial management across the District.
- Implemented an Emerging Technologies program, assigned a Program Manager, and defined the District's implementation approach for Artificial Intelligence (AI). This initiative will provide the framework, tools, and training necessary to drive greater District efficiency, increase staff productivity, and reduce operating costs.
- Procured and implemented Pluralsight AI Academy, which is a program used to train and upskill District staff to become more efficient and productive using AI.
- Completed at least three AI pilot projects aimed at streamlining manually intensive processes, increasing staff efficiency, or reducing operational costs.
- Perform continual maintenance for the District's Data Center by maintaining, upgrading, and patching applications, servers, firewalls, network switches and storage in accordance with IT lifecycle management plan.
- Continue regular Information Security and Awareness training to enhance employee's abilities to recognize and respond to cybersecurity threats, reducing the risk of data breaches caused by human error. By educating staff on safe practices, organizations can protect sensitive information and maintain a secure IT environment.

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Office of the General Counsel

- The Office of Counsel filed two lawsuits on behalf of the District to address encroachments on District property. One of the lawsuits is ongoing. The other was settled with the District receiving the appraisal value of the property interest released in the amount of \$500,000.
- Working with IT and Public Records to investigate and finalize eDiscovery platform options for litigation and, potentially, for public records use.

Inspector General

- Prepared the Fiscal Year 2025-26 Audit Plan and Long-Term Audit Plan for Fiscal Year 2027-31, which was approved by the Governing Board on December 11, 2025. Completed and distributed the Inspector General Annual Report for Fiscal Year 2024-25.
- Coordinated the annual financial statement audit with an external accounting firm for the fiscal year ended September 30, 2025, which was completed in May 2026. The District received an Unqualified Opinion on its financial statements for Fiscal Year 2024-25, with no management letter findings. Coordinating the State of Florida Auditor General's operational audit, which commenced in April 2026.
- Completed five audit and review projects, two investigation reports, and two quarterly Audit Recommendations Follow-Up Reports for Fiscal Year 2024-25 and Fiscal Year 2025-26. For the remainder of the current fiscal year, the office expects to complete two to four additional audits and review projects, two investigation projects that are in progress, any additional investigations that may be received, and two additional quarterly Audit Recommendations Follow-Up Reports.

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Efficiencies

The District continues to evaluate programs to increase efficiency and effectiveness and maximize the use of funds spent on protecting and improving the state of Florida's water resources.

Overall Efficiencies and not Program Specific:

- Used graduate and undergraduate student interns to increase data collection capacity. Recent partnerships with local universities provide undergraduate interns valuable experience, training future employees for the workplace, and improving productivity in various monitoring projects.

1.0 Water Resources Planning and Monitoring

- Initiated exploring upgrades to the District's enterprise Regional Simulation Model to enhance performance and simulation speed. This not only brings tools up to current coding and software environment standards but also allows for increased computational efficiency to support additional and more robust simulations in support of project planning.
- Expanded configuration management activities across a broader range of modeling tools and software and upgraded to the Git software version control system to improve the tracking of model version and ensure reproducibility of results.
- Survey123 advanced from a partially fragmented system into a stable, well-governed, and operationally critical data-collection platform, now supporting District algae monitoring and daily USACE reporting.
- Continued streamlined production of the South Florida Environmental Report (SFER) by trimming content of Volume I and Volume III, and by consolidating most of the financial information into Volume II. A centralized SharePoint site and MS Planner improved coordination, automated task tracking, and reduced search time.
- The laboratory continues to improve efficiencies by optimizing workflows, developing new robust analytical methods, and updating LIMS batch rules. The laboratory has further enhanced operational efficiency through the addition of a second Inductively Coupled Plasma Optical Emission Spectrometer, increasing analytical throughput and productivity.
- Tech Connect improved District efficiency by centralizing technology learning, reducing duplicated training, and enabling staff to work faster with tools like Power BI, SharePoint, and Excel. User surveys confirm improved productivity, fewer errors, and quicker data processing. Monthly meetups and the Knowledge Base streamlined troubleshooting and collaboration, accelerating adoption of new tools and enhancing Districtwide workflow consistency.
- Office of Water Quality (OWQ) enhanced and streamlined Blue Green Algae (BGA) sampling and reporting by revising procedures, improving collector guidance, and integrating Survey123 digital forms. Staff developed a new Daily BGA Digest consolidating treatment activities, water quality sampling, and analytical results. The staff expanded BGA dashboards for Lake Okeechobee, St. Lucie, and Caloosahatchee Watersheds. OWQ executed multiple treatment and posttreatment sampling work orders while improving

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efficiency in BGA data retrieval and reporting workflows.

3.0 Operation and Maintenance of Works and Lands

- The Infrastructure Management Section has begun performing software/firmware upgrades for the automation systems in-house to ensure equipment is running with the latest security policies; developing control panel hardware upgrade projects in-house (scoping, site survey of existing systems, budgeting, design) in preparation for future upgrades; and performing factory acceptance tests in the Infrastructure Management Section – Operations Technology lab to fully vet programming changes before implementing them in the field.
- The Land Resources Bureau continued management of the District volunteer program which is expected to provide 17,422 hours of volunteer time by the end of Fiscal Year 2025-26. Volunteers perform functions such as waterway cleanups, trail maintenance, campground host activities, and environmental education programs. The program provides in-kind services of \$574,926 at the standard volunteer rate of \$33.00 per hour.
- The Land Resources Bureau continued management of the District's Ft. Basinger Gopher Tortoise Recipient site. This provided approximate savings of \$42,000 to the District by relocating tortoises from District project land sites to the Ft. Basinger Gopher Tortoise Recipient site. The cost would have been \$6,000 per tortoise if this had been outsourced.
- The Land Resources Bureau continued to efficiently administer the District's prescribed burn program by augmenting District capacity through a Memorandum of Understanding with multiple cooperating organizations and agencies. This partnership optimizes jointly available resources and reduces the need for contracted services. Without this cooperative assistance, the District may have needed to hire a contractor to burn up to 5,000 acres. With an average vendor cost of \$93 per acre, this collaboration has potentially saved the District up to \$465,000 in contracted prescribed burn services. During quarter two of the current fiscal year, the Land Stewardship Section increased prescribed burn acreage by 57 percent and was supported by assistance from FWC and Archbold Biological Station on six prescribed burns, which significantly improved operational efficiency.
- The Land Resources Bureau secured a Wildfire Hazard Mitigation Agreement with Florida Forest Service (FFS) to mechanically shred 7.6 acres of vegetation to reduce wildfire risk to nearby homes. By using FFS staff rather than a private contractor (averaging \$811/acre), the project provides significant cost efficiency with estimated savings of approximately \$6,139.
- The Land Stewardship Section received \$3.8 million in grants and project awards for land stewardship activities to help offset the need to request ad valorem or state funding:
 - \$316,685 from Natural Resources Conservation Service and \$735,000 from FWC's Invasive Plant Management Section to control invasive plant species on District conservation lands.
 - \$239,984 from the North American Wetlands Conservation Act for the Rolling Meadows hydrological improvements project to be utilized by the end of Fiscal Year 2026-27.
 - \$713,364 from the North American Wetlands Conservation Act for the Cypress Lake (Kissimmee Chain Of Lakes) hydrological improvements project to be utilized by the end of Fiscal Year 2026-27.

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- \$2,578,118 from the North American Wetlands Conservation Act for the Cypress Creek hydrological restoration project to be utilized by the end of Fiscal Year 2026-27.
- \$250,000 from DEP for willow management on the Corkscrew Regional Ecosystem Watershed marsh to be utilized over the next 3 years.
- \$20,000 from the Florida Wild Turkey Cost-Share Program to mechanically treat approximately 90 acres of pine flatwoods at Lake Marion Creek Management Area. Funding for this program is provided jointly by the Florida Chapter of the National Wild Turkey Federation, FWC, and FFS and supports land management projects on public lands that benefit wild turkey habitat, forest health, and opportunities for turkey hunters.
- The Land Resources Bureau created four new site-specific Volunteer Campground Host Handbooks outlining campground rules and regulations, host roles and responsibilities, and practical logistical information regarding campground maintenance, permitting, safety, and law enforcement. These handbooks increase campground host efficiency by decreasing response times to campground issues and potentially increasing host longevity and site fidelity.
- The Land Resources Bureau continued management of the District's feral hog removal program. This program utilizes hog removal agents under license agreement with the District to remove feral hogs as directed by District staff without monetary compensation. Program costs are only incurred for administration of the program.
- Continued cost-effective invasive plant mapping program utilizing digital aerial sketch mapping. This novel monitoring method allows for rapid data collection at a low cost (less than \$0.75 per acre) which can be used to streamline strategic planning of control efforts on large, remote landscapes. Access to this information allows project managers to direct contractors to remote invasive plant species populations rather than intensive ground surveys.
- Utilized aerial herbicide applications for targeted control using selective herbicides to minimize high cost of ground-based treatments.
- Created an R code that flags data anomalies and identifies where they occur in the dataset. This greatly helps Quality Assurance/Quality Control (QA/QC) processes and saves an estimated 100 hours of work time annually.
- Built a model that subsets python contractor track points by month. This facilitates survey hour and invoice verifications, along with making it easier to remedy issues with contractor tracking issues when they arise. An estimated 70 hours of work time is saved annually.
- Recruitment of summer interns has helped with invoice revisions, data QA/QC, funding request preparations, and general program operations, such as document summaries, assistant requests, and media tracking. An estimated 80 work hours is saved by full time staff during the 12-week internship.

St. Cloud Field Station

- During this period, the S-63 generator experienced a malfunction that damaged the pulley

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and belts. Replacement parts carried a lead time of more than 200 days, creating a significant operational risk. St. Cloud Field Station staff coordinated with other field stations and confirmed that this issue was widespread. To prevent extended downtime, staff partnered with the West Palm Beach Field Station machine shop to fabricate the necessary pulleys. This collaboration facilitated staff to be able to complete generator repairs and return mission-critical units to full operation ahead of hurricane season, delivering significant time and cost efficiencies for the District.

Okeechobee Field Station

- The Okeechobee field station is capitalizing on the low water levels of Lake Okeechobee to complete needed maintenance on the discharge side G-36 and S-135 boat lock muck removal for the lakeside jetty areas. These low water levels enabled crews to remove muck, remove vegetation, restore navigational channels and place additional riprap to prevent erosion. The ability to perform this maintenance during this time was a significant savings to the District, as this work would have required the costly installation of sheet piling to remove the water from around these boat locks.
- Pump Station and trade support staff were able to successfully complete an overhaul of a Cummins 8.3 Series power unit and 30" hydraulic pump repair in house. By performing these hydraulic repairs and engine overhauls internally, the staff achieved cost savings of approximately \$24,000.

Ft. Lauderdale Field Station

- Trade Support identified a new vendor capable of rebuilding electric motors at the pump stations at a lower cost. During Fiscal Year 2025-26, the vendor successfully overhauled eight motors, resulting in cost savings of approximately \$42,000.
- During the overhaul of S-9 Pump Station Engine #3, the Trade Support team completed the installation of the Air Separator System in-house. This work had previously been contracted to Pantropic during prior engine overhauls. By performing the installation internally, the team achieved cost savings of approximately \$44,000.
- The Field Station contracted a vegetation removal project along the C-12 canal bank. Following completion of the work, sod installation was planned to stabilize and protect the bank from erosion. Through coordination with the Vegetation Management Section, hydroseeding was implemented as an alternative to sod installation. This approach provided the necessary bank protection while resulting in an estimated cost savings of \$54,000.
- At structure S-7, the engine blower on Main Engine #2 required replacement due to excessive oil consumption. The Trade Support staff removed the failed blower and installed a rebuilt unit, completing the work in-house. By performing the replacement internally rather than contracting the work to Fairbanks Morse, the District realized a cost savings of \$19,350.
- During a preventive maintenance inspection of Pump #3 at S-7, it was determined that the pump bearing temperature sensor was defective and required replacement. Completion of this repair required the use of a crane to remove the pump inspection covers. By utilizing a crane from Homestead and personnel from the Trade Support staff, the work was completed in-house on all three pumps, resulting in cost savings of \$52,300 compared to contracting

III BUDGET HIGHLIGHTS

the repair to an outside vendor.

Homestead Field Station

- Completed the reconfiguration of Tuff-booms surrounding the S-703 Pump Station to minimize the influx of vegetation into the intake bays, reducing excessive pump shutdowns.
- Completed two miles of vegetation clearing and road raising along the L-31E Levee from structure S-20G to the newly constructed S-705 pump station. These improvements will allow S-705 to operate as designed and improve long-term operational access.
- Oversaw contractors in clearing approximately 20,000 square feet of vegetation to improve operation and maintenance access to culverts G-739J and G-739Q.

Miami Field Station

- Completed tree trimming projects at C-100 A, C-100, and C-2 Rights of Way. These tree-trimming projects were completed with District staff for \$36,000 instead of using outside contractors with an estimated cost of \$90,000.
- Completed S-333 Hoist conversion. The conversion was completed using District staff at \$36,000 instead of using outside contractors at an estimated cost of \$80,000.

Clewiston Field Station

- The field station, previous to the installation of the Grace Voltmeters incurred an annual cost of \$145,164 by contracting out the planned electrical maintenance work on the water control structures. By utilizing in-house staff, the annual labor cost to perform the structure planned maintenance is \$58,094, resulting in an annual savings of \$87,070 compared to contracted services.

West Palm Beach Field Station

- Trade Support staff has completed fabricating and installing skids for four 18-foot pumps to enhance mobility and maneuverability with various types of heavy equipment. This improvement increases operational efficiency by allowing pumps to be positioned more easily across varying terrain and within constrained site conditions.

6.0 District Management & Administration

- Refinanced 2015 Certificates of Participation to reduce annual debt service by over \$3.16 million over the remaining term of the debt which still ends in 2036 for a total reduction of over \$34.79 million.
- Increased investment earnings to help offset Operations and Maintenance. This has been accomplished through investment efficiencies. Staff have invested 35 percent of funds into short-term money markets, earning a higher overall yield, while simultaneously maintaining daily liquidity on those funds to finance capital project expenditures. Staff have increased the yield on cash from one percent in the Operating Account to a rate of 3.99-4.05 percent in the Federated Money Market Funds, maximizing earning potential while maintaining the safety

III BUDGET HIGHLIGHTS

of those funds. All money market accounts meet the safety and liquidity criteria of the District's internal investment policy.

- Implemented the Payroll Control Center (PCC) project which created efficiencies in processing payroll. The system automatically checks primary data and payroll results against district policies as they are entered, reducing late-cycle errors.
 - Processing time has been reduced from 20 hours (2.5 full days) to 12.5 hours (1.5 days) and is expected to be further reduced as we adjust post implementation.
 - PCC implemented a web-based user interface that ensures a more intuitive and user-friendly operation compared to the back-end process. Even with little prior knowledge, it is possible for the user of the PCC to run payroll on the user interface. Prior to PCC, we had two individuals with knowledge of our payroll process and now we have four.
 - Payroll staff can view and check the results in detail before the payroll run begins. Alerts provide information on errors within payroll, such as missing data in the primary data or deviations from guidelines established.
- Migrated to Microsoft Teams Phones unifying communication across devices, streamlining call management, and enhancing productivity. This expands the District's efficiencies within Microsoft Teams for meetings and collaboration activities.

III. BUDGET HIGHLIGHTS

B. Goals, Objectives, and Priorities

Chapter 373, Florida Statutes, authorizes the District to carry out a broad range of initiatives, programs, and activities. These responsibilities are organized into four statutory core mission areas: water supply, water quality, flood protection and floodplain management, and natural systems.

The District's objective in developing the Fiscal Year 2026-27 Tentative Budget is to ensure South Florida taxpayers receive efficient, effective, and fiscally responsible services while protecting the region's water resources. Accordingly, available resources are strategically prioritized and allocated to sustain the District's statutory core mission responsibilities, including flood protection, water supply, water quality, natural systems, and the restoration of South Florida's water resources and ecosystems, while continuing to advance Everglades restoration projects.

The Strategic Plan is a key component of the District's integrated business cycle. It establishes the overall policy direction and strategic priorities set by the Governing Board to carry out the agency's core mission responsibilities. Serving as the agency blueprint for long-term planning and implementation, the Strategic Plan provides overarching guidance in development of the annual budget, work plan and the success indicators used for measuring progress.

The District has developed and the Governing Board has approved the Fiscal Year 2026-31 Strategic Plan, which is available online at <https://www.sfwmd.gov/who-we-are/strategic-plan>. This Strategic Plan reflects the District's commitment to meeting the four core mission areas outlined below:

1. Restoration of Water Resources and Ecosystems (Natural Systems/Water Quality): Safeguarding and Restoring South Florida's Delicate Ecosystem.
2. Flood Protection: Protecting South Florida's Communities from Flooding, Ensuring and Managing Water Flow.
3. Water Supply: Ensuring Water for South Florida's Communities.
4. Public Engagement & Administration: Delivering Efficient and Cost-Effective Services on Behalf of South Florida Citizens.

III BUDGET HIGHLIGHTS

South Florida Water Management District

Strategic Plan Goal

Fiscal Year 2026-27 (Tentative Budget)

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2026-27 Tentative Budget
<u>Restoration of Water Resources and Ecosystems</u> <u>(Natural Systems / Water Quality):</u> Expediting restoration results in the Everglades by:	• Advancing the projects identified by Governor DeSantis, • Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the potential for harmful algal blooms in the Northern Everglades, • Implementing water quality treatment solutions to reduce nutrient loading in the Southern Everglades • Utilizing regulatory permitting and compliance authority, • Restoring native habitats through invasive species management and prescribed fire, • Increasing access and recreational opportunities on public lands when it does not conflict with ecosystem goals.	\$ 1,065,198,315
<u>Flood Protection</u> Refurbishing, replacing, improving and managing the components of our water management system by:	• Implementing flood protection infrastructure refurbishment projects, • Assessing and operating the water management system to meet flood protection and water supply needs considering sea level rise and the impacts of a changing climate, • Coordinating with state/federal partners and assisting local governments to ensure operational readiness for optimal level of flood control by optimizing infrastructure maintenance, adhering to, or exceeding, industry standards and best management practices, • Assessing sea level rise and other changing hydrologic and climate conditions to support risk-informed decision making and determine potential impacts on the District's mission, • Advancing adaption strategies and infrastructure investments, in coordination with local, regional, state and federal partners, to continue to increase resiliency of its flood protection system and other mission critical services, • Ensuring resilient connected systems for communication and operations. Maintain and enhance the District's communications, control, and operational systems to ensure reliable, real-time data exchange, command capability, and operational readiness under all conditions, including emergencies. Strengthening SCADA and microwave infrastructure, enabling redundant operations, and leveraging technology to support both routine and business functions and emergency response.	\$ 220,243,214
<u>Water Supply</u> Meeting the water needs of the environment and preparing for current and future demands of water users by:	• Developing and implementing regional water supply plans in coordination with local governments, utilities, stakeholders, and the public, • Planning for the region's water resource needs with consideration of climate change and sea level rise challenges, • Encouraging development of alternative water supply projects to diversify water supply, • Promoting water conservation measures, • Utilizing regulatory permitting and compliance authority, • Protect water resources of the State, and develop and implement projects and strategies, where appropriate, to maintain established minimum flows and minimum levels, and respective prevention and	\$ 330,339,099
<u>Public Engagement & Administration</u> Ensuring South Florida taxpayers receive efficient and effective customer service by:	• Focusing resources on core functions, minimizing administrative costs, and measuring performance, • Ensuring accountability, transparency, and public involvement in District decisions, • Employing and developing a high-quality workforce, • Strengthening security across information and operational technology. Protecting the District's technology environment by implementing proactive, comprehensive security measures for both information technology (IT) and operational technology (OT) systems. Safeguarding critical infrastructure, securing data, reducing legacy data risks, and ensuring that all employees and system users are prepared to recognize and respond to threats.	\$ 44,993,458

III BUDGET HIGHLIGHTS

C. Budget Summary

1. Overview

a. Standard Overview

The Fiscal Year 2026-27 Tentative Budget demonstrates the District's continued commitment to protecting and restoring Florida's water resources. The District proposes maintaining its focus on mission-critical priorities, including Everglades restoration, completion of District projects, Alternative Water Supply (AWS) initiatives, and capital investments throughout the region. This budget supports the priorities established by the Governor and Legislature and recognizes the importance of continued state funding to provide the resources necessary for water supply, water quality, and water restoration activities. The Fiscal Year 2026-27 Tentative Budget totals \$1,660,774,085, representing a 23.7 percent (\$318,675,108) increase from the Fiscal Year 2025-26 Adopted Budget of \$1,342,098,977. The increase primarily reflects the addition of one-time federal grant funding for the CEPP South Blue Shanty Flow-way and CEPP EAA S-636 Seepage Pump Station projects.

The District's largest revenue sources are state sources of \$755,714,955, ad valorem property taxes of \$419,642,126 and federal sources of \$317,866,651.

The Fiscal Year 2026-27 Tentative Budget includes \$419,642,126 in ad valorem property tax revenue. This estimated ad valorem revenue is 25.3 percent of the total projected revenue sources, compared to \$396,719,545 (29.6 percent) of the Fiscal Year 2025-26 Adopted Budget.

The total anticipated state sources in the Fiscal Year 2026-27 Tentative Budget are \$755,714,955 (45.5 percent) and the total estimated federal sources are \$317,866,651 (19.1 percent). In the Fiscal Year 2025-26 Adopted Budget, the total state sources are \$768,773,309 (57.3 percent) and the federal sources are \$15,356,481 (1.1 percent).

Fund balance of \$94,321,140 makes up 5.7 percent of the Fiscal Year 2026-27 Tentative Budget compared to \$90,384,265 in the Fiscal Year 2025-26 Adopted Budget which represents 6.7 percent.

The revenue sources that make up the remaining portion of the Fiscal Year 2026-27 Tentative Budget are agricultural privilege taxes, permit fees, local revenues, and other sources for \$73,229,213 which represents 4.4 percent of the total budget, compared to the \$70,865,377 or 5.3 percent of the Fiscal Year 2025-26 Adopted Budget for the same revenue sources.

In accordance with Section 373.536, F.S., the District is submitting this Fiscal Year 2026-27 Tentative Budget for legislative review on August 1, 2026. The table in section 8, Major Use of Funds Variance provides a programmatic comparison of the Fiscal Year 2025-26 Adopted Budget to the Fiscal Year 2026-27 Tentative Budget. The table on the following page provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the Fiscal Year 2025-26 Adopted Budget to the Fiscal Year 2026-27 Tentative Budget.

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SOUTH FLORIDA WATER MANAGEMENT DISTRICT SOURCE AND USE OF FUNDS AND WORKFORCE

Fiscal Years 2025-26 and 2026-27

TENTATIVE BUDGET - Fiscal Year 2026-27

	Fiscal Year 2025-26 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2026-27 (Tentative Budget)
SOURCE OF FUNDS				
Fund Balance	\$ 90,384,265	\$ 3,936,875	\$ -	\$ 94,321,140
District Revenues	\$ 467,511,292	\$ 25,286,417	\$ -	\$ 492,797,709
Local Revenues	\$ 73,630	\$ -	\$ -	\$ 73,630
State Revenues	\$ 768,773,309	\$ -	\$ (13,058,354)	\$ 755,714,955
Federal Revenues	\$ 15,356,481	\$ 302,510,170	\$ -	\$ 317,866,651
TOTAL SOURCE OF FUNDS	\$ 1,342,098,977	\$ 331,733,462	\$ (13,058,354)	\$ 1,660,774,085
USE OF FUNDS				
Salaries and Benefits	\$ 191,309,054	\$ 8,587,306	\$ -	\$ 199,896,360
Other Personal Services	\$ 263,128	\$ -	\$ (87,466)	\$ 175,662
Contracted Services	\$ 86,955,938	\$ 38,991,396	\$ -	\$ 125,947,334
Operating Expenses	\$ 207,352,181	\$ -	\$ (20,181,518)	\$ 187,170,663
Operating Capital Outlay	\$ 74,357,002	\$ -	\$ (12,135,165)	\$ 62,221,837
Fixed Capital Outlay	\$ 659,314,837	\$ 328,561,039	\$ -	\$ 985,875,876
Interagency Expenditures (Cooperative Funding)	\$ 33,321,690	\$ -	\$ (19,874,809)	\$ 13,446,881
Debt	\$ 30,244,625	\$ -	\$ (3,185,675)	\$ 27,058,950
Reserves - Emergency Response	\$ 58,980,522	\$ -	\$ -	\$ 58,980,522
TOTAL USE OF FUNDS	\$ 1,342,098,977	\$ 374,139,741	\$ (55,464,633)	\$ 1,660,774,085
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	1,523.00	-	-	1,523.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	3.00	-	-	3.00
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	1,526.00	-	-	1,526.00

b. Preliminary to Tentative Comparison

Pursuant to Section 373.536(5), Florida Statutes, the Executive Office of the Governor may approve or disapprove, in whole or in part, the District's budget. Individual variances in the District's Tentative Budget that exceed 25 percent from the Preliminary Budget may be rejected by the Legislative Budget Commission. The District is also required to provide an explanation of any significant changes between the Preliminary and Tentative Budgets. Any written disapproval by the Executive Office of the Governor must be provided to the District at least five business days before the District's final budget adoption hearing in September and must be excluded from the adopted budget. Significant program changes, defined as variances greater than 10 percent or \$1.0 million, are summarized below.

Program 1.0 – Water Resources Planning and Monitoring

The Fiscal Year 2026-27 Tentative Budget for Program 1.0, Water Resources Planning and Monitoring, decreased \$4.7 million, or 7.6 percent, from the Fiscal Year 2026–27 Preliminary Budget of \$62.2 million. Overall, Contracted Services decreased 34.0 percent and Interagency Expenditures (Cooperative Funding) decreased 34.9 percent from the Preliminary Budget. The decrease is primarily attributable to Contracted Services, which declined \$3.7 million, primarily due to reductions in water quality state grant projects, centralized modeling and model enhancements, and the Big Cypress Basin Corkscrew Watershed Initiative. Interagency Expenditures (Cooperative Funding) decreased \$890,391, primarily due to reductions in water quality and Central and Southern Florida Flood Control Project (C&SF) monitoring activities.

III BUDGET HIGHLIGHTS

Program 2.0 – Land Acquisition, Restoration and Public Works

The Fiscal Year 2026-27 Tentative Budget for Program 2.0, Land Acquisition, Restoration and Public Works, increased \$582.9 million, or 111.3 percent, from the Fiscal Year 2026–27 Preliminary Budget of \$523.7 million. The increase is primarily attributable to additional state and federal funding for Fixed Capital Outlay totaling \$558.6 million, representing 95.8 percent of the overall increase, for construction of Comprehensive Everglades Restoration Plan (CERP) and Central Everglades Planning Project (CEPP) components, including the Everglades Agricultural Area (EAA) S-623 Inflow Pump Station, CEPP EAA S-636 Seepage Pump Station, and CEPP South Blue Shanty Flow-way. Operating Capital Outlay increased \$28.5 million due to a new \$38.6 million state appropriation for the Lower Kissimmee Basin Stormwater Treatment Area, which is offset by a \$10.0 million reduction in anticipated state funding for the Lake Okeechobee Component A Reservoir and a net reduction of \$110,000 due the realignment of resources for New Works and to support the District's aging critical flood control infrastructure. Contracted Services increased \$1.1 million due to additional federal funding and increased District funding for operational testing and monitoring of completed CERP components, which are partially offset by lower state funding for Dispersed Water Management. These increases were partially offset by decreases in Debt Service (\$3.2 million) resulting from the refunding of the District's Certificates of Participation at a lower interest rate without extending the repayment term; Salaries and Benefits (\$1.6 million) due to the realignment of eleven full-time equivalent positions to other programs; and reductions in Interagency Expenditures (Cooperative Funding) (\$318,035) and Operating Expenses (\$274,767) associated with the realignment of resources to support CERP components transitioning from operational testing and monitoring to operations and to strengthen the District's aging critical flood control infrastructure program.

Program 3.0 – Operation and Maintenance of Works and Lands

The Fiscal Year 2026-27 Tentative Budget for Program 3.0, Operation and Maintenance of Works and Lands, increased by \$29.0 million, or 7.3 percent, from the Fiscal Year 2026-27 Preliminary Budget of \$395.4 million. Overall, the increase reflects the strategic redirection of recurring ad valorem resources from other state activities, along with one-time funding, to address the District's aging critical flood control infrastructure and support Central and Southern Florida (C&SF) and Stormwater Treatment Area maintenance needs within Activity 3.2. Funding allocations are prioritized based on critical flood control system needs and associated project cash flow requirements. The increase is primarily driven by increases in Operating Capital Outlay \$20.0 million, Contracted Services \$6.1 million, Operating Expenses \$2.5 million, and Fixed Capital Outlay \$2.3 million. These increases were partially offset by decreases in Interagency Expenditures (Cooperative Funding) (\$343,408) and Salaries and Benefits (\$1.5 million)

Program 6.0 – District Management and Administration

The Fiscal Year 2026-27 Tentative Budget for Program 6.0, District Management and Administration, increased \$1.8 million, or 4.1 percent, from the Fiscal Year 2026-27 Preliminary Budget of \$43.2 million. Operating Expenses increased \$3.5 million and they are attributable to higher self-insurance and employee health insurance costs, together with increases in statutory property appraiser and tax collector fees. Contracted Services (\$1.5 million) decreased due to

III BUDGET HIGHLIGHTS

the realignment of funding to strengthen the District's aging critical flood control infrastructure program.

Variance Exceeding the Statutory Threshold

The District has one program variance that exceeds the 25 percent threshold established in Section 373.536(5), Florida Statutes. The variance occurs within Program 2.0 - Land Acquisition, Restoration and Public Works and is primarily attributable to significant increases for Everglades restoration construction projects in state appropriations funding the CEPP EAA S-623 Inflow Pump Station and federal funding for the CEPP EAA S-636 Seepage Pump Station, and the CEPP South Blue Shanty Flow-way. These increases reflect project-specific funding associated with construction schedules and do not represent an increase in the District's recurring operating budget.

Preliminary and Tentative Budget Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PRELIMINARY AND TENTATIVE BUDGET COMPARISON Fiscal Year 2026-27

Expenditures by Program	Fiscal Year 2026-27 Preliminary Budget	Fiscal Year 2026-27 Tentative Budget	Difference in \$ (Tentative -- Preliminary)	% of Change (Tentative -- Preliminary)
1.0 Water Resources Planning and Monitoring	\$62,174,551	\$ 57,452,242	\$ (4,722,309)	-7.6%
2.0 Land Acquisition, Restoration and Public Works	\$523,660,768	\$ 1,106,601,640	\$ 582,940,872	111.3%
3.0 Operation and Maintenance of Works and Lands	\$395,433,806	\$ 424,399,069	\$ 28,965,263	7.3%
4.0 Regulation	\$26,854,273	\$ 26,161,149	\$ (693,124)	-2.6%
5.0 Outreach	\$1,247,465	\$ 1,166,527	\$ (80,938)	-6.5%
6.0 District Management and Administration	\$43,209,159	\$ 44,993,458	\$ 1,784,299	4.1%
TOTAL	\$ 1,052,580,022	\$ 1,660,774,085	\$ 608,194,063	57.78%

III BUDGET HIGHLIGHTS

2. Adequacy of Fiscal Resources

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

The District evaluates its fiscal resources over a five-year period to ensure it has sufficient and sustainable funding to carry out its statutory responsibilities. This review demonstrates the District's ability to fund current operations, complete ongoing projects, and support long-term priorities across its core Areas of Responsibility (AORs). Evaluation of fiscal resources over a five-year horizon:

Five-Year Fiscal Outlook

The Fiscal Year 2026–27 Tentative Budget totals \$1,660,774,085. Over the five-year horizon, the District's financial plan prioritizes continued progress to the District's mission to safeguard and restore South Florida's water resources and ecosystems, protect our communities from flooding, and meet the region's water needs with investments in ecosystem restoration, water quality initiatives, water supply, and the operation, maintenance, rehabilitation, and improvement of South Florida's critical flood control infrastructure.

Environmental restoration and water resource project efforts are funded primarily through state appropriations, while the continued operation, maintenance, rehabilitation, and modernization of South Florida's primary water management infrastructure and funded through ad valorem revenue sources.

State-appropriated Comprehensive Everglades Restoration Plan (CERP), including the Central Everglades Planning Project (CEPP) funds, will continue to be aligned with the integrated delivery schedule developed by United States Army Corps of Engineers (USACE) and the District and the priorities of the Governor and Legislature. Funding is focused on completing projects already underway, including the Northern Everglades and Estuaries Protection Program (NEEPP) and CERP, including CEPP.

At the same time, the District continues to prioritize ad valorem revenues and operational efficiencies to manage and maintain South Florida's extensive flood control system and newly completed everglades restoration projects turned over for operations, which supports flood protection and water supply for more than 9.0 million residents as well as annual visitors in the tens of millions. To address increasing operational demands, the Fiscal Year 2026–27 Tentative Budget redirects existing resources to increase investment in the District's critical flood control infrastructure.

Reserves and Fiscal Stability

As shown in the long-term funding plan presented later in this section, reserve balances over the next five years are dedicated to specific, restricted purposes consistent with their funding sources.

District policy requires maintaining an Economic Stabilization Fund across all ad valorem governmental funds. This reserve is intended to address unforeseen emergencies, declared disasters, or unexpected increases in service delivery costs. The current Economic Stabilization Fund balance is \$58,980,522.

III BUDGET HIGHLIGHTS

Cost Drivers Over the Five-Year Period

The long-term funding plan reflects anticipated increases in costs related to:

- Aging flood control infrastructure and deferred maintenance needs
- Operations of newly completed Everglades restoration projects
- Rising fuel, electricity, health insurance, and Florida Retirement System (FRS) costs
- Coastal resiliency projects affected by sea-level rise

District Revenue Sources:

Ad Valorem Tax Revenue

The District remains committed to delivering efficient, cost-effective services while protecting taxpayer investments.

- The Fiscal Year 2026-27 Tentative Budget estimates \$419,642,126 in ad valorem property tax revenue.
- This represents an increase of \$22,922,581 over the Fiscal Year 2025-26 Adopted Budget. The increase is driven by maintaining the current millage rate to support mission-critical operations and the operation of new and existing flood control infrastructure.

Ad valorem revenues, together with state appropriations, form the foundation of the District's funding model. Additional funding sources include federal and local contributions, reserve balances, fees, investment earnings, and agricultural privilege taxes.

State Revenue Sources:

The Fiscal Year 2026–27 Tentative Budget includes \$755,714,955 in state funding.

Everglades Restoration Funding:

Everglades restoration accounts for the largest portion of requested state revenues:

- \$604,984,015 for Everglades restoration projects, including:
 - \$525,407,802 for CERP projects
 - \$79,576,213 for NEEPP Projects and Dispersed Water Management (DWM)

Other Anticipated State Funding:

- \$44,000,000 for coastal resiliency potential grants
- \$38,592,198 for Lower Kissimmee Basin Stormwater Treatment Area
- \$38,000,000 from the Florida Fish and Wildlife Conservation Commission (FWC) for the Bond Farm Hydrologic Enhancement Project
- \$7,307,250 from potential water quality projects grants and monitoring
- \$7,835,589 from FWC, Florida Department of Agriculture and Consumer Services (FDACS), and Southwest Florida Water Management District for vegetation management
- \$9,000,000 for the Alternative Water Supply Program

III BUDGET HIGHLIGHTS

- \$2,350,000 for land management
- \$1,500,000 the C-31 Canal Bank Stabilization Project in partnership with Osceola County
- \$1,145,903 prior year appropriation credits for CERP and NEEPP
- \$1,000,000 from potential grants for land stewardship and wetlands restoration

Multi-Year Funding Strategy

For the Tentative Budget planning purposes, future state funding requests are structured to support multi-year restoration projects, including CERP and Northern Everglades initiatives, including DWM, in alignment with the recurring amounts per statute.

Restoration state revenues are classified as recurring in accordance statute and the balance to cover the multi-year CERP project amounts are planned as non-recurring revenues. Other state funds are planned according to the grant awards or assumes same level of grant request. Some of the state funds help offset recurring costs that would otherwise require ad valorem support, such as the funding for land management.

The District coordinates closely with the Department of Environmental Protection (DEP) and the Florida Fish and Wildlife Conservation Commission (FWC) in advance of each legislative session to identify and communicate multi-year funding needs.

Federal Revenue Sources:

The Fiscal Year 2026–27 Tentative Budget includes \$317,866,651 in federal funding.

Everglades Restoration Funding:

Everglades restoration accounts for the largest portion of the federal revenues within the Tentative Budget:

- \$298,631,733 for Everglades restoration CERP projects, including:
 - \$201,540,000 from USACE Section 1043(b) - CEPP South Blue Shanty Flow-way
 - \$97,091,733 from USACE Section 1043(b) - CEPP EAA S-636 Seepage Pump Station
- \$11,966,968 from USACE for Operation, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) for Everglades restoration CERP projects operations
- \$3,500,000 from US FWS agreement for the Loxahatchee Refuge
- \$2,737,950 from Department of Defense Avon Park Air Force Range Sentinel Landscape Readiness and Environmental Protection Integration (REPI) Grant for DWM
- \$1,000,000 from potential grants for land stewardship

The above federal revenues, except for the USACE OMRR&R and the US FWS revenues, are planned as non-recurring revenues.

Other Revenue Sources

Additional revenues include:

III BUDGET HIGHLIGHTS

- Agricultural privilege taxes
- Permit and compliance fees
- Lease revenues
- Investment earnings
- Local and federal funding
- Department charges self-insurance and health insurance
- Lake Belt Mitigation Funds
- Sale of surplus District property

These revenues are generally stable over the five-year period. However, agricultural privilege tax revenues are projected to decline by approximately \$2,100,000, beginning in Fiscal Year 2027-28 due to land transitioning off lease and a statutory rate reduction from \$25 to \$20 per acre in accordance with Section 373.4592, F.S. These funds support stormwater treatment areas.

Accumulated Unaudited Fund Balance

The Districts Fiscal Year 2024-25 audited prior year fund balance is \$257,066,641. A summary of the breakdown and illustrated on the Projected Utilization of Fund Balance Table, is as follows:

- \$25,625,317 of non-spendable funds represent the value of inventory on hand such as fuel and chemicals, and the wetlands mitigation permanent fund for long term land management on specific wetland mitigation projects and bank. The non-spendable funds are not available to be used on projects and have not been included in the Long-Term Funding Graph.
- \$366,216,753 of restricted fund balance may only be used to fund expenses as defined by the source. Most of these funds are balances within the Economic Stabilization fund, Lake Belt and Wetland Mitigation funds, lease revenues on state and federally purchase lands restricting the use of the revenues accordingly, and advanced state appropriations for the EAA Reservoir STA, Lake Okeechobee Watershed Restoration Project (LOWRP) ARPA funds and Dispersed Water Management. The fund balance utilization schedule illustrates the planned usage of these funds. Note that the LOWRP ARPA funds will be expended prior to the agreement deadline and is illustrated as such in the schedule.
- \$7,940,083 of committed fund balance includes encumbered funds to cover contractual obligations mainly in support of Operations and Maintenance (O&M) critical flood control projects.
- \$38,274,498 of assigned fund balance includes \$15,742,735 in the Economic Stabilization fund, which is budgeted in each year's budget to have the authority to spend it when needed and is assumed to remain available. The remaining funding allocated for land management activities is derived from the release of reservations proceeds, and funds to cover O&M critical flood control infrastructure operations and projects.
- (\$180,990,010) of unassigned fund balances is mostly due to the timing differences in expected reimbursements from state and federal sources, covering expenditures that occurred prior to the end of Fiscal Year 2024-25 for such expenses related to Everglades

III BUDGET HIGHLIGHTS

Restoration, CERP and NEEPP projects, and resiliency. This reflects a cash flow timing issue rather than a structural deficit.

The District's budget includes numerous state and federal reimbursable grant agreements and other cost-sharing agreements that require the District to front more than \$70 million in project expenditures each month. Reimbursements are typically received from 60 to 120 days after the expenditure is incurred.

Long-term Funding Plan

The District continues to pursue efficiencies to fund operations and maintenance of critical flood control infrastructure. While future availability of uncommitted fund balances is limited, the District has forecasted use of restricted funds where it is allowable to help reduce reliance on ad valorem revenues.

The long-term funding plan includes:

- Capital investments for Everglades restoration
- New operating costs for completed projects
- Investments to address aging infrastructure and maintenance backlogs
- Coastal resiliency initiatives

To support long-range planning, the District has developed a ten-year financial forecast addressing future operations, monitoring needs, infrastructure improvements, and resiliency investments. Consistent with Chapter 373, Florida Statutes, the Governing Board retains the authority to adjust funding priorities and uses based on available resources and statutory requirements.

III BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROJECTED UTILIZATION OF FUND BALANCE
TENTATIVE BUDGET - Fiscal Year 2026-27

		Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2025					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2025 (Audited)	Utilization of Fund Balance FY2025-26 (Adopted)	Other Adjustments Prior to Sept 30, 2026	Projected Total Fund Balance Sept 30, 2026	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventories	\$9,285,643	\$0	\$0	\$9,285,643	\$0	\$0	\$0	\$0	\$0	\$9,285,643
WS/WQ/FP/NS	Permanent Fund Principal (Wetlands Mitigation)	\$16,339,674	\$0	\$0	\$16,339,674						\$16,339,674
NONSPENDABLE SUBTOTAL		\$25,625,317	\$0	\$0	\$25,625,317	\$0	\$0	\$0	\$0	\$0	\$25,625,317
RESTRICTED											
WS/WQ/FP/NS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations)- Encumbrance	\$6,860,986		(\$2,742,084)	\$4,138,902	(\$4,138,902)	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations) Water Protection, Ecosystem Management, and Restoration Projects - Encumbrance	\$8,238,515	(\$603,933)	\$1,574,445	\$9,209,027	(\$9,209,027)	\$0	\$0	\$0	\$0	\$0
WS/WQ/NS	Big Cypress Basin Operations - Encumbrance	\$12,989,815		(\$6,740,942)	\$6,248,873	(\$2,500,000)	(\$3,100,000)	(\$648,673)			\$0
WS/WQ/FP/NS	Big Cypress Basin Operations	\$5,514,689	(\$2,183,810)	\$2,160,000	\$5,490,879	(\$1,140,893)	\$0	\$0	\$0	\$0	\$4,349,986
WS/WQ/FP/NS	Big Cypress Basin Capital/Operations - Collier County MOU	\$10,458,559	(\$900,000)	\$5,200,000	\$14,758,559	(\$900,000)	(\$4,300,000)	(\$7,100,000)	(\$48,000)	(\$48,000)	\$2,362,559
WS/WQ/FP/NS	C-51 Operations	\$1,139,216		(\$20,000)	\$1,119,216	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)	\$1,019,216
WS/WQ/FP/NS	Debt service	\$24,570,070	(\$312,154)	(\$24,248,725)	\$8,191	\$0	(\$8,181)				\$0
WS/WQ/NS	Indian River Lagoon / St. Lucie Restoration - Encumbrance	\$247,699			\$247,699	(\$160,089)	(\$87,610)				\$0
WS/WQ/NS	Indian River Lagoon / St. Lucie Restoration	\$75,945			\$75,945		(\$75,945)				\$0
WS/WQ/NS	Florida Bay Restoration - Encumbrance	\$62,177		(\$62,177)	\$0	\$0	\$0				\$0
WS/WQ/NS	Florida Bay restoration	\$6,835			\$6,835	\$0	(\$6,835)				\$0
WS/WQ/FP/NS	Lake Belt / Wetland Creation, Restoration and Management - Encumbrance	\$16,095,644		(\$1,547,121)	\$14,548,523	(\$2,000,000)	(\$4,000,000)	(\$6,461,224)	(\$2,067,299)	\$0	\$0
WS/WQ/FP/NS	Lake Belt / Wetland Creation, Restoration and Management	\$35,697,752	(\$6,301,982)	\$2,000,000	\$31,395,770	(\$2,685,453)	(\$1,950,997)	(\$1,950,997)	(\$7,950,997)	(\$9,262,000)	\$7,595,326
WS/WQ/NS	Restoration Strategies Projects - Encumbrance	\$629,389		(\$629,389)	\$0	\$0	\$0				\$0
WS/WQ/FP/NS	Land Management Activities (State and Federal Lease Revenues) - Encumbrance	\$6,097,459		(\$6,097,459)	\$0	\$0	\$0				\$0
WS/WQ/FP/NS	Land Management Activities (State and Federal Lease Revenues)	\$22,661,139	(\$3,786,167)	(\$385,782)	\$18,489,190	(\$3,801,874)	(\$3,801,874)	(\$3,801,874)	(\$1,783,568)	\$0	\$5,300,000
WS/FP/NS	Aquatic Plant Control - Encumbrance	\$10,504		(\$10,504)	\$0	\$0	\$0				\$0
WS/WQ/NS	Dispersed Water Management - Encumbrance	\$5,083,656		(\$5,083,656)	\$0						\$0
WS/WQ/NS	Land acquisitions (surplus land sales & transferred state appropriation)			\$402,996	\$402,996	(\$402,996)					\$0
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transfer to District pursuant to 375.041(3)(b)4 F.S.) - Encumbrance	\$61,344,155		(\$58,344,155)	\$3,000,000	(\$3,000,000)					\$0
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transferred to District pursuant to 375.041(3)(b)4 F.S.)	\$17,919,125	(\$12,648,966)	\$367,621	\$5,637,780	(\$5,637,780)	\$0				\$0
WS/WQ/FP/NS	Lake Okeechobee Watershed - FY22/23 BOB SECTION 197 - Transfer to the District (ARPA Funds) DEP Agreement APE03 - Encumbrance	\$84,981,022		(\$84,981,022)	\$0	\$0	\$0				\$0
	Lake Okeechobee Watershed - FY22/23 BOB SECTION 197 - Transfer to the District (ARPA Funds) DEP Agreement APE03			\$1,978,684	\$1,978,684	(\$1,978,684)					\$0
WS/WQ/FP/NS	Economic Stabilization	\$45,512,602	(\$43,237,787)	\$40,962,972	\$43,237,787	\$0	\$0	\$0	\$0	\$0	\$43,237,787
RESTRICTED SUBTOTAL		\$366,216,753	(\$69,974,799)	(\$136,247,298)	\$159,994,656	(\$37,575,696)	(\$17,351,452)	(\$19,982,768)	(\$11,889,864)	(\$9,330,000)	\$63,864,874
COMMITTED											
WS/WQ/FP/NS	District (O&M new works, recurring shortfall, flood control, mandates & operations) - Encumbrance	\$0			\$0		\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	District (O&M new works, recurring shortfall, flood control, mandates & operations)	\$0			\$0		\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	IT Capital Projects - Encumbrance	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Restoration Strategies Projects - Encumbrance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/NS	Everglades Restoration, EAA A2 STA, and O&M Projects - Encumbrance	\$7,940,083		(\$7,940,083)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMMITTED SUBTOTAL		\$7,940,083	\$0	(\$7,940,083)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSIGNED											
WS/WQ/FP/NS	District (O&M of New Works, Recurring Shortfall, Flood Control, Mandates & Operations) - Encumbrance	\$9,042,106		(\$6,042,106)	\$3,000,000	(\$3,000,000)	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	District (O&M of New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	\$8,524,327	(\$865,802)	\$1,193,000	\$8,851,525	(\$8,851,525)		\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Land Management Activities	\$897,895	(\$884,883)	\$719,374	\$732,386	(\$732,386)					\$0
WS/WQ/NS	Everglades Restoration, EAA A2 STA, and O&M Projects - Encumbrance	\$1,151,402		(\$1,151,402)	\$0		\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects	\$2,916,033	(\$2,916,033)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Economic Stabilization	\$15,742,735	(\$15,742,735)	\$15,742,735	\$15,742,735	\$0	\$0	\$0	\$0	\$0	\$15,742,735
ASSIGNED SUBTOTAL		\$38,274,488	(\$20,409,453)	\$10,461,601	\$28,326,646	(\$12,583,911)	\$0	\$0	\$0	\$0	\$15,742,735
UNASSIGNED											
	Fund Balances for Deferred Revenues for Invoices Due to the District from State Revenues + Unrealized Investment Gains/Loss	(\$180,990,010)	\$0	\$25,000,000	(\$155,990,010)	\$0	\$0	\$0	\$0	\$0	(\$155,990,010)
UNASSIGNED SUBTOTAL		(\$180,990,010)	\$0	\$25,000,000	(\$155,990,010)	\$0	\$0	\$0	\$0	\$0	(\$155,990,010)
TOTAL		\$257,066,641	(\$90,384,252)	(\$108,725,780)	\$57,956,609	(\$50,159,609)	(\$17,351,452)	(\$19,982,768)	(\$11,889,864)	(\$9,330,000)	(\$50,757,084)

COMMENTS/NOTES:

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

III BUDGET HIGHLIGHTS

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
USE OF FUND BALANCE
Fiscal Year 2026-27
TENTATIVE BUDGET - Fiscal Year 2026-27**

	TENTATIVE BUDGET - Fiscal Year 2026-27	SOURCES OF FUNDS					
		District Revenues	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	57,452,242	772,000	-	-	113,573	-	885,573
2.0 Land Acquisition, Restoration and Public Works	1,106,601,640	2,743,042	-	-	127,048	-	2,870,090
3.0 Operation and Maintenance of Works and Lands	424,399,069	83,331,114	-	994,243	3,077,651	684,469	88,087,477
4.0 Regulation	26,161,149	-	-	-	-	-	-
5.0 Outreach	1,166,527	-	-	-	-	-	-
6.0 District Management and Administration	44,993,458	-	-	-	-	-	2,478,000
TOTAL	1,660,774,085	89,324,156	-	994,243	3,318,272	684,469	94,321,140

	USES OF FUNDS									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	-	-	350,000	535,573	-	-	-	-	-	885,573
2.0 Land Acquisition, Restoration and Public Works	-	-	-	12,048	-	2,743,042	115,000	-	-	2,870,090
3.0 Operation and Maintenance of Works and Lands	734,456	-	10,882,333	14,673,721	2,385,000	27,445	404,000	-	58,980,522	88,087,477
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	2,478,000	-	-	-	-	-	2,478,000
TOTAL	734,456	-	11,232,333	17,699,342	2,385,000	2,770,487	519,000	-	58,980,522	94,321,140

III BUDGET HIGHLIGHTS

The graph below presents the Fiscal Year 2025–26 Adopted Budget, the Fiscal Year 2026–27 Tentative Budget, and projected expenses and revenues through Fiscal Year 2030–31. Blue and red bars represent anticipated expenses, while the lines depict projected revenues. Any projected revenue gaps are assumed to be offset by using available fund balance.

The graph illustrates the rate at which fund balance (excluding non-spendable fund balance) is projected to be utilized over the planning horizon. The District's Economic Stabilization Reserve of \$58,980,522 is shown as budgeted each year in anticipation that the authority to use the reserve will not be required.

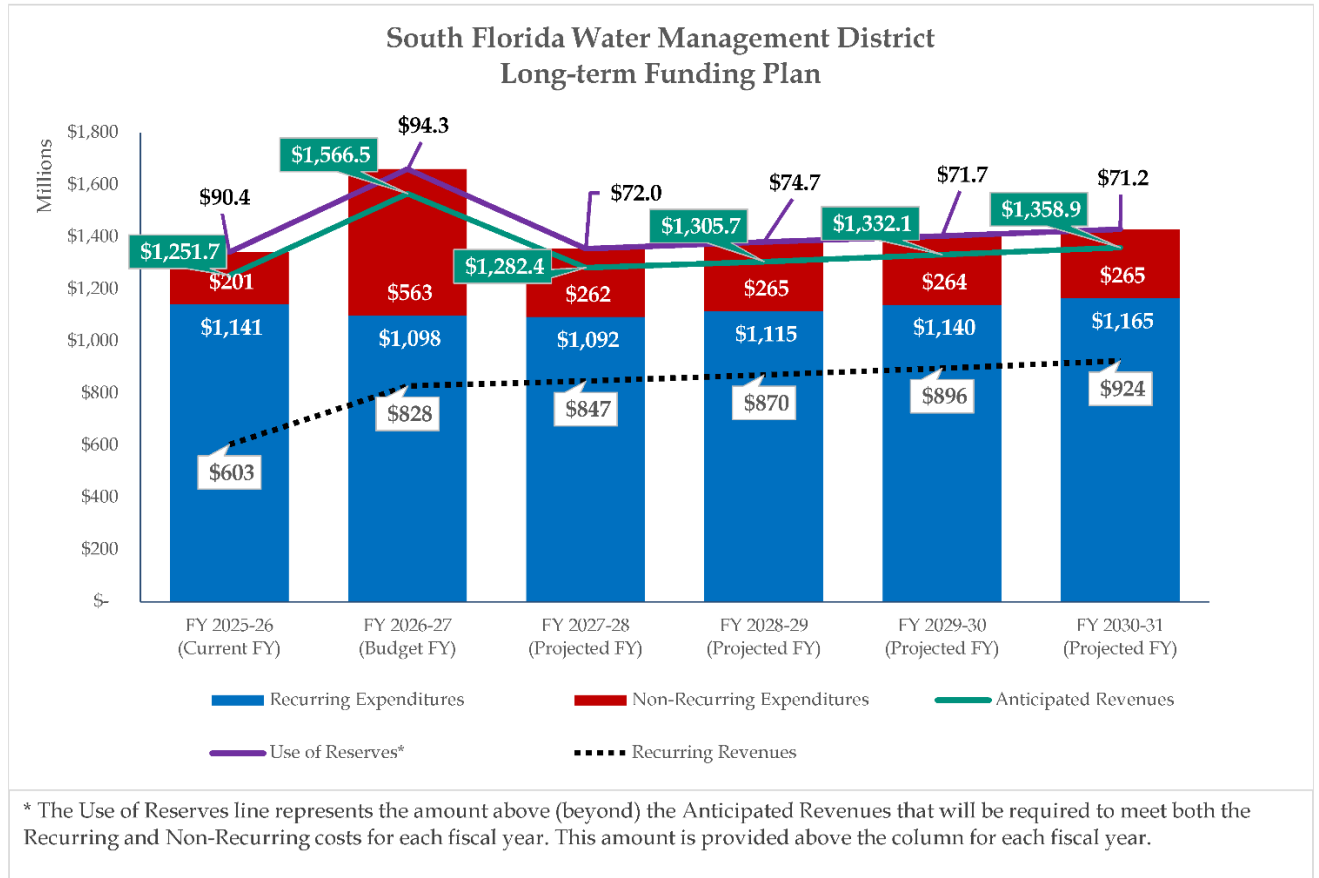
Revenue assumptions include the continuation of current ad valorem millage rates and taxable value growth estimates provided by Florida's Office of Economic and Demographic Research (EDR) Revenue Estimating Conference. State revenues for Everglades restoration planning, land acquisition, design, and construction are based on the District's Fiscal Year 2026–27 planned budget at the recurring level and the remaining as non-recurring to cover projects. Grant revenues from state, federal, and local sources are adjusted based on grant terms and projected future awards. Other revenue sources, including fees, lease revenues, and investment earnings, are projected based on historical trends. Non-ad valorem agricultural privilege tax revenues are reduced to reflect anticipated lands coming off lease and a statutory rate reduction from \$25 to \$20 per acre beginning in Fiscal Year 2027–28, in accordance with Section 373.4592, Florida Statutes.

The long-term financial outlook reflects recurring expenditures, including: Everglades restoration projects associated with long-term commitments to the U.S. Army Corps of Engineers (USACE) for Comprehensive Everglades Restoration Plan (CERP) projects, Northern Everglades initiatives, and Dispersed Water Management; new operational costs for completed restoration projects; operations and maintenance of the Central and Southern Florida (C&SF) system, Stormwater Treatment Areas (STAs), and the Big Cypress Basin; increased investment in aging critical flood control infrastructure; backlog maintenance; coastal resiliency projects addressing sea level rise; regulatory programmatic costs; and general administrative overhead.

Over time, the District has actively pursued cost-containment strategies by eliminating non-mission-critical expenditures and leveraging operational efficiencies to redirect resources toward priority flood control and infrastructure needs. The District has offset increases in ad valorem-funded expenditures by aligning costs with alternative funding sources, including investment earnings, lease revenues, permit fees, surplus property sales, and scrap metal revenues.

Non-recurring expenditures reflected in the projection include economic stabilization funding, one-time projects supported by state, federal, and local grants and mitigation funds, and land management activities funded through lease revenues and mitigation balances.

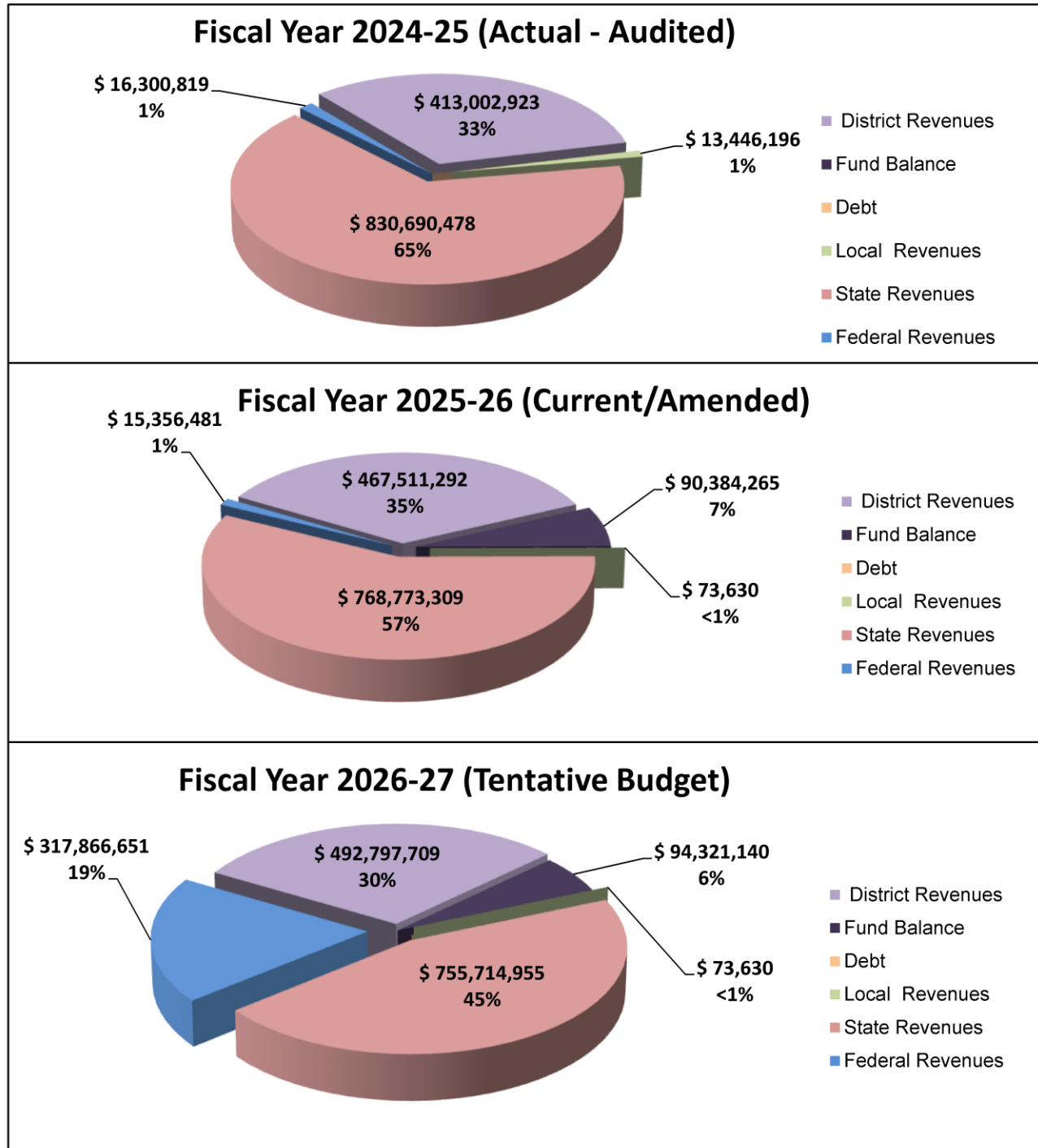
III BUDGET HIGHLIGHTS



III. BUDGET HIGHLIGHTS

3. Source of Funds Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET - Fiscal Year 2026-27
REVENUES BY SOURCE



III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2024-25 (Actual - Audited) 2025-26 (Current/Amended) 2026-27 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
District Revenues	413,002,923	467,511,292	492,797,709	25,286,417	5.4%
Fund Balance	-	90,384,265	94,321,140	3,936,875	4.4%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	13,446,196	73,630	73,630	-	0.0%
State General Revenues	256,414,542	302,356,250	152,410,195	(149,946,055)	-49.6%
Land Acquisition Trust Fund	568,762,450	378,133,911	503,661,921	125,528,010	33.2%
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	326,761	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	5,186,725	88,283,148	99,642,839	11,359,691	12.9%
Federal Revenues	16,300,819	15,356,481	317,866,651	302,510,170	1969.9%
Federal through State (FDEP)	-	-	-	-	-
SOURCE OF FUND TOTAL	1,273,440,416	1,342,098,977	1,660,774,085	318,675,108	23.7%

District Revenues include:

Ad Valorem	367,319,719	396,719,545	419,642,126	22,922,581
Ag Privilege Tax	10,555,722	10,549,773	10,538,658	(11,115)
Permit & License Fees	5,344,890	3,714,000	4,748,000	1,034,000
PBA C-51 Operations	-	-	-	-
Lease/Land Management Revenue	6,091,156	6,045,234	3,225,968	(2,819,266)
Investment Earnings (Loss) - Include Interest	16,848,044	6,449,163	7,174,691	725,528
Self Insurance	-	4,605,039	4,691,969	86,930
Health Insurance	-	37,273,928	40,000,000	2,726,072
Sale of Assets	1,308,767	320,000	320,000	-
Sale of Surplus Lands	1,415,828	1,000,000	-	(1,000,000)
Penalties & Fines	1,111,671	209,700	409,700	200,000
Other Revenues	1,102,134	624,910	644,910	20,000
Mitigation Revenues	1,904,992	-	1,401,687	1,401,687

REVENUES BY SOURCE	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
District Revenues	413,002,923	467,511,292	492,797,709	25,286,417	5.4%
Fund Balance	-	90,384,265	94,321,140	3,936,875	4.4%
Debt	-	-	-	-	-
Local Revenues	13,446,196	73,630	73,630	-	0.0%
State Revenues	830,690,478	768,773,309	755,714,955	(13,058,354)	-1.7%
Federal Revenues	16,300,819	15,356,481	317,866,651	302,510,170	1969.9%
TOTAL	1,273,440,416	1,342,098,977	1,660,774,085	318,675,108	23.7%

III. BUDGET HIGHLIGHTS

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for Fiscal Year 2025-26 and the Tentative Budget for Fiscal Year 2026-27 by revenue source.

District Revenues

- Estimated revenues of \$419.6 million from ad valorem taxes in the Fiscal Year 2026-27 Tentative Budget increased by \$22.9 million (5.8 percent) from the Fiscal Year 2025-26 Adopted Budget. The estimated increase is a result of additional tax revenues from property value increases, new construction, and maintaining the same millage rate to ensure mission critical flood control functions continue in support of the aging critical flood control infrastructure program and support operations of new infrastructure.
- Estimated revenues of \$10.5 million from non-Ad Valorem Agricultural Privilege Taxes in the Fiscal Year 2026-27 Tentative Budget are at the same level as the Fiscal Year 2025-26 Adopted Budget.
- Estimated revenues of \$4.7 million from Permit, License, and Fees in the Fiscal Year 2026-27 Tentative Budget increased by \$1.0 million (27.8 percent) as the Fiscal Year 2025-26 Adopted Budget. The increase is due to an increase in Environmental Resource Permits funds. Lake Belt mitigation funds of \$1.4 million are included in the budget this year for C-139 Annex Restoration Project, based on actions taken by the Lake Belt Mitigation Committee. The District administers the Lake Belt Mitigation Trust Fund pursuant to Section 373.41495, F.S. The permit, license and fees category contain right of way, water use permit and ERP fees.
- Estimated Miscellaneous Revenues of \$56.5 million in the Fiscal Year 2026-27 Tentative Budget decreased by \$60,736 (0.1 percent) from the Fiscal Year 2025-26 Adopted Budget. The net decrease is due primarily to \$2.8 million reduction in lease revenues, which was offset by Health insurance increases of \$2.8 million, \$0.7 million of investment earnings and \$0.2 million of projected compliance fees. The components of the estimated \$56.5 million include \$44.7 million for the District's Health/Self Insurance contribution, \$7.2 million for Investment Earnings, \$3.2 million for Leases, \$0.3 million for Sale of District Assets/Property, \$0.4 million for Compliance Fees, and \$0.6 million as other sources.

Fund Balance

- The appropriated fund balance of \$94.3 million in the Fiscal Year 2026-27 Tentative Budget increased \$3.9 million (4.4 percent) from the Fiscal Year 2025-26 Adopted Budget. The increase is attributed to the expenditure of available fund balance on capital expenditures in the O&M Program.

Debt

- The Fiscal Year 2026-27 Tentative Budget includes no new debt. The \$27.1 million budget reflects more than a \$3.2 million dollar recurring annual savings.

Local Revenues

- Estimated revenues of \$73,630 from cooperative agreements with local agencies in the Fiscal Year 2026-27 Tentative Budget is the same amount as the Fiscal Year 2025-26 Adopted Budget. Included in local revenues are Water Management Districts for Model

III. BUDGET HIGHLIGHTS

Archive \$50,000, Miami-Dade for land maintenance \$15,000 and Lake Worth Drainage District for rain gauges maintenance \$8,630.

State Revenues

- General revenues of \$152.4 million in the Fiscal Year 2026-27 Tentative Budget decreased by \$149.9 million (49.6 percent) from the Fiscal Year 2025-26 Adopted Budget. The decrease is due to one-time state appropriations for Comprehensive Everglades Restoration Plan (CERP), Central Everglades Planning Project (CEPP), Northern Everglades and Estuaries Protection Program (NEEPP) and Expanded Monitoring. Included in this category are General Appropriation Act (GAA) line item 1744G of \$38.6 million for Lower Kissimmee Basin, GAA line item 1744B of \$15 million for CEPP South S-355, GAA line item 1744C of \$10.7 million for CEPP North L-5 Remnant Canal, GAA line item 1744F of \$5 million for CERP Lands, Easements, Rights-of-Way, Relocations, and Disposal Sites(LERRDS), GAA line item 1744E of \$20 million for Western Everglades Restoration Project (WERP), GAA line item 1744D of \$54 million for CEPP Everglades Agricultural Area (EAA) Miami Canal Conveyance Improvements, award anticipated funding State Appropriations of \$9 million for Alternative Water Supply.
- Land Acquisition Trust Fund (LATF) revenue of \$503.7 million in the Fiscal Year 2026-27 Tentative Budget increased \$125.5 million (33.2 percent) from the Fiscal Year 2025-26 Adopted Budget. The increase is due to one-time state appropriations for Comprehensive Everglades Restoration Plan (CERP), Central Everglades Planning Project (CEPP), and NEEPP. Included in LATF are SA1744D of \$370.7 million for EAA Reservoir and Miami Canal Conveyance Improvements, SA1751 of \$50.0 million for Lake Okeechobee Watershed Restoration Project, SA1744 of \$74.6 million for NEEPP Boma Flow Equalization Basin (FEB), NEEPP Planning and Dispersed Water Management, SA1748 of \$5.0 million for Dispersed Water Management and \$2.4 million for land management. In addition, there is a re-budget of \$1 million for Lake Okeechobee Watershed Restoration Project from credits.
- There is no Alligator Alley tolls revenue in the Fiscal Year 2026-27 Tentative Budget.
- Other state revenue of \$99.6 million in the Fiscal Year 2026-27 Tentative Budget increased by \$11.4 million (12.9 percent) from the Fiscal Year 2025-26 Adopted Budget. The increase is due primarily to the addition of or changes in grant awards from DEP for various projects. The Other state revenue category contains anticipated state revenues, including potential DEP grants, such as \$44.0 million for Resiliency, \$3.2 million for water quality, and \$1.0 million for land stewardship; Florida Fish and Wildlife Conservation Commission (FWC) grants, including \$38 million for Bond Farm Hydrologic Enhancement and \$7.0 million for vegetation management; a \$750,000 grant from the Florida Department of Agriculture and Consumer Service (FDACS) for prescribed burns, and \$263,000 from License Tag revenue for Everglades and Indian River Lagoon.

Federal Revenues

- Federal revenues of \$317.9 million in the Fiscal Year 2026-27 Tentative Budget increased by \$302.5 million (1,969.9 percent) from the Fiscal Year 2025-26 Adopted Budget. This is due primarily to the anticipated award from the U.S. Army Corps of Engineers (USACE) under Section 1043(b) for CEPP Blue Shanty Flow-way grant (\$201.5 million) and CEPP EAA S-636 Seepage Pump Station grant (\$97.1 million). In addition, \$12.0 million is projected to be

III. BUDGET HIGHLIGHTS

reimbursed from USACE for Operation, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Costs related to completed CERP and foundation projects. In addition, there is \$3.5 million Loxahatchee Refuge Grant, \$2.7 million for Environmental Protection Integration Grant and \$1.0 million for land stewardship Grant.

III. BUDGET HIGHLIGHTS

5. Source of Funds by Program (Actual – Audited)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2024-25 (Actual - Audited)
 TENTATIVE BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2024-25 (Actual - Audited)
District Revenues	41,364,479	99,062,019	226,706,565	17,670,035	974,088	27,225,737	413,002,923
Fund Balance	-	-	-	-	-	-	-
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	-	12,211,690	1,234,506	-	-	-	13,446,196
State General Revenues	143,649	148,444,287	100,928,049	2,129,329	56,450	4,712,778	256,414,542
Land Acquisition Trust Fund	3,741,620	508,393,823	52,470,110	456,025	1,732	3,699,140	568,762,450
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	326,761	-	-	-	-	-	326,761
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	843,064	-	4,343,661	-	-	-	5,186,725
Federal Revenues	-	6,819,363	9,481,456	-	-	-	16,300,819
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	46,419,573	774,931,182	395,164,347	20,255,389	1,032,270	35,637,655	1,273,440,416

District Revenues include:

Ad Valorem	367,319,719
Ag Privilege Tax	10,555,722
Permit & License Fees	5,344,890
PBA C-51 Operations	-
Lease/Land Management Revenue	6,091,156
Investment Earnings (Loss) - Include Interest	16,848,044
Self Insurance	-
Health Insurance	-
Sale of Assets	1,308,767
Sale of Surplus Lands	1,415,828
Penalties & Fines	1,111,671
Other Revenues	1,102,134
Mitigation Revenues	1,904,992

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2024-25 (Actual - Audited)
District Revenues	41,364,479	99,062,019	226,706,565	17,670,035	974,088	27,225,737	413,002,923
Fund Balance	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Local Revenues	-	12,211,690	1,234,506	-	-	-	13,446,196
State Revenues	5,055,094	656,838,110	157,741,820	2,585,354	58,182	8,411,918	830,690,478
Federal Revenues	-	6,819,363	9,481,456	-	-	-	16,300,819
TOTAL	46,419,573	774,931,182	395,164,347	20,255,389	1,032,270	35,637,655	1,273,440,416

III. BUDGET HIGHLIGHTS

5. Source of Funds by Program (Adopted)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2025-26 (Current/Amended)

TENTATIVE BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2025-26 (Current/Amended)
District Revenues	51,747,456	66,308,214	281,171,465	25,503,763	1,143,646	41,636,748	467,511,292
Fund Balance	1,298,317	3,541,780	84,678,366	-	-	865,802	90,384,265
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State General Revenues	-	302,356,250	-	-	-	-	302,356,250
Land Acquisition Trust Fund	247,100	375,536,811	2,350,000	-	-	-	378,133,911
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	7,025,344	34,200,000	47,057,804	-	-	-	88,283,148
Federal Revenues	65,000	1,160,158	14,131,323	-	-	-	15,356,481
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	60,433,217	783,103,213	429,412,588	25,503,763	1,143,646	42,502,550	1,342,098,977

District Revenues include:

Ad Valorem	396,719,545
Ag Privilege Tax	10,549,773
Permit & License Fees	3,714,000
PBA C-51 Operations	
Lease/Land Management Revenue	6,045,234
Investment Earnings (Loss) - Include Interest	6,449,163
Self Insurance	4,605,039
Health Insurance	37,273,928
Sale of Assets	320,000
Sale of Surplus Lands	1,000,000
Penalties & Fines	209,700
Other Revenues	624,910
Mitigation Revenues	

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2025-26 (Current/Amended)
District Revenues	51,747,456	66,308,214	281,171,465	25,503,763	1,143,646	41,636,748	467,511,292
Fund Balance	1,298,317	3,541,780	84,678,366	-	-	865,802	90,384,265
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State Revenues	7,272,444	712,093,061	49,407,804	-	-	-	768,773,309
Federal Revenues	65,000	1,160,158	14,131,323	-	-	-	15,356,481
TOTAL	60,433,217	783,103,213	429,412,588	25,503,763	1,143,646	42,502,550	1,342,098,977

III. BUDGET HIGHLIGHTS

5. Source of Funds (Current – Tentative)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2026-27 (Tentative Budget)
 TENTATIVE BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2026-27 (Tentative Budget)
District Revenues	51,409,419	107,308,539	264,236,617	26,161,149	1,166,527	42,515,458	492,797,709
Fund Balance	885,573	2,870,090	88,087,477	-	-	2,478,000	94,321,140
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State General Revenues	-	152,410,195	-	-	-	-	152,410,195
Land Acquisition Trust Fund	-	501,311,921	2,350,000	-	-	-	503,661,921
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	5,107,250	40,200,000	54,335,589	-	-	-	99,642,839
Federal Revenues	-	302,500,895	15,365,756	-	-	-	317,866,651
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	57,452,242	1,106,601,640	424,399,069	26,161,149	1,166,527	44,993,458	1,660,774,085

District Revenues include:

Ad Valorem	419,642,126
Ag Privilege Tax	10,538,658
Permit & License Fees	4,748,000
PBA C-51 Operations	
Lease/Land Management Revenue	3,225,968
Investment Earnings (Loss) - Include Interest	7,174,691
Self Insurance	4,691,969
Health Insurance	40,000,000
Sale of Assets	320,000
Sale of Surplus Lands	-
Penalties & Fines	409,700
Other Revenues	644,910
Mitigation Revenues	1,401,687

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2026-27 (Tentative Budget)
District Revenues	51,409,419	107,308,539	264,236,617	26,161,149	1,166,527	42,515,458	492,797,709
Fund Balance	885,573	2,870,090	88,087,477	-	-	2,478,000	94,321,140
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State Revenues	5,107,250	693,922,116	56,685,589	-	-	-	755,714,955
Federal Revenues	-	302,500,895	15,365,756	-	-	-	317,866,651
TOTAL	57,452,242	1,106,601,640	424,399,069	26,161,149	1,166,527	44,993,458	1,660,774,085

III. BUDGET HIGHLIGHTS

6. *Proposed Millage Rates*

The ongoing policy direction is to levy rolled-back millage rates. In accordance with Florida Statute, the rolled-back millage rate is calculated in the following manner:

The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate." [Excerpt from Section 200.065(1), F.S.]

When certified property values are received from the property appraisers in July, the data from all counties in the District's jurisdiction is compiled and calculated to determine the rolled-back millage rates for the District. The annual property tax cycle known as TRIM (Truth in Millage) as defined by Florida Statute begins with the certification of taxable values every July 1st so taxing authorities can determine the millage rates to levy ad valorem taxes.

In accordance with Section 200.065(2)(b), F.S., the District will advise all county property appraisers within its jurisdiction of the proposed millage rates for Fiscal Year 2026-27. The District will also provide the rolled-back rates and the date, time, and location of the public hearings on the matter, which the property appraisers shall include in the proposed property tax notices.

The District will hold two public hearings in September, where the general public will be allowed to speak and to ask questions before the Governing Board approves the budget and millage rates, pursuant to Subsections 200.065(2)(d) and (e), F.S.:

"...During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body." [Excerpt from Section 200.065(2)(d), F.S.]

"In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for

III. BUDGET HIGHLIGHTS

the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions before adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate before adopting its tentative or final budget.” [Excerpt from Section 200.065(2)(e), F.S.]

To continue the District commitment to deliver on our core mission functions while delivering efficient and cost-effective services on behalf of south Florida taxpayer investments, the District proposes maintaining the current millage rate to ensure mission critical flood control functions continue and to continue supporting the aging critical flood control infrastructure program. This proposal aids in providing recurring funding for the management of existing aging critical flood control infrastructure program.

The ad valorem tax revenue for Fiscal Year 2026-27 Tentative Budget is \$419,642,126, which represents a \$22,922,581, or a 5.8 percent, increase compared to the Fiscal Year 2025-26 Adopted Budget of \$396,719,545. The increase is a result of additional tax revenues from property value increases, new construction, and maintaining the same millage rate to ensure mission critical flood control functions continue in support of the aging critical flood control infrastructure program and the operations of new infrastructure.

Pursuant to Section 373.503(3), F.S., taxes levied by each (water management district) Governing Board may be separated into a millage necessary for the purposes of the District and a millage necessary for financing basin functions. The tax levies of the South Florida Water Management District are set by the Governing Board for each of the two basins within the District: the Okeechobee Basin and the Big Cypress Basin. Figure 4 shows the geographic area of the two basins. Each basin millage rate is then combined with an overall “District-at-large” millage rate which determines the total millage to be assessed upon property owners within each basin.

III. BUDGET HIGHLIGHTS

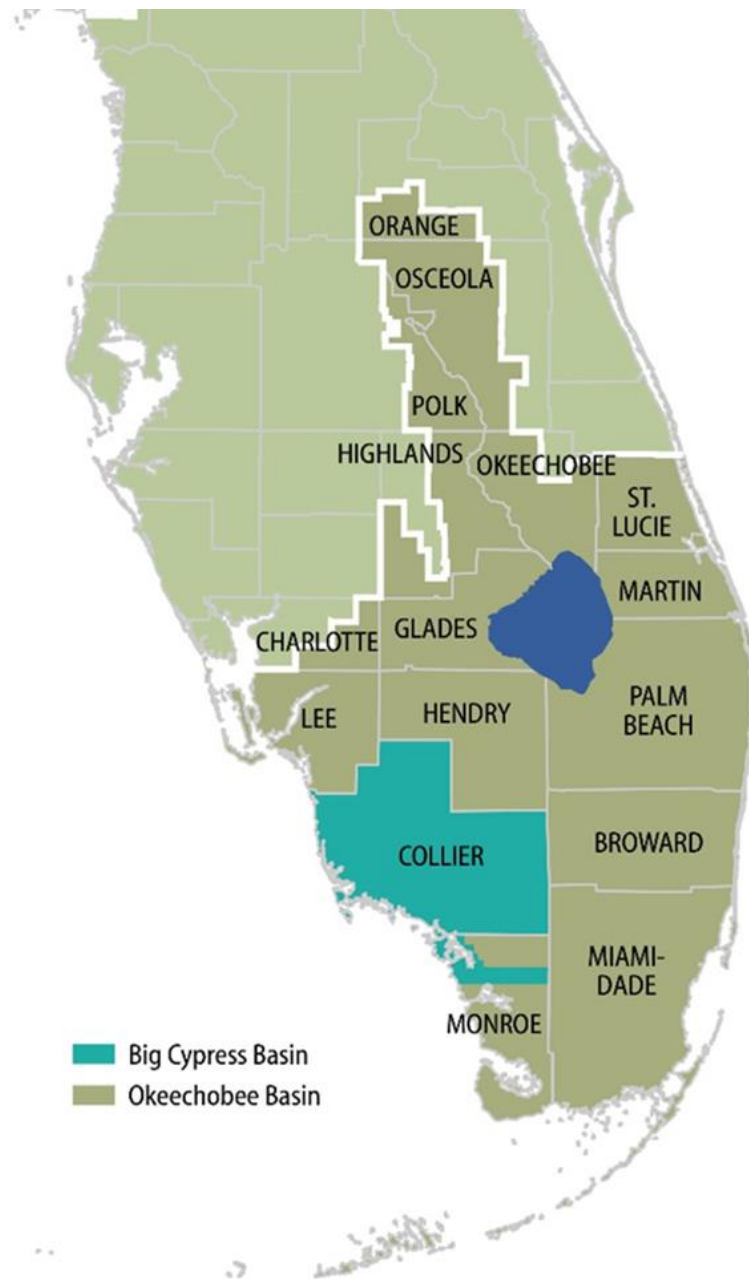


Figure 4. Map of District Basins Geographic Areas

The following table illustrates the estimated ad valorem tax revenue for the Fiscal Year 2026-27 Tentative Budget and the percentage change of the estimated Rolled-back-Rate. Fiscal Year 2026-27 Tentative Budget projected ad valorem revenue is \$419,642,126 which represents \$22,922,581 or a 5.8 percent increase in revenue compared to the Fiscal Year 2025-26 Adopted Budget of \$396,719,545. The increase is a result of additional tax revenues from property value increases, new construction, and maintaining the same millage rate to ensure mission critical flood control functions continue in support of the aging critical flood control infrastructure program and operations of new infrastructure.

III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT FIVE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26 and 2026-27 TENTATIVE BUDGET - Fiscal Year 2026-27					
DISTRICT-AT-LARGE					
Ad valorem Tax Comparison	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Actual - Audited)	FY 2025-26 (Adopted)	FY 2026-27 (Tentative)
Ad Valorem Taxes	\$123,760,275	\$139,559,054	\$153,532,840	\$165,894,441	\$175,417,325
Millage rate	0.0948	0.0948	0.0948	0.0948	0.0948
Rolled-back Rate	0.0948	0.0850	0.0874	0.0889	0.0906
Percent of Change of Rolled-back Rate	0.0%	11.5%	8.5%	6.6%	4.6%
Gross Taxable Value for Operating Purposes	\$1,358,554,422,122	\$1,525,303,923,841	\$1,680,657,126,856	\$1,822,855,582,734	\$1,927,493,460,156
Net New Taxable Value	\$28,048,529,574	\$18,307,992,356	\$33,626,320,927	\$36,561,172,169	\$33,496,865,877
Adjusted Taxable Value	\$1,330,505,892,548	\$1,506,995,931,485	\$1,647,030,805,929	\$1,786,294,410,565	\$1,893,996,594,279

OKEECHOBEE BASIN					
Ad valorem Tax Comparison	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Actual - Audited)	FY 2025-26 (Adopted)	FY 2026-27 (Tentative)
Ad Valorem Taxes	\$121,754,318	\$137,324,109	\$151,094,939	\$163,286,776	\$173,069,221
Millage rate	0.1026	0.1026	0.1026	0.1026	0.1026
Rolled-back Rate	0.1026	0.0920	0.0945	0.0961	0.0977
Percent of Change of Rolled-back Rate	0.0%	11.5%	8.6%	6.8%	5.0%
Gross Taxable Value for Operating Purposes	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,657,801,090,745	\$1,757,119,282,484
Net New Taxable Value	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916	\$29,977,309,226
Adjusted Taxable Value	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829	\$1,727,141,973,258

EVERGLADES CONSTRUCTION PROJECT (OKEECHOBEE BASIN)					
Ad valorem Tax Comparison	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Actual - Audited)	FY 2025-26 (Adopted)	FY 2026-27 (Tentative)
Ad Valorem Taxes	\$38,782,141	\$43,787,254	\$48,337,048	\$52,041,692	\$55,159,489
Millage rate	0.0327	0.0327	0.0327	0.0327	0.0327
Rolled-back Rate	0.0327	0.0293	0.0301	0.0306	0.0312
Percent of Change of Rolled-back Rate	0.0%	11.6%	8.6%	6.9%	4.8%
Gross Taxable Value for Operating Purposes	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,657,801,090,745	\$1,757,119,282,484
Net New Taxable Value	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916	\$29,977,309,226
Adjusted Taxable Value	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829	\$1,727,141,973,258

BIG CYPRESS BASIN					
Ad valorem Tax Comparison	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Actual - Audited)	FY 2025-26 (Adopted)	FY 2026-27 (Tentative)
Ad Valorem Taxes	\$11,589,593	\$13,016,582	\$14,354,890	\$15,496,636	\$15,996,091
Millage rate	0.0978	0.0978	0.0978	0.0978	0.0978
Rolled-back Rate	0.0978	0.0877	0.0914	0.0926	0.0965
Percent of Change of Rolled-back Rate	0.0%	11.5%	7.0%	5.6%	1.3%
Gross Taxable Value for Operating Purposes	\$122,416,547,052	\$138,775,424,931	\$152,359,910,421	\$165,054,491,989	\$170,374,177,672
Net New Taxable Value	\$2,895,638,018	\$2,486,671,858	\$4,630,654,068	\$4,310,474,253	\$3,519,556,651
Adjusted Taxable Value	\$119,520,909,034	\$136,288,753,073	\$147,729,256,353	\$160,744,017,736	\$166,854,621,021

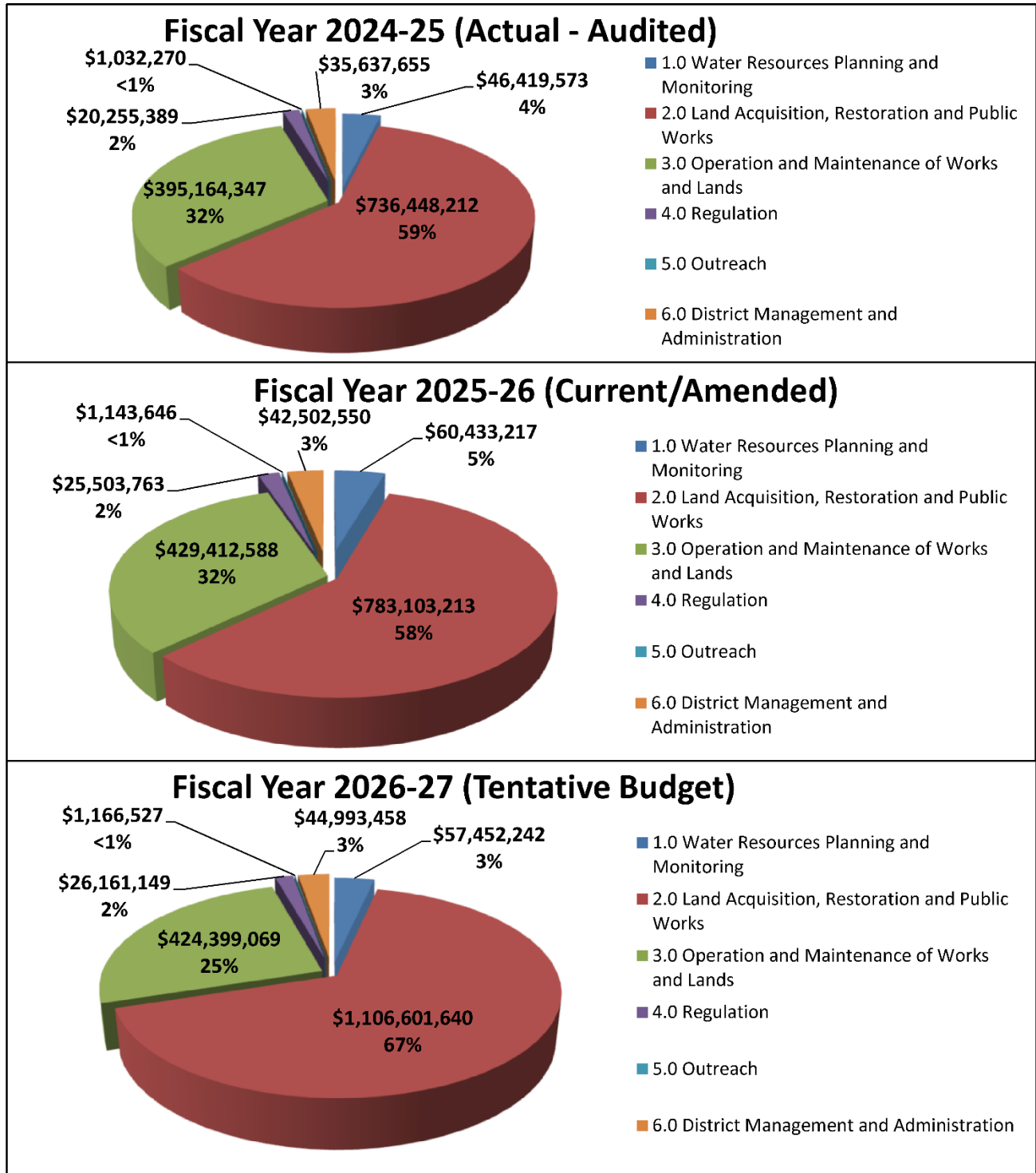
TOTAL OKEECHOBEE BASIN (District-at-Large + Basins)					
Ad valorem Tax Comparison	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Actual - Audited)	FY 2025-26 (Adopted)	FY 2026-27 (Tentative)
Ad Valorem Taxes	\$273,265,383	\$309,639,066	\$339,050,250	\$366,201,630	\$388,140,622
Millage rate	0.2301	0.2301	0.2301	0.2301	0.2301
Rolled-back Rate	0.2301	0.2063	0.2120	0.2156	0.2195
Percent of Change of Rolled-back Rate	0.0%	11.5%	8.5%	6.7%	4.8%
Gross Taxable Value for Operating Purposes	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,657,801,090,745	\$1,757,119,282,484
Net New Taxable Value	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916	\$29,977,309,226
Adjusted Taxable Value	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829	\$1,727,141,973,258

TOTAL BIG CYPRESS BASIN (District-at-Large + Basin)					
Ad valorem Tax Comparison	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Actual - Audited)	FY 2025-26 (Adopted)	FY 2026-27 (Tentative)
Ad Valorem Taxes	\$22,620,944	\$25,635,642	\$28,269,467	\$30,517,915	\$31,501,504
Millage rate	0.1926	0.1926	0.1926	0.1926	0.1926
Rolled-back Rate	0.1926	0.1727	0.1788	0.1815	0.1871
Percent of Change of Rolled-back Rate	0.0%	11.5%	7.7%	6.1%	2.9%
Gross Taxable Value for Operating Purposes	\$122,416,547,052	\$138,775,424,931	\$152,359,910,421	\$165,054,491,989	\$170,374,177,672
Net New Taxable Value	\$2,895,638,018	\$2,486,671,858	\$4,630,654,068	\$4,310,474,253	\$3,519,556,651
Adjusted Taxable Value	\$119,520,909,034	\$136,288,753,073	\$147,729,256,353	\$160,744,017,736	\$166,854,621,021

III. BUDGET HIGHLIGHTS

7. Use of Funds by Program Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT TENTATIVE BUDGET - Fiscal Year 2026-27 EXPENDITURES BY PROGRAM



III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM

Fiscal Years 2024-25 (Actual - Audited) 2025-26 (Current/Amended) 2026-27 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
1.0 Water Resources Planning and Monitoring	46,419,573	60,433,217	57,452,242	(2,980,975)	-4.9%
1.1 - District Water Management Planning	5,366,114	19,871,267	17,114,014	(2,757,253)	-13.9%
1.1.1 Water Supply Planning	2,743,487	13,584,110	14,462,102	877,992	6.5%
1.1.2 Minimum Flows and Levels	12,118	15,856	107,516	91,660	578.1%
1.1.3 Other Water Resources Planning	2,610,509	6,271,301	2,544,396	(3,726,905)	-59.4%
1.2 - Research, Data Collection, Analysis and Monitoring	36,709,217	36,270,942	35,711,557	(559,385)	-1.5%
1.3 - Technical Assistance	125,701	187,769	593,797	406,028	216.2%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology and Information Services	4,218,541	4,103,239	4,032,874	(70,365)	-1.7%
2.0 Land Acquisition, Restoration and Public Works	736,448,212	783,103,213	1,106,601,640	323,498,427	41.3%
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	13,370,531	14,424,044	9,290,486	(5,133,558)	-35.6%
2.2.1 Water Resource Development Projects	371,827	294,768	181,625	(113,143)	-38.4%
2.2.2 Water Supply Development Assistance	12,998,704	14,129,276	9,108,861	(5,020,415)	-35.5%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	720,081,331	765,990,543	1,094,708,136	328,717,593	42.9%
2.4 - Other Cooperative Projects	505,550	428,435	166,138	(262,297)	-61.2%
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology and Information Services	2,490,800	2,260,191	2,436,880	176,689	7.8%
3.0 Operation and Maintenance of Works and Lands	395,164,347	429,412,588	424,399,069	(5,013,519)	-1.2%
3.1 - Land Management	15,794,456	19,704,129	14,958,296	(4,745,833)	-24.1%
3.2 - Works	293,807,041	326,526,494	327,409,206	882,712	0.3%
3.3 - Facilities	7,824,766	4,104,525	3,939,476	(165,049)	-4.0%
3.4 - Invasive Plant Control	44,577,655	47,597,149	46,095,812	(1,501,337)	-3.2%
3.5 - Other Operation and Maintenance Activities	7,637,066	7,925,063	7,869,512	(55,551)	-0.7%
3.6 - Fleet Services	11,025,926	9,316,189	9,321,349	5,160	0.1%
3.7 - Technology and Information Services	14,497,437	14,239,039	14,805,418	566,379	4.0%
4.0 Regulation	20,255,389	25,503,763	26,161,149	657,386	2.6%
4.1 - Consumptive Use Permitting	4,626,479	5,857,179	6,061,932	204,753	3.5%
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	11,037,987	10,952,422	10,504,967	(447,455)	-4.1%
4.4 - Other Regulatory and Enforcement Activities	582,510	4,600,433	5,325,092	724,659	15.8%
4.5 - Technology and Information Services	4,008,413	4,093,729	4,269,158	175,429	4.3%
5.0 Outreach	1,032,270	1,143,646	1,166,527	22,881	2.0%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	1,025,870	1,112,146	1,162,027	49,881	4.5%
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	6,400	31,500	4,500	(27,000)	-85.7%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology and Information Services	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,199,319,791</i>	<i>1,299,596,427</i>	<i>1,615,780,627</i>	<i>316,184,200</i>	<i>24.3%</i>
6.0 District Management and Administration	35,637,655	42,502,550	44,993,458	2,490,908	5.9%
6.1 - Administrative and Operations Support	31,154,494	35,380,490	34,318,458	(1,062,032)	-3.0%
6.1.1 - Executive Direction	1,466,300	962,535	290,738	(671,797)	-69.8%
6.1.2 - General Counsel / Legal	3,939,874	3,538,410	3,492,495	(45,915)	-1.3%
6.1.3 - Inspector General	703,740	763,982	772,896	8,914	1.2%
6.1.4 - Administrative Support	6,769,375	13,921,582	15,246,253	1,324,671	9.5%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	2,655,311	2,762,783	2,585,071	(177,712)	-6.4%
6.1.7 - Human Resources	1,687,604	2,538,075	2,014,386	(523,689)	-20.6%
6.1.8 - Communications	461,696	306,606	306,606	-	0.0%
6.1.9 - Technology and Information Services	13,470,594	10,586,517	9,610,013	(976,504)	-9.2%
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	4,483,161	7,122,060	10,675,000	3,552,940	49.9%
TOTAL	1,234,957,446	1,342,098,977	1,660,774,085	318,675,108	23.7%

III. BUDGET HIGHLIGHTS

8. Major Use of Funds Variances

The table below illustrates major variances between the Adopted Budget for Fiscal Year 2025-26 and the Tentative Budget for Fiscal Year 2026-27 highlighting significant variances at the program level. Each of these major variances is explained below the table.

Expenditures by Program	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
1.0 Water Resources Planning and Monitoring	\$60,433,217	\$57,452,242	(\$2,980,975)	-4.9%
2.0 Land Acquisition, Restoration and Public Works	\$783,103,213	\$1,106,601,640	\$323,498,427	41.3%
3.0 Operation and Maintenance of Works and Lands	\$429,412,588	\$424,399,069	(\$5,013,519)	-1.2%
4.0 Regulation	\$25,503,763	\$26,161,149	\$657,386	2.6%
5.0 Outreach	\$1,143,646	\$1,166,527	\$22,881	2.0%
6.0 District Management and Administration	\$42,502,550	\$44,993,458	\$2,490,908	5.9%
Total	\$1,342,098,977	\$1,660,774,085	\$318,675,108	23.7%

1.0 Water Resources Planning and Monitoring

The Fiscal Year 2026-27 Tentative Budget is \$57.5 million, which is a \$3.0 million or 4.9 percent decrease from the Fiscal Year 2025-26 Adopted Budget of \$60.4 million. The decrease in Contracted Services of 40.1 percent (\$4.8 million) is primarily due to the completion of the Corkscrew Watershed Initiative (\$1.4 million), as well as decreases in planned Water Quality state grant applications (\$2.0 million), and Regional Model efforts (\$855,609) and other monitoring activities. The decrease in Interagency Expenditures (Cooperative Funding) of 33.7 percent (\$920,391) is due to the reduction in water quality and ground water monitoring. These decreases are partially offset by increases in Operating Expenses of 2.5 percent (\$426,181), which is due to increases in medical claims and administrative fees netted against a reduction in fund balance for Everglades monitoring. Salaries and Benefits increased 8.2 percent (\$2.3 million), reflecting the addition of eight FTEs reallocated to the Program from completed Restoration Strategies Science Plan projects in 2.0 to their monitoring phase, as well as increases in FRS rates, the employer share of Federal Insurance Contribution Act (FICA) taxes, and health insurance.

2.0 Land Acquisition, Restoration and Public Works

The program's Fiscal Year 2026-27 Tentative Budget is \$1.1 billion, which is a \$323.5 million, or a 41.3 percent, increase from the Fiscal Year 2025-26 Adopted Budget of \$783.1 million. The increase in Fixed Capital Outlay (\$360.9 million), or 67.2 percent is due to increased state appropriations and federal funding for the implementation of CERP/CEPP components. The increase in Contracted Services (\$37.8 million), or 66.8 percent is primarily due to a one-time state grant for Bond Farm Hydrologic Enhancement Project. The increase in Salaries and Benefits of 4.2 percent (\$956,618) to ensure retention of technical and specialized staff as well as the composition of staff supporting the program, and increased FRS rates and health insurance costs, offset by realignment of eleven FTE positions to other programs. These increases are offset by decreases in Operating Expenses (\$34.2 million), or 71.2 percent is primarily due to a one-time state grant for in Fiscal Year 2025-26 S-333 Maintenance Dredging and Low -Sills Weirs project (\$30.2 million), reductions in New Works for CERP components transitioning to operations (\$3.9 million), and reductions due to realigning funds to support the aging critical flood control infrastructure. The decreases in Operating Capital Outlay (\$20.1 million), or 34.2 percent are due to reduced state appropriations in this expense category for CERP and NEEPP as project components transition from design to construction. The decreases in Interagency Expenditures (Cooperative Funding) (\$18.6 million), or 62.8 percent are due to the reductions of a one-time

III. BUDGET HIGHLIGHTS

state in Fiscal Year 2025-26 grant for Frank Mann Preserve (\$13.5 million), reduction of state funding for Alternative Water Supply (\$5.0 million), and reductions due to the realignment of funds to support the aging critical flood control infrastructure.

3.0 Operation and Maintenance of Works and Lands

The program's Fiscal Year 2026-27 Tentative Budget is \$424.4 million, which is a \$5.0 million, or a 1.2 percent, decrease from the Fiscal Year 2025-26 Adopted Budget of \$429.4 million. Fixed Capital Outlay decreased 28.1 percent (\$34.4 million), primarily due to the cash flow requirements for ongoing construction of the G-6A Pump Station and EOC Backup Facility and the completion of the STA-1W Repairs Project. The decrease also reflects the reclassification of funding from Fixed Capital Outlay to Operating Expenses for the Gordon and Palm River Structure Replacements and the I-75 #2 Canal Weir Replacement. Operating Capital Outlay increased 56.5 percent or \$8.0 million, primarily due to additional funding aligned to support aging critical flood control infrastructure projects, including the S-65D Replacement and S-71 Structure Replacement projects. Operating Expenses increased 8.2 percent or \$9.9 million, primarily due to the reclassification of projects to the appropriate expense category and updated cash flow requirements for the BCB Gordon and Palm River Structure Replacements and the BCB I-75 Weir #2 Replacement. Additional increases reflect funding for the Pump & Engine Overhaul and Gate & Cylinder Overhaul programs, the C-31 Canal Bank Stabilization Project in partnership with Osceola County, and New Works projects transitioning into operations and maintenance. Contracted Services increased 50.6 percent or \$7.1 million, primarily due to the addition of the BCB Henderson Creek (HC)1A Feasibility Study and Modeling Initiative and one-time funding to support the aging critical flood control infrastructure program and operations and maintenance of the C&SF and STAs. Salaries and Benefits increased 4.8 percent or \$4.6 million, primarily due to the addition of six FTEs to the program, staff allocations, increased overtime based on historical trends, FRS and FICA costs, and increases in health insurance claims and administrative fees.

4.0 Regulation

The program's Fiscal Year 2026-27 Tentative Budget is \$26.2 million, which is a \$657,386, or a 2.6 percent, increase from the Fiscal Year 2025-26 Adopted Budget of \$25.5 million. This increase is due primarily to a 5.5 percent (\$324,407) increase in Operating Expenses due to an increase in program support for health insurance based on claims history and actuarial projections. Salaries and Benefits increased 2.4 percent (\$453,445), as salary expenditure increased despite a reduction of two FTEs, primarily reflecting changes in workforce composition. The increase is also due to annual FRS rate increases; FICA increases and health insurance claim and fee increases. Other Personnel services decreased 100.0 percent (\$87,466) due to a decrease in contractual permitting support. Contracted Services decreased 8.4 percent (\$33,000) due to a decrease in permit compliance support. These decreases were due to a realignment of funds in support of aging critical flood control infrastructure.

5.0 Outreach

The program's Fiscal Year 2026-27 Tentative Budget is \$1.2 million, which is a \$22,881, or a 2.0 percent, increase from the Fiscal Year 2025-26 Adopted Budget of \$1.1 million. The variance is due to an increase in Salaries and Benefits of 5.6 percent (\$59,881), reflecting FRS rate increases, FICA increases and health insurance claim and fee increases. The increase is partially offset by a decrease in Contracted Services of 89.7 percent (\$27,000) for the reduction

III. BUDGET HIGHLIGHTS

of a Legislative Cooperative Position, and a reduction in Operating Expenses of 21.7 percent (\$10,000) for public information support services.

6.0 District Management and Administration

The program's Fiscal Year 2026-27 Tentative Budget is \$45.0 million, which is \$2.5 million, or a 5.9 percent, increase from the Fiscal Year 2025-26 Adopted Budget of \$42.5 million. The increase is the result of a 25.5 percent (\$3.9 million) increase in Operating Expenses due to an increase in Health and Self Insurance based on claims history and actuarial projections. Salaries and Benefits increased 0.6 percent (\$125,918), reflecting FRS increases, FICA increases and health insurance claim and fee increases, partially offset by the reallocation of one FTE to 3.0. These increases were partially offset by a decrease in Contracted Services of 38.8 percent (\$1.5 million) due to a decrease in information technology consulting services, subscriptions and licenses and Office of Counsel legal fees that were redirected to cover aging critical flood control infrastructure.

IV. PROGRAM ALLOCATIONS

A. Program and Activity Definitions, Descriptions and Budget

This section provides the Fiscal Year 2026-27 Tentative Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to Subsection 373.536(5)(e)4, F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and District Management and Administration.

The following information is provided for all PROGRAMS:

- Program by Expenditure Category
- Source of Funds
- Rate, Operating and Non-Operating
- Workforce
- Reductions - New Issues Summary

In addition, for each PROGRAM, ACTIVITY, and SUB-ACTIVITY, narratives include a Program Title, District Description, Changes and Trends, Budget Variances and Major Budget Items.

The following information is provided for each ACTIVITY and SUB-ACTIVITY:

- Activity (or Sub-activity) by Expenditure Category
- Source of Funds
- Operating and Non-Operating Expenses

IV. PROGRAM ALLOCATIONS

See the Program and Activity information that follows for details regarding the six program areas that comprise this budget.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26 and 2026-27
TENTATIVE BUDGET - Fiscal Year 2026-27

ALL PROGRAMS

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
1.0 Water Resources Planning and Monitoring	\$ 40,093,277	\$ 40,894,774	\$ 46,419,573	\$ 60,433,217	\$ 57,452,242	\$ (2,980,975)	-4.9%
2.0 Land Acquisition, Restoration and Public Works	\$ 613,319,139	\$ 689,620,775	\$ 736,448,212	\$ 783,103,213	\$ 1,106,601,640	\$ 323,498,427	41.3%
3.0 Operation and Maintenance of Works and Lands	\$ 254,389,035	\$ 264,187,839	\$ 395,164,347	\$ 429,412,588	\$ 424,399,069	\$ (5,013,519)	-1.2%
4.0 Regulation	\$ 16,827,731	\$ 18,259,443	\$ 20,255,389	\$ 25,503,763	\$ 26,161,149	\$ 657,386	2.6%
5.0 Outreach	\$ 1,296,823	\$ 1,407,495	\$ 1,032,270	\$ 1,143,646	\$ 1,166,527	\$ 22,881	2.0%
6.0 District Management and Administration	\$ 34,095,077	\$ 36,520,665	\$ 35,637,655	\$ 42,502,550	\$ 44,993,458	\$ 2,490,908	5.9%
TOTAL	\$ 960,021,082	\$ 1,050,890,991	\$ 1,234,957,446	\$ 1,342,098,977	\$ 1,660,774,085	\$ 318,675,108	23.7%

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 159,005,962	\$ 174,033,556	\$ 189,217,734	\$ 191,309,054	\$ 199,896,360	\$ 8,587,306	4.5%
Other Personal Services	\$ 137,710	\$ 201,325	\$ 187,405	\$ 263,128	\$ 175,662	\$ (87,466)	-33.2%
Contracted Services	\$ 66,809,008	\$ 67,238,963	\$ 78,913,353	\$ 86,955,938	\$ 125,447,334	\$ 38,491,396	44.3%
Operating Expenses	\$ 129,674,828	\$ 127,805,288	\$ 162,013,688	\$ 207,352,181	\$ 187,670,663	\$ (19,681,518)	-9.5%
Operating Capital Outlay	\$ 59,991,733	\$ 61,188,483	\$ 95,739,100	\$ 74,357,002	\$ 62,221,837	\$ (12,135,165)	-16.3%
Fixed Capital Outlay	\$ 493,063,958	\$ 566,892,712	\$ 623,162,316	\$ 659,314,837	\$ 985,875,876	\$ 326,561,039	49.5%
Interagency Expenditures (Cooperative Funding)	\$ 19,513,208	\$ 22,150,873	\$ 54,794,852	\$ 33,321,690	\$ 13,446,881	\$ (19,874,809)	-59.6%
Debt	\$ 31,824,674	\$ 31,379,790	\$ 30,928,998	\$ 30,244,625	\$ 27,058,950	\$ (3,185,675)	-10.5%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 960,021,082	\$ 1,050,890,991	\$ 1,234,957,446	\$ 1,342,098,977	\$ 1,660,774,085	\$ 318,675,108	23.7%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 198,691,342	\$ 734,456	\$ -	\$ -	\$ 131,589	\$ 338,973	\$ 199,896,360
Other Personal Services	\$ 175,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,662
Contracted Services	\$ 20,574,019	\$ 11,232,333	\$ -	\$ 50,000	\$ 89,679,156	\$ 3,911,826	\$ 125,447,334
Operating Expenses	\$ 143,720,372	\$ 17,699,342	\$ -	\$ 23,630	\$ 12,661,212	\$ 13,566,107	\$ 187,670,663
Operating Capital Outlay	\$ 21,222,139	\$ 2,385,000	\$ -	\$ -	\$ 38,592,198	\$ 22,500	\$ 62,221,837
Fixed Capital Outlay	\$ 77,941,856	\$ 2,770,487	\$ -	\$ -	\$ 605,231,800	\$ 299,931,733	\$ 985,875,876
Interagency Expenditures (Cooperative Funding)	\$ 3,413,369	\$ 519,000	\$ -	\$ -	\$ 9,419,000	\$ 95,512	\$ 13,446,881
Debt	\$ 27,058,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,058,950
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
TOTAL	\$ 492,797,709	\$ 94,321,140	\$ -	\$ 73,630	\$ 755,714,955	\$ 317,866,651	\$ 1,660,774,085

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1,523	\$ 128,644,097	\$ 199,896,360	\$ -	\$ 199,896,360
Other Personal Services	1	\$ 175,662	\$ 175,662	\$ -	\$ 175,662
Contracted Services	-	\$ -	\$ 76,775,848	\$ 48,671,486	\$ 125,447,334
Operating Expenses			\$ 129,392,962	\$ 58,277,701	\$ 187,670,663
Operating Capital Outlay			\$ 21,244,639	\$ 40,977,198	\$ 62,221,837
Fixed Capital Outlay			\$ 639,329,658	\$ 346,546,218	\$ 985,875,876
Interagency Expenditures (Cooperative Funding)			\$ 4,290,881	\$ 9,156,000	\$ 13,446,881
Debt			\$ 27,058,950	\$ -	\$ 27,058,950
Reserves - Emergency Response			\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL			\$ 1,098,164,960	\$ 562,609,125	\$ 1,660,774,085

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Current/Amended to Tentative 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	1475	1511	1547	1523	1523	-	0.0%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	3	3	3	3	1	(2)	-66.67%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	1478	1514	1550	1526	1524	(2)	-0.13%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District REDUCTIONS - NEW ISSUES SUMMARY TENTATIVE BUDGET - Fiscal Year 2026-27

	1.0 Water Resources Planning and Monitoring	2.0 Land Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
Reductions							
Salaries and Benefits	-	(598,151)	-	-	(14,487)	(192,194)	(804,832)
Other Personal Services	-	-	-	(87,466)	-	-	(87,466)
Contracted Services	(4,905,587)	(3,288,339)	(4,935,429)	(33,000)	(27,000)	(1,531,180)	(14,720,535)
Operating Expenses	(532,154)	(34,292,047)	(6,705,170)	(266,412)	(10,000)	(89,753)	(41,895,536)
Operating Capital Outlay	(25,000)	(58,756,169)	(8,820,051)	-	-	-	(67,601,220)
Fixed Capital Outlay	-	(184,020,748)	(58,888,350)	-	-	-	(242,909,098)
Interagency Expenditures (Cooperative Funding)	(920,391)	(18,809,924)	(351,456)	-	-	-	(20,081,771)
Debt	-	(3,185,675)	-	-	-	-	(3,185,675)
Reserves	-	-	-	-	-	-	-
	(6,383,132)	(302,951,053)	(79,700,456)	(386,878)	(51,487)	(1,813,127)	(391,286,133)
New Issues							
Salaries and Benefits	2,344,247	1,554,769	4,647,198	453,445	74,368	318,112	9,392,139
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	99,575	41,052,914	12,059,441	-	-	-	53,211,930
Operating Expenses	958,335	58,319	16,620,622	590,819	-	3,985,923	22,214,018
Operating Capital Outlay	-	38,637,198	16,828,857	-	-	-	55,466,055
Fixed Capital Outlay	-	544,939,318	24,530,819	-	-	-	569,470,137
Interagency Expenditures (Cooperative Funding)	-	206,962	-	-	-	-	206,962
Debt	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-
	3,402,157	626,449,480	74,686,937	1,044,264	74,368	4,304,035	709,961,241
NET CHANGE							
Salaries and Benefits	2,344,247	956,618	4,647,198	453,445	59,881	125,918	8,587,307
Other Personal Services	-	-	-	(87,466)	-	-	(87,466)
Contracted Services	(4,806,012)	37,764,575	7,124,012	(33,000)	(27,000)	(1,531,180)	38,491,395
Operating Expenses	426,181	(34,233,728)	9,915,452	324,407	(10,000)	3,896,170	(19,681,518)
Operating Capital Outlay	(25,000)	(20,118,971)	8,008,806	-	-	-	(12,135,165)
Fixed Capital Outlay	-	360,918,570	(34,357,531)	-	-	-	326,561,039
Interagency Expenditures (Cooperative Funding)	(920,391)	(18,602,962)	(351,456)	-	-	-	(19,874,809)
Debt	-	(3,185,675)	-	-	-	-	(3,185,675)
Reserves	-	-	-	-	-	-	-
	(2,980,975)	323,498,427	(5,013,519)	657,386	22,881	2,490,908	318,675,108

IV. PROGRAM ALLOCATIONS

Program 1.0 Water Resources Planning and Monitoring

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

District Description

This program encompasses a broad scope of activities including water supply planning, minimum flows and levels and other water resources planning. This includes the stormwater projects, cooperative funding, water supply plan development, hydrogeologic data collection, Caloosahatchee peer review, nutrient budget analysis for the St. Lucie watershed, research and monitoring and support of St. Lucie and Caloosahatchee Rivers watershed protection plan implementation, Florida Bay trend assessments and modeling, and Indian River Lagoon National Estuary Program. The program also supports research, data collection and analysis and monitoring for ongoing C&SF project, water quality monitoring, flood protection level of service modeling and analysis, Stormwater Treatment Area (STA) operations and monitoring, Everglades Research and evaluation.

Continuing efforts include implementing and updating the plans described above as required, monitoring inflow and nutrient loading to Lake Okeechobee and the Northern Estuaries and evaluating progress towards meeting the new phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement.

Working proactively on the “front end” of the planning and evaluation processes, collaboratively addressing water resource issues, and building successful alliances continues to be an important policy direction. Since the adoption of the Community Planning Act the number of requests for technical assistance has increased.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 24,804,574	\$ 26,962,206	\$ 29,893,059	\$ 28,544,374	\$ 30,888,621	\$ 2,344,247	8.2%
Other Personal Services	\$ 88,863	\$ 136,570	\$ 81,038	\$ 175,662	\$ 175,662	\$ -	0.0%
Contracted Services	\$ 2,220,913	\$ 2,406,116	\$ 3,865,184	\$ 11,992,459	\$ 7,186,447	\$ (4,806,012)	-40.1%
Operating Expenses	\$ 4,607,098	\$ 6,331,989	\$ 5,306,300	\$ 16,809,336	\$ 17,235,517	\$ 426,181	2.5%
Operating Capital Outlay	\$ 571,273	\$ 880,799	\$ 905,055	\$ 178,500	\$ 153,500	\$ (25,000)	-14.0%
Fixed Capital Outlay	\$ 52,975	\$ 257,223	\$ 121,881	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 7,736,842	\$ 3,898,319	\$ 6,225,288	\$ 2,732,886	\$ 1,812,495	\$ (920,391)	-33.7%
Debt	\$ 10,740	\$ 21,552	\$ 21,768	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 40,093,277	\$ 40,894,774	\$ 46,419,573	\$ 60,433,217	\$ 57,452,242	\$ (2,980,975)	-4.9%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 30,888,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,888,621
Other Personal Services	\$ 175,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,662
Contracted Services	\$ 2,094,893	\$ 350,000	\$ -	\$ 50,000	\$ 4,691,554	\$ -	\$ 7,186,447
Operating Expenses	\$ 16,503,248	\$ 535,573	\$ -	\$ -	\$ 196,696	\$ -	\$ 17,235,517
Operating Capital Outlay	\$ 153,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,500
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 1,593,495	\$ -	\$ -	\$ -	\$ 219,000	\$ -	\$ 1,812,495
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 51,409,419	\$ 885,573	\$ -	\$ 50,000	\$ 5,107,250	\$ -	\$ 57,452,242

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	237	\$ 20,856,887	\$ 30,888,621	\$ -	\$ 30,888,621
Other Personal Services	1	\$ 175,662	\$ 175,662	\$ -	\$ 175,662
Contracted Services	-	\$ -	\$ 1,920,913	\$ 5,265,534	\$ 7,186,447
Operating Expenses			\$ 4,964,130	\$ 12,271,387	\$ 17,235,517
Operating Capital Outlay			\$ 153,500	\$ -	\$ 153,500
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 1,656,495	\$ 156,000	\$ 1,812,495
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 39,759,321	\$ 17,692,921	\$ 57,452,242

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Current/Amended to Tentative 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	223	222	231	229	237	8	3.49%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	1	1	1	1	1	-	0.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	224	223	232	230	238	8	3.48%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District

REDUCTIONS - NEW ISSUES

1 - Water Resources Planning and Monitoring

Fiscal Year 2026-27

Tentative Budget - August 1, 2026

Fiscal Year 2025-26 Budget (Adopted)			229	60,433,217	
Issue	Description	Reductions	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				-	-
			-		
Other Personal Services				-	-
			-		
Contracted Services				-	(4,905,587)
1	Decrease in LTP STA O&M - Monitoring & Assessment		(50,250)		The decrease in Flow Rating at STA structures is due to realignment of funds supporting the aging critical flood control infrastructure program.
2	Decrease in Everglades Construction Project - Analysis & Interpretation		(61,000)		The decrease in analysis and interpretation of soil sampling is due to realignment of funds supporting the aging critical flood control infrastructure program.
3	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology		(35,000)		The decrease in GEMM project management and planning is due to realignment of funds supporting the aging critical flood control infrastructure program.
4	Decrease in Everglades Research & Evaluation - Multi-Disciplinary Research		(24,000)		The decrease in Active Marsh improvement research is due to realignment of funds supporting the aging critical flood control infrastructure program.
5	Decrease in Everglades Research & Evaluation - Scientific Project Support		(4,500)		The decrease in vegetation response as part of project support is due to realignment of funds supporting the aging critical flood control infrastructure program.
6	Decrease in C&SF Monitoring & Assessment		(92,000)		The decrease in data acquisition, QA/QC of data and streamgauging is due to realignment of funds supporting the aging critical flood control infrastructure program.
7	Decrease in Central Florida Coordination		(50,000)		The decrease in Central Florida Water Initiative as part of project support is due to realignment of funds supporting the aging critical flood control infrastructure program.
8	Decrease in Hydrogeologic Data Gathering		(120,000)		The decrease in saltwater intrusion monitoring is due to realignment of funds supporting the aging critical flood control infrastructure program.
9	Decrease in Sub Regional Water Supply		(50,000)		The decrease in Ground Water Model Peer Review is due to realignment of funds supporting the aging critical flood control infrastructure program.
10	Decrease in Lake Okeechobee In-Lake Assessment		(54,507)		The decrease in Lake Okeechobee lab contracts services is due to realignment of funds supporting the aging critical flood control infrastructure program.
11	Decrease in SLRW Upstream Monitoring		(25,039)		The decrease in St Lucie Basin monitoring contracts is due to realignment of funds supporting the aging critical flood control infrastructure program.
12	Decrease in Lake Worth Lagoon Local Initiatives		(17,500)		The decrease in C-51 Sediment Trap Survey is due to realignment of funds supporting the aging critical flood control infrastructure program.
13	Decrease in Florida Bay and Florida Keys Applied Research & Model Development		(3,000)		The decrease in Florida Bay equipment maintenance is due to realignment of funds supporting the aging critical flood control infrastructure program.
14	Decrease in Big Cypress Basin		(1,400,000)		The decrease in Corkscrew Watershed Initiative is due to realignment of funds supporting the aging critical flood control infrastructure program.
15	Decrease in Caloosahatchee River & Estuary - Estuary Protection Plan		(2,000,000)		The decrease is due to a reduction in planned grant applications for NEEPP innovative technologies, research, and monitoring.
16	Decrease in Caloosahatchee River & Estuary - CRW Upstream Monitoring		(60,182)		The decrease in Caloosahatchee Basin monitoring is due to realignment of funds supporting the aging critical flood control infrastructure program.
17	Decrease in Regional Modeling - Centralized Modeling Process Improvement		(355,609)		The decrease in hydrology and hydraulics data analysis and technical support is due to realignment of funds supporting the aging critical flood control infrastructure program.
18	Decrease in Regional Modeling - Model Maintenance/Enhance		(500,000)		The decrease in Water Resources System Modeling (RSM) is due to realignment of funds supporting the aging critical flood control infrastructure program.
19	Decrease in Regional Water Quality Monitoring - Water Quality Monitoring-Mission Driven		(3,000)		The decrease in contingent worker support is due to realignment of funds supporting the aging critical flood control infrastructure program.
Operating Expenses				-	(532,154)
20	Decrease in LTP STA O&M - Monitoring & Assessment		(2,500)		The decrease in equipment maintenance is due to realignment of funds supporting the aging critical flood control infrastructure program.
21	Decrease in Everglades Construction Project - Analysis & Interpretation		(823)		The decrease in District uniforms is due to realignment of funds supporting the aging critical flood control infrastructure program.

IV. PROGRAM ALLOCATIONS

		Reductions		Workforce	Category Subtotal	Issue Narrative
Issue	Description	Issue Amount				
22	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology	(49,000)				The decrease in GEMM supplies is due to realignment of funds supporting the aging critical flood control infrastructure program.
23	Decrease in Everglades Research & Evaluation - Multi-Disciplinary Research	(15,500)				The decrease in Marsh fuel and field supplies is due to realignment of funds supporting the aging critical flood control infrastructure program.
24	Decrease in Everglades Research & Evaluation - Scientific Project Support	(233,811)				The decrease in Everglades monitoring services is due to realignment of funds supporting the aging critical flood control infrastructure program.
25	Decrease in Everglades Program Support	(14,707)				The decrease in travel, training and conferences is due to realignment of funds supporting the aging critical flood control infrastructure program.
26	Decrease in Florida Bay and Florida Keys Applied Research & Model Development	(39,153)				The decrease in sediment dynamics supplies is due to realignment of funds supporting the aging critical flood control infrastructure program.
27	Decrease in Naples Bay-Activity	(4,310)				The decrease in travel, training and conferences is due to realignment of funds supporting the aging critical flood control infrastructure program.
28	Decrease in Regional Water Quality Monitoring - Field Operations Internal	(20,000)				The decrease in monitoring equipment replacement is due to realignment of funds supporting the aging critical flood control infrastructure program.
29	Decrease in Regional Water Quality Monitoring - Analytical Services Internal	(151,000)				The decrease in lab field sampling filters and equipment maintenance contract is due to realignment of funds supporting the aging critical flood control infrastructure program.
30	Decrease in Modeling & Scientific Support - Program Support	(1,350)				The decrease in printing and publication services is due to realignment of funds supporting the aging critical flood control infrastructure program.
Operating Capital Outlay				-	(25,000)	
31	Decrease in Regional Water Quality Monitoring - Analytical Services Internal	(25,000)				The decrease in lab equipment replacement is due to realignment of funds supporting the aging critical flood control infrastructure program.
Fixed Capital Outlay				-	-	
				-	-	
Interagency Expenditures (Cooperative Funding)				-	(920,391)	
32	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology	(30,000)				The decrease in GEMM Direct Flow monitoring is due to realignment of funds supporting the aging critical flood control infrastructure program.
33	Decrease in C&SF Monitoring & Assessment	(470,000)				The decrease in USGS ground water monitoring is due to realignment of funds supporting the aging critical flood control infrastructure program.
34	Decrease in Lake Okeechobee In-Lake Assessment	(9,000)				The decrease in lab analysis contract is due to realignment of funds supporting the aging critical flood control infrastructure program.
35	Decrease in Florida Bay and Florida Keys Applied Research & Model Development	(186,530)				The decrease in GEMM and Florida Bay monitoring is due to realignment of funds supporting the aging critical flood control infrastructure program.
36	Decrease in Regional Water Quality Monitoring - Field Operations External	(184,861)				The decrease in Marine Network support, fish collection and other monitoring contract is due to realignment of funds supporting the aging critical flood control infrastructure program.
37	Decrease in Regional Water Quality Monitoring - Analytical Services External	(40,000)				The decrease in lab analysis contract is due to realignment of funds supporting the aging critical flood control infrastructure program.
Debt				-	-	
				-	-	
Reserves - Emergency Response				-	-	
				-	-	
TOTAL REDUCTIONS				-	(6,383,132)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 1 - Water Resources Planning and Monitoring
 Fiscal Year 2026-27
 Tentative Budget - August 1, 2026

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			8	2,344,247	
1	Increase Total Salary and Wages	1,015,094			The increase is due to the addition of eight FTE's to the program from completed projects in 2.0, and the allocation of staff.
2	Increase in Total Fringe Benefits	1,329,153			The increase is due to FRS rate increases, FICA increases, health insurance claim and fee increases in addition to the benefits associated with the additional eight FTE reallocation.
Other Personal Services			-	-	
			-	-	
Contracted Services			-	99,575	
3	Increase in Lake Okeechobee Upstream Monitoring	99,575			The increase is for Lake Okeechobee Upstream monitoring services.
Operating Expenses			-	958,335	
4	Increase in Water Supply Program Support	874,754			The increase is in health insurance and actuarial services.
5	Increase in Lake Okeechobee In-Lake Assessment	54,106			The increase is for field supplies for Lake Okeechobee In-Lake Assessment Monitoring.
6	Increase in Lake Okeechobee Upstream Monitoring	14,922			The increase is for lab parts and supplies for Lake Okeechobee Upstream Monitoring.
7	Increase in SLRW Upstream Monitoring	7,512			The increase is for lab parts and supplies for SLRW Upstream Monitoring.
8	Increase in Caloosahatchee River & Estuary - CRW Upstream Monitoring	1,519			The increase is for lab parts and supplies for CRW Upstream Monitoring.
9	Increase in Regional Water Quality Monitoring - Water Quality Monitoring-Mission Driven	5,045			The increase is for lab parts and supplies for Water Quality Monitoring.
10	Increase in Regional Water Quality Monitoring - Analytical Services External	477			The increase is for lab parts and supplies for Regional Water Quality Monitoring.
Operating Capital Outlay			-	-	
			-	-	
Fixed Capital Outlay			-	-	
			-	-	
Interagency Expenditures (Cooperative Funding)			-	-	
			-	-	
Debt			-	-	
			-	-	
Reserves - Emergency Response			-	-	
			-	-	
TOTAL NEW ISSUES			8	3,402,157	
1 - Water Resources Planning and Monitoring					
Total Workforce and Adopted Budget for FY2026-27			237	57,452,242	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Expenditure increases in Salaries and Benefits from Fiscal Year 2022-23 through Fiscal Year 2024-25 reflect the impact of cost-of-living adjustments and increases in the District's contribution to the Florida Retirement System (FRS) and the employer's share of FICA taxes. The decrease in the Fiscal Year 2025-26 Adopted Budget is due to a decrease in two FTEs partially offset by the increases described above.

Expenditure fluctuation in Other Personal Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the actual allocation of time spent on review, validation, and processing of hydraulic, hydrologic, and meteorological data in support of C&SF system operations. Budget increases in this expense category for Fiscal Year 2025-26 are due to increased rates for contracted support services resulting from a Request for Proposals in Fiscal Year 2023-24.

Expenditure increases in Contracted Services between Fiscal Year 2022-23, and Fiscal Year 2024-25 reflect increases in Fiscal Year 2023-24 for the Corkscrew Watershed Initiative and Lake Worth Lagoon water quality study. The budget increase in this category for Fiscal Year 2025-26 is due to an increase in planned grant applications for NEEPP innovative technologies, research, and monitoring.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2022-23, and Fiscal Year 2024-25 are due to increased cost allocation of software license costs to this program, increased travel, and Supervisory Control and Data Acquisition (SCADA) materials in support of the 2025 Central Florida Water Initiative Regional Water Supply Updates. Budget increases in this category for Fiscal Year 2025-26 reflect increases in medical claims payable and administrative fees based on claims history and actuarial projections, as well as increases in parts and supplies for laboratory operations.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2022-23, and Fiscal Year 2024-25 are due to purchases of water quality monitoring equipment in support of field operations and Caloosahatchee Minimum Flows and Levels (MFLs). Budget decreases in Fiscal Year 2025-26 for this category reflect the reduced need due to prior year acquisitions.

Expenditure fluctuations in Fixed Capital Outlay Fiscal Year 2022-23 and Fiscal Year 2024-25 are due the completion of Central Florida Water Initiative exploratory coring and monitoring wells construction and instrumentation, as well as one-time equipment purchases for water quality data collection and monitoring in support of Caloosahatchee MFLs.

Expenditure fluctuations in Interagency Expenditures (Cooperative Funding) from Fiscal Year 2022-23 to Fiscal Year 2025-26 are due to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, progress of projects funded with one-time state grant for Indian River Lagoon, final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration, and the completion of a contract with the University of Florida to provide updated population estimates and projections for the CFWI Planning Area to support the 2025 Water Supply Plan update. The increase in Fiscal Year 2024-25 is primarily due to one-time state funding for the Lake Okeechobee Study and increased costs for hydrogeologic data monitoring. Budget decreases in this expense category for Fiscal Year 2025-26 reflect the completion of the Lake Okeechobee Study in the prior fiscal year, as well as decreases for hydrogeologic data gathering due to cost-savings realized by changing service providers.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$57.5 million, a 4.9 percent (\$3.0 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$60.4 million. The decrease in Contracted Services of 40.1 percent (\$4.8 million) is primarily due to the decrease in Big Cypress Basin for the Corkscrew Watershed Initiative (\$1.4 million) as it will be completed in Fiscal Year 2025-26 and a reduction in planned grant applications for NEEPP innovative technologies, research, and monitoring (\$2.0 million), and decreases for Regional Model efforts (\$855,609) and other monitoring activities (\$550,403) due to the realignment of resources to support the aging critical flood control infrastructure. The increase in Operating Expenses of 2.5 percent (\$426,181) is due to increases in medical claims and administrative fees netted against a reduction in fund balance for Everglades monitoring. The decrease in Interagency Expenditures (Cooperative Funding) of 33.7 percent (\$920,391) is due to reduction in water quality and ground water monitoring, based on funding availability. Salaries and Benefits increased 8.2 percent (\$2.3 million), reflecting addition of eight FTEs to the Program from completed projects in Program 2.0 and allocation of staff, as well as increases in FRS rates, the employer share of FICA taxes, and health insurance.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$30.9 million) (237 FTEs)
- Other Personal Services (\$175,662) (1 OPS)
- Contracted Services:
 - Caloosahatchee River & Estuary Water Quality grants (\$1.3 million)
 - S-333 Monitoring Grant (\$2.2 million)
 - Everglades Research & Evaluation (\$699,847)
 - Lake Okeechobee Upstream Monitoring (\$696,923)
 - Hydrogeologic Data Gathering and Sub Regional Water Supply (\$354,937)
 - C&SF Monitoring Assessment (\$288,605)
 - Lake Okeechobee In-Lake Assessment (\$290,162)
 - St. Lucie River Upstream Monitoring (\$255,192)
 - Modeling & Scientific IT Support (\$251,458)
 - Coastal Watersheds (\$150,000)
- Operating Expenses:
 - Water Supply Program Support (\$11.5 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - Everglades Program Support (\$1.9 million), which includes Everglades property appraiser and tax collector fees (\$1.0 million). Expenses for the Everglades Forever Act property appraiser and tax collector fees are captured here to properly tie the cost of collecting tax to the associated fund and activities.
 - Modeling & Scientific Support – IT Support (\$1.6 million)
 - Regional Water Quality Monitoring (\$1.2 million)

IV. PROGRAM ALLOCATIONS

- Everglades Research & Evaluation (\$377,286)
- Everglades Construction Project Monitoring (\$158,511)
- Hydrologic Data Gathering (\$114,345)
- Lake Okeechobee In-Lake Assessment (\$151,513)
- Interagency Expenditures (Cooperative Funding):
 - C&SF Project Monitoring and Assessment (\$249,293), which includes USGS Ground Water and Surface Water Core Network Monitoring.
 - Florida Bay and Coastal Wetlands Applied Research & Model Development (\$352,517)
 - Hydrogeologic Data Gathering (\$492,677)
 - Regional Water Quality Monitoring (\$219,665)
 - Lake Okeechobee In-Lake Assessment (\$156,000)
 - Everglades Research and Evaluation (\$90,000)

Items funded with fund balance include: Tax Collector/Property Appraiser Fees (\$422,000), Active Marsh Improvement Project for mitigation (\$350,000) and Everglades Monitoring Services (\$113,573).

IV. PROGRAM ALLOCATIONS

1.1 District Water Management Planning - Local and regional water management and water supply planning, minimum flows and levels, and other long-term water resource planning efforts. The District Water Management Plans, developed pursuant to section 373.036, F.S., are the District-wide planning documents which encompass other levels of water management planning.

District Description

Five planning areas, which together encompass the entire District, address the unique resources and needs of each region. Regional water supply plans have been prepared and approved by the Governing Board for these areas. The water supply plans forecast water demand over a 20-year planning horizon and identify programs and projects to ensure that adequate and sustainable water supplies are available to meet existing and future water supply needs while protecting the environment and water resources. Water supply plans are required to identify specific water resource and water supply development projects to meet future demands.

The plans identify a series of water source options for each of the planning areas. The options are as prescribed by Section 373.709, F.S., Regional Water Supply Planning, and incorporate traditional and alternative water supply projects, including water conservation, to meet existing and future reasonable-beneficial uses while sustaining water resources and related natural systems of each planning area. The District is implementing its updated regional water supply plans, which are updated every five years, over a 20-year planning horizon. The Upper East Coast Plan was updated in Fiscal Year 2021-22. The Lower West Coast Plan was updated in Fiscal Year 2022-23. The Lower East Coast Plan was updated in Fiscal Year 2023-24 and the Lower Kissimmee Basin Plan in Fiscal Year 2024-25. The District's Upper Kissimmee Basin is included in the Central Florida Water Initiative (CFWI) planning area. CFWI is a collaborative effort between three water management districts with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of Central Florida where the three districts' boundaries meet. In November 2020, the Governing Boards of the three districts approved the 2020 CFWI Regional Water Supply Plan (RWSP). Development of the 2025 update for the CFWI RWSP began in Fiscal Year 2021-22 and is scheduled for completion in Fiscal Year 2025-26.

Local governments are required to adopt water supply facilities work plans and incorporate them into their comprehensive plans within 18 months of the respective regional water supply plan update being approved by the Governing Board. The water supply facilities work plans are then reviewed for their consistency with the water supply plans. All proposed comprehensive plan amendments are reviewed to ensure that there is sufficient water to accommodate the proposed amendment as well as all the local government's other demands.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.1 District Water Management Planning

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 3,205,428	\$ 3,645,857	\$ 3,472,863	\$ 4,113,612	\$ 4,003,415	\$ (110,197)	-2.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 202,364	\$ 291,751	\$ 950,452	\$ 5,004,100	\$ 1,486,600	\$ (3,517,500)	-70.3%
Operating Expenses	\$ 161,512	\$ 67,735	\$ 25,649	\$ 10,610,281	\$ 11,480,725	\$ 870,444	8.2%
Operating Capital Outlay	\$ 27,966	\$ -	\$ 74,086	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 9,456	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 5,246,602	\$ 907,599	\$ 843,064	\$ 143,274	\$ 143,274	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 8,853,327	\$ 4,912,942	\$ 5,366,114	\$ 19,871,267	\$ 17,114,014	\$ (2,757,253)	-13.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 15,801,014	\$ -	\$ -	\$ -	\$ 1,313,000	\$ -	\$ 17,114,014

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,003,415	\$ -	\$ 4,003,415
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 236,600	\$ 1,250,000	\$ 1,486,600
Operating Expenses	\$ 17,607	\$ 11,463,118	\$ 11,480,725
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 143,274	\$ -	\$ 143,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,400,896	\$ 12,713,118	\$ 17,114,014

Changes and Trends

Expenditures fluctuated in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25, as well as budget increases in Fiscal Year 2025-26 reflect the net impact of employee attrition and implementation of cost-of-living adjustments, which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure increases in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the increased efforts for Corkscrew Watershed Initiative and Lake Worth Lagoon water quality study in Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect a one-time federal grant for Oyster Monitoring in the Caloosahatchee Watershed and increases for technical support for Central Florida Water Initiative and ground water model peer reviews in support of subregional water supply planning. The budget increase in Fiscal Year 2025-26 is due to an increase in planned grant applications for NEEPP innovative technologies, research, and monitoring.

Expenditure decreases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the progress and completion of a surface and groundwater monitoring contract with Collier County, travel and SCADA materials in support of the 2025 CFWI Regional Water Supply Updates, for which activities started in Fiscal Year 2021-22. Budget increases in this category for Fiscal Year 2025-26 reflect increases in medical claims payable and administrative fees based on claims history and actuarial projections.

The decrease of Operating Capital Outlay and Fixed Capital Outlay in Fiscal Year 2023-24 is due to the completion of Central Florida Water Initiative exploratory coring and monitoring wells construction and instrumentation, as well as one-time equipment purchases for water quality

IV. PROGRAM ALLOCATIONS

data collection and monitoring in support of Caloosahatchee MFLs. The increase in Operating Capital Outlay in Fiscal Year 2024-25 is due to computer hardware for Water Supply efforts and equipment for Caloosahatchee River Estuary MFL Project. Acquisition of capital assets fluctuates based on equipment replacement schedule and funding availability.

Expenditure decreases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due primarily to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, as well as the progress of projects funded with one-time state grant for Indian River Lagoon, final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration, and one-time contract with University of Florida to provide updated population estimates and projections for the CFWI Planning Area to support the 2025 Water Supply Plan update. The budget decrease in this expense category for Fiscal Year 2025-26 reflects reduction of one-time funding for Big Cypress Basin water quality projects.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$17.1 million, a 13.9 percent (\$2.8 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$19.9 million. The increase in Operating Expenses of 8.2 percent (\$870,444) is due to increase in medical claims and administrative fees. The decrease in Contracted Services of 70.3 percent (\$3.5 million) is due to the reduction of Corkscrew Watershed Initiatives and Water Quality state grants. Salaries and Benefits decreased 2.7 percent (\$110,197), reflecting reallocation of FTE time netted against increases in FRS rates, the employer share of FICA taxes, and health insurance.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.0 million)
- Contracted Services:
 - Caloosahatchee River & Estuary Water Quality Grants (\$1.3 million)
 - Ground Water Model Peer Review (\$39,000)
 - Caloosahatchee Minimum Flows and Levels monitoring (\$185,000)
- Operating Expense:
 - Water Supply Program Support (\$11.5 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
- Interagency Expenditures (Cooperative Funding):
 - Big Cypress Basin and Estuary Protection Plan USGS Monitoring (\$80,274)
 - Indian River Lagoon Initiatives (\$63,000)

IV. PROGRAM ALLOCATIONS

1.1.1 Water Supply Planning - Long-term planning to assess and quantify existing and reasonably anticipated water supply needs and sources, and to maximize the beneficial use of those sources, for humans and natural systems. This includes water supply assessments developed pursuant to section 373.036, Florida Statutes, and regional water supply plans developed pursuant to section 373.0361, Florida Statutes.

District Description

Long-term planning to assess and quantify existing and reasonably anticipated water supply needs and sources, and to maximize the beneficial use of those sources, for humans and natural systems. This includes water supply assessments developed pursuant to Section 373.036, F.S., and regional water supply plans developed pursuant to Section 373.0361, F.S. Five planning areas, which together encompass the entire District, address the unique resources and needs of each region. Regional water supply plans have been prepared and approved by the Governing Board for these areas. The water supply plans forecast water demands over a 20-year planning horizon and identify recommended sources and projects to satisfy those demands. Implementation of recommendations is essential to ensure that enough water will be available when needed.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.1.1 Water Supply Planning

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 2,483,202	\$ 2,827,825	\$ 2,614,745	\$ 2,855,809	\$ 2,959,047	\$ 103,238	3.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 170,381	\$ 39,531	\$ 76,451	\$ 139,000	\$ 39,000	\$ (100,000)	-71.9%
Operating Expenses	\$ 410	\$ 2,880	\$ 2,325	\$ 10,589,301	\$ 11,464,055	\$ 874,754	8.3%
Operating Capital Outlay	\$ -	\$ -	\$ 49,966	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 9,456	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,663,449	\$ 2,870,237	\$ 2,743,487	\$ 13,584,110	\$ 14,462,102	\$ 877,992	6.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 14,462,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,462,102

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,959,047	\$ -	\$ 2,959,047
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 39,000	\$ -	\$ 39,000
Operating Expenses	\$ 937	\$ 11,463,118	\$ 11,464,055
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,998,984	\$ 11,463,118	\$ 14,462,102

IV. PROGRAM ALLOCATIONS

Changes and Trends

The continued implementation of the CFWI monitoring well project has resulted in fluctuations within the Fixed Capital Outlay, Contracted Services, Operating Expenses, and Salaries and Benefits categories over the five-year period. This is because access agreements with public and private entities are required to be in place prior to well installation, and the timeliness of securing such agreements is highly variable. In addition, the number of wells installed will vary from year to year.

Expenditure fluctuations in Contracted Services between Fiscal Year 2022-23, and Fiscal Year 2024-25 reflect the completion of the 2023 Water Supply Cost Estimation Study, in support of regional water supply plans. The increase in Fiscal Year 2024-25 is for the Central Florida Water Initiative. The increase in Fiscal Year 2024-25 is for the Central Florida Water The increase in budget for Fiscal Year 2025-26 is for services in support of CFWI and ground water model peer reviews of subregional water supply planning.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to travel and SCADA materials in support of the 2025 CFWI Regional Water Supply Updates, for which activities started in Fiscal Year 2021-22. Budget increases in this category for Fiscal Year 2025-26 reflect increases in medical claims payable and administrative fees based on claims history and actuarial projections.

The decrease in Fixed Capital Outlay since Fiscal Year 2023-24 is due to the substantial completion of Central Florida Water Initiative exploratory coring and monitoring wells construction and instrumentation. The increase in Fiscal Year 2024-25 for Operating Capital Outlay is for computer hardware for water supply efforts.

The Salaries and Benefits budget fluctuates between Fiscal Year 2022-23 and Fiscal Year 2024-25 due to the net impact of attrition and new staff charging time to this sub-activity. The increase in Fiscal Year 2025-26 reflects the net impact of the actual distribution of cost-of-living adjustments as well as annual increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$14.5 million, a 6.5 percent (\$877,992) increase from the Fiscal Year 2025-26 Adopted Budget of \$13.6 million. Salaries and Benefits increased 3.6 percent (\$103,238), reflecting additional FTE time, as well as increases in FRS rates, the employer share of FICA taxes, and health insurance. Contracted Services decreased 71.9 percent (\$100,000) due to reduction in ground water peer review and CFWI support. Operating Expenses increased by 8.3 percent (\$874,754) due to increases in health insurance claims and administrative fees based on claims history and actuarial projections.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$3.0 million)
- Contracted Services:
 - Ground water model peer review (\$39,000)
- Operating Expenses:
 - Water Supply Program Support (\$11.5 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability).

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

1.1.2 Minimum Flows and Minimum Water Levels - *The establishment of minimum surface and ground water levels and surface water flow conditions required to protect water resources from significant harm, as determined by the District Governing Board.*

District Description

The establishment of minimum flows and minimum water levels (MFLs) for lakes, rivers, wetlands, estuaries, and aquifers are required to protect water resources from significant harm, as determined by the District Governing Board. MFLs identify the point at which further withdrawals will cause significant harm to the state's surface water and ground water resources. MFL criteria are adopted pursuant to Section 373.042, F.S. For waterbodies that do not currently meet the MFL criteria, each water management district must develop a recovery strategy that outlines a plan to meet MFL criteria. A prevention strategy must be developed if it is expected that an MFL will not be met within the next 20-year planning horizon (Subsection 373.0421(2), F.S.).

To date, nine MFLs have been adopted within District boundaries, which includes 40 different MFL compliance monitoring sites. In 2001, MFLs were adopted for the Caloosahatchee River, Lake Okeechobee, Everglades (Water Conservation Areas 1, 2 and 3, Everglades National Park, and the Rotenberger and Holey Land Wildlife Management Areas), Biscayne Aquifer, and Lower West Coast Aquifers (Tamiami, Sandstone, and Mid-Hawthorn). In 2002, an MFL was adopted for the St. Lucie River and Estuary, and in 2003 an MFL was adopted for the Northwest Fork of the Loxahatchee River. In 2006, MFLs were adopted for Lake Istokpoga and Florida Bay. The District periodically reevaluates adopted MFL criteria to ensure continued protection of natural systems. In 2014, the District conducted a reevaluation of MFL criteria for Florida Bay. The results of the reevaluation indicated that the existing MFL criteria and prevention strategy are sufficient to protect the existing resources within Florida Bay. In 2019, District scientists completed a reevaluation of the Caloosahatchee River Estuary (CRE) MFL. A technical document was released detailing the response of multiple ecological indicators to low flow conditions during the dry season. The CRE MFL was subsequently revised and approved by the District's Governing Board in 2019.

In addition to MFLs, the District has established water reservations and restricted allocation areas by rule to protect water for the natural system. Water reservations serve to reserve water for the protection of fish and wildlife or public health and safety (Subsection 373.223(4), F.S.). Water reservations can be used to aid in a recovery or prevention strategy for an established MFL waterbody. Since 2006, the District has adopted six water reservations. The first two of these were adopted in 2009 for Picayune Strand and Fakahatchee Estuary. In 2010, a water reservation was adopted for the North Fork of the St. Lucie River. Three additional water reservations were adopted in support of Comprehensive Everglades Restoration Plan (CERP) projects. These include a water reservation for Nearshore Central Biscayne Bay, adopted in 2013, in support of the CERP Biscayne Bay Coastal Wetlands (Phase 1) Project, the Caloosahatchee River West Basin Storage Reservoir water reservation, adopted in 2014, to help promote a more balanced and healthy salinity regime for the Caloosahatchee River, and a prospective water reservation rule for the Everglades Agricultural Area (EAA) Reservoir was adopted in 2021 to protect fish and wildlife in the Central Everglades. Water reservations for the Kissimmee River and Chain of Lakes were developed in 2020 to provide water specifically for the protection of fish and wildlife in the Kissimmee River and its floodplain as well as the Chain of Lakes.

IV. PROGRAM ALLOCATIONS

Like water reservations, Restricted Allocation Areas (RAA) are another water resource protection tool that is implemented for geographic areas that limit water allocations from specific water resources. Additional allocations beyond the established limitation are restricted or prohibited because there is a lack of water available to meet the projected needs, to protect water for natural systems and future restoration projects or is part of an MFL Recovery or Prevention Strategy. Water sources with RAAs are not relied upon to be available to meet the projected needs of a region beyond the specified limitations. RAA criteria are based on Section 373.223(1), F.S., which specifies a three-prong test used for issuing consumptive use permits. RAAs adopted since 1981 for specific areas of the District are listed in Sub-Activity 3.2.1 of the Applicant's Handbook for Water Use Permit Applications, which is incorporated by reference into Chapter 40E-2, Florida Administrative Code. Adopted RAAs include the Lake Istokpoga/Indian Prairie Canal System; L-1, L-2 & L-3 Canal System; C-23, C-24 & C-25 Canal System; North Palm Beach/Loxahatchee River Watershed Waterbodies and Lower East Coast Everglades Waterbodies; Lake Okeechobee and Lake Okeechobee Service Area; and Floridan Wells in Martin and St. Lucie Counties.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.1.2 Minimum Flows and Levels

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 36,595	\$ 8,060	\$ 12,118	\$ 15,856	\$ 107,516	\$ 91,660	578.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 36,595	\$ 8,060	\$ 12,118	\$ 15,856	\$ 107,516	\$ 91,660	578.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 107,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,516

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 107,516	\$ -	\$ 107,516
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 107,516	\$ -	\$ 107,516

Changes and Trends

The decrease in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2023-24 is due to reduced staffing requirement for MFL water reservation rule development. Increases in this expense category between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the actual staff time recorded for the annual South Florida Environmental Report on Basin Management Assessment Plan and MFL compliance monitoring. The increase in Fiscal Year 2025-26 reflects the net impact of cost-of-living adjustments as well as annual increases in the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$107,516 which is a 578.1 percent increase from the Fiscal Year 2025-26 Adopted Budget of \$15,856. The increase is due to allocation of staff time to support this sub-activity and increases in employers share of FICA and contributions to FRS.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$107,516)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

1.1.3 Other Water Resource Planning - District water management planning efforts not otherwise categorized above, such as comprehensive planning, watershed assessments and plans, SWIM planning, and feasibility studies.

District Description

Other water resource planning includes a variety of efforts in the planning phase such as activities under the Northern Everglades Watershed Protection Plans, the South Miami-Dade Water Management Plan, the South Lee County Watershed Plan, and the Estero Bay Watershed management strategies. Planning efforts also include implementation of state appropriation supported flood mitigation, stormwater improvement, restoration, and water quality projects.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.1.3 Other Water Resource Planning

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 685,631	\$ 809,972	\$ 846,000	\$ 1,241,947	\$ 936,852	\$ (305,095)	-24.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 31,983	\$ 252,220	\$ 874,001	\$ 4,865,100	\$ 1,447,600	\$ (3,417,500)	-70.2%
Operating Expenses	\$ 161,102	\$ 64,855	\$ 23,324	\$ 20,980	\$ 16,670	\$ (4,310)	-20.5%
Operating Capital Outlay	\$ 27,966	\$ -	\$ 24,120	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 5,246,602	\$ 907,599	\$ 843,064	\$ 143,274	\$ 143,274	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,153,284	\$ 2,034,645	\$ 2,610,509	\$ 6,271,301	\$ 2,544,396	\$ (3,726,905)	-59.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 1,231,396	\$ -	\$ -	\$ -	\$ 1,313,000	\$ -	\$ 2,544,396

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 936,852	\$ -	\$ 936,852
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 197,600	\$ 1,250,000	\$ 1,447,600
Operating Expenses	\$ 16,670	\$ -	\$ 16,670
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 143,274	\$ -	\$ 143,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,294,396	\$ 1,250,000	\$ 2,544,396

Changes and Trends

Continuing efforts include implementing and updating the plans described above as required, monitoring inflow and nutrient loading to Lake Okeechobee and the Northern Estuaries and evaluating progress towards meeting the phosphorus criterion for the Everglades as well as levels and limits set by the Everglades Settlement Agreement.

Expenditure increases in Salaries and Benefits between Fiscal Year 2022-23, and Fiscal Year 2024-25 reflect increases due to cost-of-living adjustments, health insurance increase, and employer share of FICA and FRS contributions. The Increase in the FY2025-26 Current budget is due to increases in estuary protection efforts, local initiatives, and Big Cypress Basin activities as well as the benefit increases described above.

IV. PROGRAM ALLOCATIONS

Expenditure increases in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the increased efforts for Big Cypress Basin Corkscrew Watershed Initiative. The budget increase in Fiscal Year 2025-26 is due to an increase in planned grant applications for NEEPP innovative technologies, research, and monitoring.

Expenditure decreases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 show the progress and completion of surface and groundwater monitoring contracts with Collier County. The decrease in this expense category reflects a reduced funding level for Big Cypress Basin program support and Caloosahatchee MFLs lab supplies and non-capital water quality equipment.

Expenditures fluctuations in Operating Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25, and subsequent removal in future years, reflect one-time equipment purchases for water quality data collection and monitoring in support of Caloosahatchee MFLs. Acquisition of capital assets fluctuates based on equipment replacement schedule and funding availability.

Expenditure decreases in Interagency Expenditures (Cooperative Funding) from Fiscal Year 2022-23 and Fiscal Year 2024-25 are due primarily to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, as well as the progress of projects funded with one-time state grant for Indian River Lagoon, and final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration. The budget decrease in this expense category for Fiscal Year 2025-26 reflects a reduction in funding level for Big Cypress Basin USGS and water quality projects.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$2.5 million, a 59.4 percent (\$3.7 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$6.3 million. The decrease in Salaries and Benefits of 24.6 percent (\$305,095) is due to reallocation of staff time to areas such as Technical Support. The decrease in Contracted Services of 70.2 percent (\$3.4 million) is due to reduction of Big Cypress Basin Corkscrew Water initiatives and removal of one-time state grant for Water Quality Projects. The decrease in Operating Expenses of 20.5 percent (\$4,310) is due to reduction in business travel.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$936,852)
- Contracted Services:
 - Caloosahatchee River & Estuary Water Quality Grants (\$1.3 million)
 - Caloosahatchee Minimum Flows and Levels monitoring (\$185,000)
- Interagency Expenditures (Cooperative Funding):
 - Big Cypress Basin and Estuary Protection Plan USGS Monitoring (\$80,274)
 - Indian River Lagoon Initiatives (\$63,000)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

1.2 Research, Data Collection, Analysis and Monitoring - *Activities that support District water management planning, restoration, and preservation efforts, including water quality monitoring, data collection and evaluation, and research.*

District Description

Activities that support South Florida Water Management District (District) water management planning, restoration, and preservation efforts, including water quality monitoring, data collection and evaluation, and research. This agency work includes research, modeling, environmental monitoring, and assessment activities that support various regulatory-driven mandates/agreements and comply with federal and state-issued permits such as Everglades Settlement Agreement/Consent Decree, Clean Water Act, Comprehensive Everglades Restoration Plan, Everglades Forever Act, Restoration Strategies, Environmental Resource Permitting, and the Northern Everglades and Estuaries Protection Program (NEEPP).

Program-related activities include comprehensive monitoring and laboratory analysis; quality assurance/quality control; data management; hydrologic modeling; water quality and ecological modeling; remote sensing; operational monitoring for the Central and Southern Florida Project and Everglades stormwater treatment areas (STAs); Geographic Information Systems development; applied research (field and laboratory); Best Management Practices (BMP) technologies; pollutant load reduction goals development; and technical reporting and publication.

In 2012, the State of Florida and the U.S. Environmental Protection Agency reached consensus on new Restoration Strategies for further improving water quality in the Everglades. These strategies build upon the existing projects and further improve the quality of stormwater entering the Everglades. The strategies are anticipated to achieve compliance with the total phosphorus water quality standard established for the Everglades (www.sfwmd.gov/restorationstrategies). In September 2012, DEP issued the District Consent Orders associated with Everglades STA permits, which outline a suite of projects with deadlines for completion. The identified projects primarily consist of reservoirs referred to as flow equalization basins, STA expansions, and associated infrastructure and conveyance improvements. These projects have been completed and are operational. Pursuant to the DEP Consent Orders, the District implemented a Science Plan for the Everglades STAs, which was completed in December 2024. The Restoration Strategies Science Plan conducted 21 studies over 12 years and developed 20 management strategies to support achievement of the water quality-based effluent limit (WQBEL) for total phosphorus concentration in discharges from the Everglades STAs to the Everglades Protection Area. Two projects are currently underway to determine if these adaptive management strategies can improve phosphorus retention in these STAs.

The NEEPP mandates the coordination of agencies, which includes the District, DEP, and Florida Department of Agriculture and Consumer Services to develop and implement Watershed Protection Plans for Lake Okeechobee and the Caloosahatchee and St. Lucie River watersheds. The Lake Okeechobee Watershed Protection Plan was initially developed in 2004 and is updated annually in the South Florida Environmental Report (SFER) Chapter 8B. The St. Lucie and Caloosahatchee River Watershed Protection Plans were developed in 2009 and are updated annually in the SFER Chapters 8C and 8D respectively. The plans include nutrient source controls (e.g., BMPs) and several sub-regional and regional technologies, such as STAs and alternative treatment technologies, to improve the quality of water within the watersheds and of the water delivered downstream to Lake Okeechobee and the Northern Estuaries.

IV. PROGRAM ALLOCATIONS

Several measures are also included in the plans to improve water levels within Lake Okeechobee, and the quantity and timing of discharges from the Lake and its downstream estuaries to achieve more desirable salinity ranges. These measures include reservoirs, aquifer storage and recovery wells, and dispersed water management projects. In addition, the plans include respective Research and Water Quality Monitoring Programs for the Lake and Estuaries that include water quality and ecological monitoring and assessment, and related research studies.

The Central and Southern Florida (C&SF) monitoring and assessment is the performance of field measurements, data collection, and instrument maintenance used to monitor flow conditions in support of flood control operations and analysis. This is performed at all C&SF sites and structures.

Pursuant to Chapter 2005-36, Laws of Florida, and Subsection 373.036 (7), F.S., the District in cooperation with the DEP, publishes and submits the *South Florida Environmental Report* (SFER) to the Florida legislature, governor, and other key stakeholders on March 1 each year (<https://www.sfwmd.gov/science-data/scientific-publications-sfer>). This unified reporting details the restoration, management, and protection activities associated with the Kissimmee Basin, Northern Everglades (Lake Okeechobee, St. Lucie Estuary, and Caloosahatchee Rivers and Estuaries), and the Southern Everglades. Other agency reporting requirements, including annual plans and reports required of all Florida water management districts as well as those mandated in the federal and state-issued permits, are also incorporated to enhance reporting efficiency.

Continuing efforts include monitoring to determine progress toward meeting Lake Okeechobee phosphorus loading targets, the phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement. Other monitoring activities include Lake Okeechobee ecological monitoring; assessment of downstream effects of the STAs; assessment of the hydrologic needs of the Everglades (as mandated by the Everglades Forever Act); system-wide conditions monitoring under REstoration COordination & VERification (RECOVER); and monitoring support for CERP projects.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative - Current/Amended)	% of Change (Tentative - Current/Amended)
Salaries and Benefits	\$ 19,653,335	\$ 21,194,092	\$ 24,049,977	\$ 22,034,774	\$ 24,153,555	\$ 2,118,781	9.6%
Other Personal Services	\$ 88,863	\$ 136,570	\$ 81,038	\$ 175,662	\$ 175,662	\$ -	0.0%
Contracted Services	\$ 1,826,102	\$ 2,002,882	\$ 2,779,857	\$ 6,736,901	\$ 5,448,389	\$ (1,288,512)	-19.1%
Operating Expenses	\$ 3,554,566	\$ 5,243,039	\$ 3,441,503	\$ 4,555,493	\$ 4,111,230	\$ (444,263)	-9.8%
Operating Capital Outlay	\$ 512,498	\$ 880,799	\$ 830,969	\$ 178,500	\$ 153,500	\$ (25,000)	-14.0%
Fixed Capital Outlay	\$ 43,519	\$ 257,223	\$ 121,881	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 2,490,240	\$ 2,990,720	\$ 5,382,224	\$ 2,589,612	\$ 1,669,221	\$ (920,391)	-35.5%
Debt	\$ 10,740	\$ 21,552	\$ 21,768	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 28,179,862	\$ 32,726,877	\$ 36,709,217	\$ 36,270,942	\$ 35,711,557	\$ (559,385)	-1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 30,981,734	\$ 885,573	\$ -	\$ 50,000	\$ 3,794,250	\$ -	\$ 35,711,557

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 24,153,555	\$ -	\$ 24,153,555
Other Personal Services	\$ 175,662	\$ -	\$ 175,662
Contracted Services	\$ 1,432,855	\$ 4,015,534	\$ 5,448,389
Operating Expenses	\$ 3,302,961	\$ 808,269	\$ 4,111,230
Operating Capital Outlay	\$ 153,500	\$ -	\$ 153,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 1,513,221	\$ 156,000	\$ 1,669,221
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 30,731,754	\$ 4,979,803	\$ 35,711,557

Changes and Trends

Overall funding for the last few years has moderately fluctuated in this activity. Expanded Monitoring efforts implemented in 2019, as a response to the Governor's Executive Order 19-12, continue to this day. These efforts continue to be reflected across the expense categories.

Expenditure increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25, as well as budget increases in Fiscal Year 2025-26 reflect the net impact of cost-of-living adjustments which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure fluctuations in Other Personal Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the actual allocation of time spent on review, validation, and processing of hydraulic, hydrologic, and meteorological data in support of C&SF system operations. The budget increase in Fiscal Year 2025-26 reflects increased rates for contracted support services resulting from Request for Proposals.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to increased cost allocation of software license costs to this program. Budget increases in this category for Fiscal Year 2025-26 are due to increases in laboratory maintenance contracts as well as laboratory and chemical supplies.

Expenditure fluctuations in Operating Capital Outlay in Fiscal Year 2023-24 are due to purchases of water quality monitoring equipment in support of field operations. Budget decrease in Fiscal Year 2024-25 and 2025-26 reflects the prior year's one-time equipment purchases.

Expenditure increases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the implementation of expanded monitoring efforts, as well as increased costs for USGS Hydrogeological Data monitoring and a one-time grant for

IV. PROGRAM ALLOCATIONS

Biscayne Bay Water Quality Model Development. Budget increases in this expense category for Fiscal Year 2024-25 also reflect a one-time state grant for Lake Okeechobee Study. The decrease in Fiscal Year 2025-26 is due to completion of that grant.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$35.7 million, a 1.5 percent (\$559,385) decrease from the Fiscal Year 2025-26 Adopted Budget of \$36.3 million. Salaries and Benefits increased 9.6 percent (\$2.1 million), reflecting additional FTE time allocated to this activity, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance. The decrease in Interagency Expenditures (Cooperative Funding) of 35.5 percent (\$920,391) is primarily due to reduction of USGS Network monitoring, Florida Bay and GEMM monitoring and Marine Network support. The decrease in Operating Expenses of 9.8 percent (\$444,263) is mainly due to a reduction in funding for Everglades monitoring, lab and field supplies. The decrease in Contracted Services of 19.1 percent (\$1.3 million) is due to reductions in staff augmentation for lab and sample collection, scientific support, model enhancement, ground water monitoring and lab analysis support. The decrease in Operating Capital Outlay of 14.0 percent (\$25,000) is due to reduction in funding for lab equipment replacement.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$24.2 million)
- Other Personal Services:
 - On-going C&SF Monitoring and Assessment (\$139,348)
 - Long Term Plan (LTP) STA O&M – Monitoring and Assessment (\$23,764)
 - Lake Okeechobee Water Quality Assessment & Reporting (\$12,550)
- Contracted Services:
 - S-333 Monitoring Grant (\$2.2 million)
 - Ecosystem Response to Hydrology (\$185,000)
 - Model Maintenance and Enhancement (\$240,000)
 - Lake Okeechobee Upstream Monitoring (\$696,923)
 - Hydrogeologic Data Gathering (\$315,937)
 - Coastal Watersheds (\$150,000)
 - C&SF Monitoring and Assessment (\$288,605)
 - Lake Okeechobee In-Lake Assessment (\$290,162)
 - St. Lucie River Upstream Monitoring (\$255,192)
 - Multi-Disciplinary Research-Active Marsh Improvement (\$390,000)
- Operating Expenses:
 - Everglades Program Support (\$1.9 million), which includes:
 - Property Appraiser and Tax Collector fees (\$1.0 million). Expenses for the Everglades Forever Act property appraiser and tax collector fees are captured here to properly tie the cost of collecting the tax to the associated fund and activities.

IV. PROGRAM ALLOCATIONS

- Self-Insurance Charges (\$496,793)
- Equipment maintenance (\$245,524)
- Regional Water Quality Monitoring (\$1.2 million)
- Lake Okeechobee In-Lake Assessment, WQ Assessment and Reporting, and Upstream Monitoring (\$125,963)
- Everglades Construction Project - Operations Monitoring (\$158,511)
- Everglades Research & Evaluation - (\$123,863)
- Hydrogeologic Data Gathering (\$114,345)
- Operating Capital Outlay:
 - Regional Water Quality Lab Equipment (\$65,500)
 - Everglades Lab Equipment Replacement (\$88,000)
- Interagency Expenditures (Cooperative Funding):
 - Hydrogeologic Data Gathering (\$492,677)
 - C&SF Monitoring and Assessment (\$249,293)
 - Florida Bay and Coastal Wetlands Applied Research and Model Development (\$325,422)
 - Regional Water Quality Monitoring (\$219,665)
 - Lake Okeechobee In-Lake Assessment (\$156,000)
 - Everglades Research & Evaluation (\$90,000)

Items funded with Fund Balance include Tax Collector/Property Appraiser Fees (\$422,000), Active Marsh Improvement Project for mitigation (\$350,000) and Everglades Monitoring Services (\$113,573).

IV. PROGRAM ALLOCATIONS

1.3 Technical Assistance - *Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, DRI siting, and Coastal Zone Management efforts.*

District Description

Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, DRI siting, and Coastal Zone Management efforts. The District provides technical assistance to local governments with their local comprehensive plans, ten-year water supply facilities work plans, and related documents. This technical assistance is provided through several means:

- Provide technical support to local government planners and officials when comprehensive plans are evaluated and updated.
- Review and comment on significant water resource issues for proposed amendments to local government comprehensive plans.
- Provide expertise on District programs for local government community planning efforts, as well as coordination with the Regional Planning Councils, Florida Department of Economic Opportunity (FDEO), Florida Department of Transportation (FDOT) and DEP.
- Provide comments on projects reviewed through the State Clearinghouse and developments of regional impact.
- Work with local governments to ensure consistency between local government ten-year water supply facilities work plans and the District's regional water supply plans.
- Conduct technical assistance workshops with local governments throughout the District as needed and aid local governments regarding ten-year water supply facility work plans.
- Consistent with the Community Planning Act adopted during the 2011 session of the Florida Legislature and the Community Development Act adopted during the 2015 session of the Florida Legislature, emphasis is being placed on providing technical assistance to local governments. Reviews of proposed amendments to local government comprehensive plans focus on addressing impacts to significant state water resources.
- Working proactively on the “front end” of the planning and evaluation processes, collaboratively addressing water resource issues, and building successful alliances continues to be important. Since the adoption of the Community Planning Act the number of requests for technical assistance has increased. In addition, local governments are in the process of evaluating and updating their comprehensive plans. This includes evaluations of existing adopted Water Supply Work Plans and identifying needed comprehensive plan amendments.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.3 Technical Assistance

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 187,687	\$ 142,167	\$ 125,701	\$ 187,769	\$ 593,797	\$ 406,028	216.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 187,687	\$ 142,167	\$ 125,701	\$ 187,769	\$ 593,797	\$ 406,028	216.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 593,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,797

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 593,797	\$ -	\$ 593,797
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 593,797	\$ -	\$ 593,797

Changes and Trends

Salaries and benefits decreased between Fiscal Year 2022-23 and Fiscal Year 2024-25 due to a reduction of comprehensive planning activity with other governments. The increase in Salaries and Benefits in the Fiscal Year FY2025-26 Adopted budget is due to a planned increase in these activities and well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$593,797, a 216.2 percent (\$406,028) increase from the Fiscal Year 2025-26 Adopted Budget of \$187,769. Salaries and Benefits increased 216.2 percent (\$406,028), reflecting additional FTEs allocated to this effort, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance based on increases in medical claims payable and administrative fees based on claims history and actuarial projections.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$593,797)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

1.4 Other Water Resources Planning and Monitoring Activities - Water resources planning and monitoring activities not otherwise categorized above.

District Description

All Water Resources and Planning activities are captured within other activities not necessitating utilization of this “Other” activity component.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.4 Other Water Resource Planning and Monitoring Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

1.5 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

District Description

This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development that support the Water Resources Planning and Monitoring program and related activities.

Information technology items (salaries, contractors, hardware / software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

1.5 Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 1,758,123	\$ 1,980,090	\$ 2,244,518	\$ 2,208,219	\$ 2,137,854	\$ (70,365)	-3.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 192,448	\$ 111,483	\$ 134,875	\$ 251,458	\$ 251,458	\$ -	0.0%
Operating Expenses	\$ 891,020	\$ 1,021,214	\$ 1,839,148	\$ 1,643,562	\$ 1,643,562	\$ -	0.0%
Operating Capital Outlay	\$ 30,810	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,872,401	\$ 3,112,788	\$ 4,218,541	\$ 4,103,239	\$ 4,032,874	\$ (70,365)	-1.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 4,032,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,032,874

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,137,854	\$ -	\$ 2,137,854
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 251,458	\$ -	\$ 251,458
Operating Expenses	\$ 1,643,562	\$ -	\$ 1,643,562
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,032,874	\$ -	\$ 4,032,874

Changes and Trends

Increases in Operating Expenses from Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to increased costs for software and hardware maintenance. The removal of Operating Capital Outlay starting in Fiscal Year 2023-24 was due to completion of hardware upgrades. Increase in Salaries and Benefits from Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to cost-of-living adjustments, health insurance, and increases in the District's contribution to FRS and employer share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$4.0 million, a 1.7 percent (\$70,365) decrease from the Fiscal Year 2025-26 Adopted Budget of \$4.1 million. The 3.2 percent (\$70,365) decrease in Salaries and Benefits is due to the reallocation of staff from this Activity due to expected fiscal year activities.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$2.1 million)
- Contracted Services:
 - Modeling and Scientific Support - IT Support (\$251,458), which includes:
 - Computer consulting services (\$185,838), enterprise resource support and IT security
 - Copier/printer leases (\$40,620)
 - Desktop software and network cabling (\$25,000)
- Operating Expenses:
 - Modeling and Scientific Support - IT Support (\$1.6 million)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 2.0 Land Acquisition, Restoration and Public Works

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

District Description

The District oversees the development and construction of all restoration capital projects including surface water projects pertaining to Restoration Strategies, Comprehensive Everglades Restoration Plan (CERP)/Central Everglades Planning Project (CEPP), Stormwater Treatment Area (STA) Capital Construction, and the Northern Everglades and Estuaries Protection Program (NEEPP), as well as water supply development assistance through cooperative funding for Alternative Water Supply (AWS).

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 18,594,168	\$ 19,647,862	\$ 20,477,427	\$ 22,900,253	\$ 23,856,871	\$ 956,618	4.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 46,466,039	\$ 49,619,790	\$ 46,676,694	\$ 56,509,769	\$ 94,274,344	\$ 37,764,575	66.8%
Operating Expenses	\$ 8,719,105	\$ 9,935,538	\$ 20,853,220	\$ 48,081,733	\$ 13,848,005	\$ (34,233,728)	-71.2%
Operating Capital Outlay	\$ 42,272,972	\$ 37,326,480	\$ 46,194,661	\$ 58,826,169	\$ 38,707,198	\$ (20,118,971)	-34.2%
Fixed Capital Outlay	\$ 454,856,299	\$ 525,953,021	\$ 525,738,716	\$ 536,908,005	\$ 897,826,575	\$ 360,918,570	67.2%
Interagency Expenditures (Cooperative Funding)	\$ 11,160,807	\$ 16,872,959	\$ 46,188,728	\$ 29,632,659	\$ 11,029,697	\$ (18,602,962)	-62.8%
Debt	\$ 31,249,748	\$ 30,265,125	\$ 30,318,766	\$ 30,244,625	\$ 27,058,950	\$ (3,185,675)	-10.5%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 613,319,139	\$ 689,620,775	\$ 736,448,212	\$ 783,103,213	\$ 1,106,601,640	\$ 323,498,427	41.3%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 23,856,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,856,871
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,681,504	\$ -	\$ -	\$ -	\$ 84,878,330	\$ 3,714,510	\$ 94,274,344
Operating Expenses	\$ 13,779,529	\$ 12,048	\$ -	\$ -	\$ 19,788	\$ 36,640	\$ 13,848,005
Operating Capital Outlay	\$ 92,500	\$ -	\$ -	\$ -	\$ 38,592,198	\$ 22,500	\$ 38,707,198
Fixed Capital Outlay	\$ 35,220,000	\$ 2,743,042	\$ -	\$ -	\$ 561,231,800	\$ 298,631,733	\$ 897,826,575
Interagency Expenditures (Cooperative Funding)	\$ 1,619,185	\$ 115,000	\$ -	\$ -	\$ 9,200,000	\$ 95,512	\$ 11,029,697
Debt	\$ 27,058,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,058,950
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 107,308,539	\$ 2,870,090	\$ -	\$ -	\$ 683,922,116	\$ 302,500,895	\$ 1,106,601,640

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	161	\$ 16,215,252	\$ 23,856,871	\$ -	\$ 23,856,871
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 51,384,277	\$ 42,890,067	\$ 94,274,344
Operating Expenses			\$ 9,316,169	\$ 4,531,836	\$ 13,848,005
Operating Capital Outlay			\$ 115,000	\$ 38,592,198	\$ 38,707,198
Fixed Capital Outlay			\$ 595,307,802	\$ 302,518,773	\$ 897,826,575
Interagency Expenditures (Cooperative Funding)			\$ 2,029,697	\$ 9,000,000	\$ 11,029,697
Debt			\$ 27,058,950	\$ -	\$ 27,058,950
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 709,068,766	\$ 397,532,874	\$ 1,106,601,640

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Current/Amended to Tentative 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	166	171	163	172	161	(11)	-6.40%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	0	0	0	0	0	-	-
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	166	171	163	172	161	(11)	-6.40%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
2.0 Land Acquisition, Restoration and Public Works
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

		Fiscal Year 2025-26 Budget (Adopted)	172	783,103,213	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(11)		
Other Personal Services		-	-	-	
Contracted Services		-	-	(3,268,339)	
2	Decrease in Long-Term Plan (LTP) Source Controls - EFA Reg Source Control Program	(28,964)			The decrease in monitoring equipment maintenance is due to the realignment of funds to support the aging critical flood control infrastructure program.
3	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(271,250)			The decrease in post-restoration evaluation monitoring based on multi-year need.
4	Decrease in Lake Okeechobee Regional Phosphorus Control Project	(22,597)			The decrease technical support services for monitoring is due to the realignment of funds to support the aging critical flood control infrastructure program.
5	Decrease in Lake Okeechobee Phase II Technical Plan	(1,000,000)			The decrease is due to a reduction of anticipated grants in support of NEEPP.
6	Decrease in C-43 Basin Storage Reservoir	(996,516)			The decreases in New Works are due to the transition of project components from operational testing and monitoring to operations.
7	Decrease in Indian River Lagoon - South	(122,653)			The decrease in New Works is due to the transition of the C-23/C-24 STA from operational testing and monitoring to operations.
8	Decrease in Biscayne Bay Coastal Wetlands	(162,378)			The decrease in New Works is due to the transition of the Biscayne Bay Cutler Wetlands from operational testing and monitoring to operations.
9	Decrease in Picayune Strand Restoration	(350,284)			The decrease in New Works is due to the transition of the SW Protection Features from operational testing and monitoring to operations.
10	Decrease in Central Everglades Planning Project	(105,697)			The decreases in New Works are due to the transition of the EAA STA project components from operational testing and monitoring to operations.
11	Decrease in CERP RECOVER	(6,000)			The decrease in imagery for the Living Laboratory is due to the realignment of funds to support the aging critical flood control infrastructure program.
12	Decrease in CERP Interagency Modeling Center	(147,000)			The decrease in CERP model archiving is due to the realignment of funds to support the aging critical flood control infrastructure program.
13	Decrease in CERP Adaptive Assessment & Monitoring	(75,000)			The decrease in Southern Everglades monitoring is due to the realignment of funds to support the aging critical flood control infrastructure program.
Operating Expenses		-	-	(34,292,047)	
14	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(9,288)			The decrease in travel for post-restoration evaluation monitoring is due to the realignment of funds to support the aging critical flood control infrastructure program.
15	Decrease in Kissimmee River Program Support	(1,347)			The decreases in electricity services for the Riverwoods Field Lab and office supplies are due to the realignment of funds to support the aging critical flood control infrastructure program.
16	Decrease in C-43 Basin Storage Reservoir	(1,548,840)			The decreases in New Works are due to the transition of project components from operational testing and monitoring to operations.
17	Decrease in Indian River Lagoon - South	(1,048,671)			The decreases in New Works are due to the transition of the C-23/C-24 STA from operational testing and monitoring to operations.
18	Decrease in Loxahatchee River Watershed Restoration Project	(86,666)			The decreases in vegetation management for Flow-way 3.
19	Decrease in Biscayne Bay Coastal Wetlands	(684,488)			The decrease in New Works is due to the transition of the Biscayne Bay Cutler Wetlands from operational testing and monitoring to operations.
20	Decrease in Picayune Strand Restoration	(74,386)			The decrease in New Works is due to the transition of the SW Protection Features from operational testing and monitoring to operations.
21	Decrease in Central Everglades Planning Project	(568,452)			The decreases in New Works are due to the transition of the EAA STA project components from operational testing and monitoring to operations.
22	Decrease in CERP Program Management & Support	(12,000)			The decreases in travel and training are due to the realignment of funds to support the aging critical flood control infrastructure program.
23	Decrease in CERP RECOVER	(8,000)			The decreases in monitoring equipment maintenance and small tools and equipment are due to the realignment of funds to support the aging critical flood control infrastructure program.
24	Decrease in CERP Adaptive Assessment & Monitoring	(25,000)			The decrease in parts and supplies is due to the realignment of funds to support the aging critical flood control infrastructure program.

IV. PROGRAM ALLOCATIONS

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
25	Decrease in CERP Program Support (Not Creditable)	(30,224,909)			The decrease is due to a one-time prior year state grant for the S-333 Maintenance Dredging/Low Sill Weirs project, as well as the completion of a prior-year support services agreement with US Fish & Wildlife Service.
Operating Capital Outlay			-	(58,756,169)	
26	Decrease in Brady Ranch	(6,500,000)			The decrease is due to reduced allocation of NEEPP funds for the Brady Ranch FEB as the project design is fully funded.
27	Decrease in Caloosahatchee River & Estuary Projects	(2,752,900)			The decrease is due to reduced prior year allocation of NEEPP funds for planning.
28	Decrease in Lake Okeechobee Watershed	(282,809)			The decrease is due to a one-time refund and rebudget of funds for the Lake Okeechobee Component A Reservoir.
29	Decrease in Indian River Lagoon - South	(564,171)			The decrease is due to a one-time refund and rebudget of funds for C-23/C-24 Storage Components.
30	Decrease in Big Cypress L-28 Interagency Model-WERP	(25,756,289)			The decrease is due to reduced cashflow requirements in this expense category for the WERP L-28 South Culverts as the project nears completion, and for the WERP Loop/1 mile/US41 Project as the project transitions from design to construction.
31	Decrease in Loxahatchee River Watershed Restoration Project	(19,290,000)			The decrease is due to reduced state funding for the Loxahatchee River Watershed Restoration Project, Flow-ways 1, 2, and 3 design.
32	Decrease in Biscayne Bay Coastal Wetlands	(3,500,000)			The decrease is due to one-time prior year state funding for Biscayne Bay Coastal Wetlands Phase 2.
33	Decrease in Picayune Strand Restoration	(100,000)			The decrease in support services is due to the realignment of funds to support the aging critical flood control infrastructure program.
34	Decrease in Central Everglades Planning Project	(10,000)			The decrease is due to one-time equipment purchase in support of the Blue Shanty Flow-way Project.
Fixed Capital Outlay			-	(184,020,748)	
35	Decrease in Taylor Creek Reservoir	(5,708,700)			The decrease is due to reduced allocation of NEEPP funds for the Grassy Island FEB as the project is fully funded for its current phase from prior years' state appropriations.
36	Decrease in C-43 Basin Storage Reservoir	(23,128,826)			The decrease is due to reduced one-time state funding from construction to operations.
37	Decrease in Indian River Lagoon - South	(97,936,677)			The decrease is due to a reduction of state funding for the C-23/C-24 Storage Components and the C-25 Reservoir & STA.
38	Decrease in Biscayne Bay Coastal Wetlands	(2,900,384)			The decrease is due to reduced one-time state funding as the Cutler Wetlands construction is completed and the project transitions to operational testing and maintenance.
39	Decrease in C-111/Modified Water Deliveries/Combined System Operating Plan (CSOP)	(54,346,161)			The decrease is due to reduced one-time state funding for the S-332B/C Pump Station Replacement Project.
Interagency Expenditures (Cooperative Funding)			-	(18,809,924)	
40	Decrease in Regulatory Initiatives	(50,000)			The decrease in Florida Automated Weather Network is due to realignment of funds to support the aging critical flood control infrastructure.
41	Decrease in Alternative Water Supply - District-wide	(5,000,000)			The decrease is due to a reduction in anticipated state grant funding for regional projects.
42	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(90,000)			The decrease in Riverwoods Field Lab is due to the realignment of funds to support the aging critical flood control infrastructure.
43	Decrease in Lake Okeechobee Regional Phosphorus Control Project	(3,000)			The decrease in Nubbin & Taylor Slough monitoring is due to the realignment of funds to support the aging critical flood control infrastructure.
44	Decrease in Caloosahatchee River & Estuary Projects	(13,500,000)			The decrease is due to a one-time prior year state grant for water quality projects in the Caloosahatchee River Watershed.
45	Decrease in Biscayne Bay Coastal Wetlands	(117,400)			The decrease in New Works is due to the transition of project components from operational testing and monitoring to operations.
46	Decrease in Central Everglades Planning Project	(49,524)			The decrease is due to reduced baseline monitoring for ecosystem response to flows and loads for the Blue Shanty Flow-way Project.
Debt			-	(3,185,675)	
47	Decrease in CERP Program Management & Support	(1,423,901)			The decrease is due to refunding the Certificates of Participation at a lower interest rate with no term extension.
48	Decrease in LTP Acceler8 - Program Support	(1,761,774)			The decrease is due to refunding the Certificates of Participation at a lower interest rate with no term extension.
Reserves - Emergency Response			-	-	
			-		
TOTAL REDUCTIONS			(11)	(302,352,902)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
2.0 Land Acquisition, Restoration and Public Works
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				956,618	
1	Increase Total Salary and Wages	229,865			The increase is due to the composition of staff supporting the program and to ensure retention of current technical and specialized staff. The increase was offset by the realignment of eleven FTE positions to other programs.
2	Increase in Total Fringe Benefits	726,753			The increase is due to FRS rate increases, FICA increases and health insurance claim and fee increases.
Other Personal Services				-	
				-	
Contracted Services				41,052,914	
2	Increase in Dispersed Water Management	1,240,067			The increase is due to a one-time federal grant for the implementation of projects in the Avon Park Airforce Range Sentinel Landscape.
3	Increase in Caloosahatchee River & Estuary Projects	38,001,628			The increase is due to a one-time state grant from Florida Fish and Wildlife Conservation for the implementation of the Bond Farm Hydrologic Enhancement Impoundment Project.
4	Increase in Big Cypress L-28 Interagency Model-WERP	238,498			The increase is due to New Works for sample collection, laboratory analysis, and technical services to support project components as they transition to operational testing and monitoring.
5	Increase in USACE Monitoring	1,572,721			The increase is due to New Works to provide permit compliance monitoring for CERP components coming online, including Biscayne Bay Coastal Wetlands Cutler Wetlands, Picayune Strand SW Protection Features, IRL-S C-23/C-24 STA, and C-43 West Basin Storage Reservoir.
Operating Expenses				58,319	
6	Increase in Lake Okeechobee Regional Phosphorus Control Project	47			The increase is due to New Works for laboratory parts and supplies in support of Lakeside Ranch STA.
7	Increase in Caloosahatchee River & Estuary Projects	10,978			The increase is due to a one-time refund and re-budget of funds to support the C-43 Water Quality Treatment and Testing Facility.
8	Increase in Big Cypress L-28 Interagency Model-WERP	7,037			The increase is due to New Works for parts and supplies as project components transition to operational testing and monitoring.
9	Increase in USACE Monitoring	40,257			The increase is due to New Works for laboratory parts and supplies to support monitoring of CERP components coming online, including Biscayne Bay Coastal Wetlands Cutler Wetlands, Picayune Strand SW Protection Features, and IRL-S C-23/C-24 STA.
Operating Capital Outlay				38,637,198	
10	Increase in Lake Okeechobee Phase II Technical Plan	38,592,198			The increase is due to one-time state appropriation for the Lower Kissimmee Basin STA.
11	Increase in USACE Monitoring	45,000			The increase is due to New Works for field equipment purchases to support compliance monitoring for C-23/C-24 STA and Picayune Strand Manatee Mitigation projects.
Fixed Capital Outlay				544,939,318	
12	Increase in Lake Okeechobee Phase II Technical Plan	80,000			The increase is due to one-time right-of-access funding in support of the Lower Kissimmee Basin STA.
13	Increase in Caloosahatchee River & Estuary Projects	13,756,854			The increase is due to the increased allocation of NEEPP state funding and cashflow requirements for Borna FEB construction.
14	Increase in CERP Planning	5,000,000			The increase is due to a new state appropriation for CERP Lands, Easements, Rights-of-Way, Relocations, and Disposals.
15	Increase in Lake Okeechobee Watershed	2,491,942			The increase is due to fund balance budget of interest earnings on ARPA funding for the Lake Okeechobee Watershed Restoration Project and re-budget of released retainage from prior year appropriations.
16	Increase in Big Cypress L-28 Interagency Model-WERP	20,000,000			The increase is due to a new state appropriation for construction of the WERP Region 4 Loop/11 Mile/US41 Project.
17	Increase in Central Everglades Planning Project	471,070,172			The increase is due to increases in state appropriations for the implementation of CEPP EAA Reservoir S-623 Pump Station and one-time federal funding for CEPP EAA S-636 Seepage Pump Station and CEPP South Blue Shanty Flow Way, offset by decreases in this expense category for CEPP North components.

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New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
18	Increase in CERP Program Support (Not Creditable)	32,540,350			The increase is due to increased cashflow requirements for the construction ASR Facility Support Buildings, CERP & NEEPP Laboratory Expansion, and the STA & CERP Reservoir Maintenance Facility.
Interagency Expenditures (Cooperative Funding)			-	206,962	
19	Increase in Big Cypress L-28 Interagency Model-WERP	12,868			The increase is due to New Works for lab analysis as project components transition to operational testing and monitoring.
20	Increase in CERP RECOVER	82,000			The increase is due to fund balance rebudget to support the Living Laboratory Tree Islands and Hydrology monitoring.
21	Increase in CERP Adaptive Assessment & Monitoring	35,745			The increase is due to increased costs for Florida Bay Seagrass Monitoring.
22	Increase in USACE Monitoring	76,349			The increase is due to New Works to provide permit compliance monitoring for CERP components coming online, including Biscayne Bay Coastal Wetlands Cutler Wetlands, IRL-S C-23/C-24 STA, and C-43 West Basin Storage Reservoir.
Debt			-	-	
			-		
Reserves - Emergency Response			-	-	
			-		
TOTAL NEW ISSUES			-	625,851,329	
2 - Land Acquisition, Restoration and Public Works					
Total Workforce and Adopted Budget for FY2026-27			161	1,106,601,640	

IV. PROGRAM ALLOCATIONS

Changes and Trends

The Florida Legislature continues its commitment to Everglades Restoration through continued appropriations for CERP and NEEPP. Since 2019, Governor DeSantis and the Florida Legislature appropriated through DEP to the District over \$4.5 billion for restoration. The District's Fiscal Year 2026-27 Tentative Budget includes an additional \$643.6 million in state appropriations for CERP and NEEPP to continue the momentum for Everglades restoration, in line with the Governor's Fiscal Year 2026-27 Budget Proposal.

In addition, the Florida Legislature has appropriated funds each year since 2019 for alternative water supply and water conservation grants. From this funding, DEP allocated \$77.9 million to the District for construction or implementation of alternative water supply and water conservation projects with cooperating entities, including local governments, special districts, utilities, homeowners' associations, water users, agriculture, and other public and private organizations. State funding for alternative water supply and water conservation projects is anticipated to continue in Fiscal Year 2026-27.

Expenditure fluctuations in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the net impacts of employee recruitment, retention, and cost-of-living adjustments, as well as increases to the District's contribution to FRS and employer's share of FICA taxes. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26, in addition to reflecting the same impacts formerly described, also include the reallocation of nine FTE positions to this Program to support Everglades Restoration.

Expenditure fluctuations in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to the continued implementation of the Water Retention and Nutrient Reduction Projects from construction to operations, renewals of Dispersed Water Management Public-Private Partnership (PPP) projects, continued Caloosahatchee River West Basin Storage Reservoir construction, as well as decreases for Restoration Strategies Science Plan studies as these were being completed, completion of the Lower Kissimmee Basin STA Study and Design Report, completion of the Lake Okeechobee Component A Reservoir (LOCAR) Feasibility Study, and completion of modeling and surveying work for the Western Everglades Restoration Project and CERP Indian River Lagoon South (IRL-S) C-23/C-24. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are primarily due to increased state funding for Dispersed Water Management PPP service contracts and net increases for New Works for CERP and NEEPP features coming online.

Expenditure increases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to the implementation of STA-1E and STA-1W structure refurbishments, as well as increased cashflow requirements for New Works in support of the Caloosahatchee River (C-43) West Basin Storage Reservoir components, C-44 Reservoir and STA, Biscayne Bay Coastal Wetlands L-31E, and the CEPP Everglades Agricultural Area (EAA) Reservoir STA as projects' components transitioned from construction to operational testing and monitoring. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are due to a one-time state grant for S-333 Maintenance Dredging and Low-Sills Weirs Project and increases in New Works from state appropriations for operational testing and monitoring of CERP components coming online.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the cashflow requirements in this expense category for projects from

IV. PROGRAM ALLOCATIONS

planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration Project ASR Wells, Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL-S C-23 Estuary Discharge Diversion, IRL-S C-23/C-24 Storage Components, and IRL-S C-25 Reservoir and STA, Western Everglades Restoration Project (WERP) L-28 South Culverts, Loxahatchee River Watershed Restoration – Flow-ways 2 and 3, Biscayne Bay Coastal Wetlands (BBCW) Cutler Wetlands, and Clewiston Field Station relocations in support of CERP; Central Everglades Planning Project (CEPP) components, including CEPP North S-8 Pump Station Modifications, L-6 Divide and L-5 Remnant Canal Improvements, Miami Canal Backfill, CEPP EAA S-623 Inflow Pump Station, CEPP New Water Seepage Barrier, and CEPP South S-356 Pump Station; NEEPP, including Lake Hicpochee Hydrologic Enhancements, Boma Flow Equalization Basin (FEB), C-43 WBSR Water Quality Component, Grassy Island FEB, Brady Ranch FEB, and Lower Kissimmee Basin STA; and STA refurbishments, including STA-5/6 Connection to Lake Okeechobee, STA-1E Central Flow-way Modifications, and STA-2 Refurbishments. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are due to increased state appropriations for continued implementation of CERP projects listed above.

Expenditure fluctuations in Fixed Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect increased state appropriated funding and the progress of progress from design through construction and to operational testing and monitoring, including the CERP Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL-S C-23 Estuary Discharge Diversion, IRL-S C-23/C-24 Storage Components, and IRL-S C-25 Reservoir and STA, Lake Okeechobee Watershed Restoration Project ASR Wells, EAA Reservoir and STA, EAA Canal Conveyance, CEPP North L-6 Divide and L-5 Remnant Canal Improvements, CEPP South S-355W Gated Spillway, BBCW Cutler Wetlands, Western Everglades Restoration Project L-28 South Culverts, Loxahatchee River Restoration Flow-way 1, and Clewiston Field Station relocation project in support of CERP projects coming online; and NEEPP, including C-43 WBSR Water Quality Component, C-43 Water Quality Treatment and Testing Phase 2 Test Cells Project, Basinger Dairy. Fluctuations across the years also reflect increases for STA-1E and STA-1W refurbishments, and reduced cashflow requirements for EAA Reservoir STA, CEPP New Water Seepage Barrier, Restoration Strategies C-139 FEB and STA-1W Expansion #2, and STA-2 Refurbishments as the projects neared completion. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are due to increased state appropriations for continued implementation of CERP projects, including CEPP components and the C-111 South Dade S-332B Pump Station Replacement.

Expenditure increases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23 and Fiscal Year 2024-25 primarily reflect a one-time cash payment to the USACE for Lake Okeechobee Component A Reservoir (LOCAR) and the Lake Okeechobee Watershed Restoration Project ASR Science Plan in Fiscal Year 2023-24 and one-time cash payment to the Florida Department of Transportation (FDOT) for the construction of the US-27 EAA Reservoir Inflow-Outflow Canal Bridges Project in Fiscal Year 2024-25, as well as completion of Alternative Water Supply and Water Conservation projects, increased costs for the Kissimmee Riverwoods Laboratory, and increases in New Works for compliance monitoring of completed restoration projects. Budget decreases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are primarily due to the one-time cash payment to FDOT in Fiscal Year 2024-25.

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Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$1.1 billion, a 41.3 percent (\$323.5 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$783.1 million due to:

Fixed Capital Outlay increased 67.2 percent (\$360.9 million) due to increased state appropriations for the construction of CEPP components (\$172.4 million), CERP Western Everglades Restoration Project Region 4: Loop Rd./11 Mile Rd./US41 (\$20.0 million), CERP Lands, Easements, Rights-of-Way, Relocations, and Disposals (\$5.0 million), and NEEPP Boma FEB (\$13.8 million), and the allocation of recurring O&M ad valorem funding in this program for the construction of STA & CERP Reservoir Maintenance Facility (\$17.6 million), ASR Facility Support Buildings (\$11.6 million), and CERP & NEEPP Laboratory Expansion (\$6.0 million). Other increases include anticipated federal revenues for the construction of CEPP South Blue Shanty Flow-way (\$201.5 million) and CEPP EAA S-636 Seepage Pump Station (\$97.1 million), one-time budget of interest earnings on the ARPA funds and rebudget of prior year appropriations for Lake Okeechobee Watershed Restoration Project (\$2.5 million), and one-time District revenues for the Clewiston Field Station Relocation in support of CERP (\$300,000). The increases are offset by decreases in state appropriations and cashflow requirements for CERP IRL South, including C-23/C-24 Storage Components and C-25 Reservoir and STA (\$97.9 million), S-332B Pump Station Replacement (\$54.3 million), Caloosahatchee River (C-43) West Basin Storage Reservoir (\$23.1 million), and Biscayne Bay Coastal Wetlands Cutler (\$2.9 million). Other decreases include a reduction of cashflow requirements from state appropriations for NEEPP Grassy Island FEB (\$5.7 million) as the project is fully funded for its current phase, and reduction of fund balance funding for CERP program support and future land acquisition (\$3.0 million).

Contracted Services increased 66.8 percent (\$37.8 million) due to a one-time grant from Florida Fish and Wildlife Conservation Commission for the implementation of the Bond Farm Hydrologic Enhancement Project (\$38.0 million), a net increase for Dispersed Water Management (\$1.2 million) resulting from a one-time federal funding for implementation of Dispersed Water Management projects in the Avon Park Airforce Range Sentinel Landscape netted against a reduction in state appropriations. The increases are offset by a decrease in planned grant applications for NEEPP (\$1.0 million), net reductions for New Works as the projects transition from operational testing to operations (\$220,156), and reductions due to the realignment of funds to support the aging critical flood control infrastructure program (\$256,964).

Salaries and Benefits increased 4.2 percent (\$956,618), to ensure retention of technical and specialized staff as well as the composition of staff supporting the program, and increased FRS rates and health insurance costs, offset by realignment of eleven FTE positions to other programs.

The increases are offset by decreases in the following categories:

Operating Expenses decreased 71.2 percent (\$34.2 million) due to a one-time state grant for the S-333 Maintenance Dredging and Low-Sills Weirs project (\$30.0 million), a net reduction in New Works for CERP Components as they transition from operational testing and monitoring to

IV. PROGRAM ALLOCATIONS

operations (\$3.9 million), completion of support services agreement with US Fish & Wildlife Service (\$222,115), and reductions due to the realignment of funds to support the aging critical flood control infrastructure program (\$142,301).

Operating Capital Outlay decreased 34.2 percent (\$20.1 million) due to reductions in state appropriated funding for Western Everglades Restoration Project (\$25.8 million), Loxahatchee River Watershed Restoration Flow-ways 1, 2, and 3 (\$19.3 million), as the projects transition from design to construction; reductions in allocation of state appropriations for NEEPP Brady Ranch (\$6.5 million), NEEPP Planning (\$2.8 million), and CERP Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million); reductions in one-time rebudget of refunds for C-23/C-24 storage components and Lake Okeechobee Watershed Restoration Project (\$846,980), and reductions due to the realignment of funds to support the aging critical flood control infrastructure (\$100,000). These are offset by increases due to state appropriation for the Lower Kissimmee Basin STA (\$38.6 million).

Interagency Expenditures (Cooperative Funding) decreased 62.8 percent (\$18.6 million) primarily due to a one-time state grant for Frank Mann Preserve (\$13.5 million), reduction in anticipated state funding for Alternative Water Supply and Water Conservation Projects (\$5.0 million), and realignment of funds to support the aging critical flood control infrastructure (\$143,000).

Debt decreased 10.5 percent (\$3.2 million) due to refunding the Certificates of Participation with no term extension.

A detailed description of variances, changes and trends, and major budget items for District Everglades and CERP is contained in the District Specific Programs on pages 249-260.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$23.9 million) (161 FTEs)

Major Projects under this program include Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Fixed Capital Outlay, Interagency Expenditures (Cooperative Funding), Operating Capital Outlay, and Operating Expenses.

Project Name	Phase	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Operating Capital Outlay	Operating Expenses	Grand Total
CERP LOWRP ASR Wells	Design	\$ 321,743	\$ -	\$ 53,104,044	\$ -	\$ -	\$ -	\$ 53,425,787
CERP LOWRP		\$ 321,743	\$ -	\$ 53,104,044	\$ -	\$ -	\$ -	\$ 53,425,787
CEPP EAA S-636 Seepage Pump Station	Construction	\$ 19,518	\$ -	\$ 97,091,733	\$ -	\$ -	\$ -	\$ 97,111,251
CEPP EAA Miami Canal & North New River Conveyance Improvements	Construction	\$ 241,779	\$ -	\$ 59,722,553	\$ -	\$ -	\$ -	\$ 59,964,332
CEPP EAA S-623 Inflow Pump Station	Construction	\$ 293,357	\$ -	\$ 364,971,822	\$ -	\$ -	\$ -	\$ 365,265,179
CERP/CEPP EAA		\$ 554,654	\$ -	\$ 521,786,108	\$ -	\$ -	\$ -	\$ 522,340,762
CEPP North L-5 Remnant Canal	Construction	\$ 121,044	\$ 5,500	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,839,971
CERP/CEPP North		\$ 121,044	\$ 5,500	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,839,971
CEPP South Blue Shanty Flow-way	Design	\$ -	\$ -	\$ 201,540,000	\$ -	\$ -	\$ -	\$ 201,540,000
CEPP South S-355W Gated Spillway	Construction	\$ 84,049	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 15,084,049
CERP/CEPP South		\$ 84,049	\$ -	\$ 216,540,000	\$ -	\$ -	\$ -	\$ 216,624,049
CERP WERP Region 4: Loop Rd./11mile Rd./US41	Design/Construction	\$ 52,137	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 22,908	\$ 20,075,045
CERP WERP		\$ 52,137	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 22,908	\$ 20,075,045
NEEPP Boma FEB	Design	\$ 167,796	\$ -	\$ 34,700,000	\$ -	\$ -	\$ -	\$ 34,867,796
NEEPP Lower Kissimmee Basin STA Project	Design	\$ 202,737	\$ -	\$ 80,000	\$ -	\$ 38,592,198	\$ -	\$ 38,874,935
NEEPP		\$ 370,533	\$ -	\$ 34,780,000	\$ -	\$ 38,592,198	\$ -	\$ 73,742,731
CFP/DEP - Alternative Water Supply	Underway	\$ 108,861	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,108,861
AWS		\$ 108,861	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,108,861
		\$ 1,613,021	\$ 5,500	\$ 856,923,579	\$ 9,000,000	\$ 38,592,198	\$ 22,908	\$ 906,157,206

IV. PROGRAM ALLOCATIONS

Major Budget Items not found in the Appendix C Project Table are provided by budget category below:

- Projects in Major Projects of this program are listed in activities 2.2 Water Source Development (\$9.1 million) and 2.3 Surface Water Projects (\$906.2 million)
- Contracted Services:
 - NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$45.2 million)
 - Bond Farm Hydrologic Enhancement (\$38.0 million)
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for the Caloosahatchee River (C-43) West Basin Storage Reservoir, Indian River Lagoon (IRL) South, Western Everglades Restoration Project (WERP), Biscayne Bay Coastal Wetlands, C-111 Spreader Canal Western, Broward County Water Preserve Area (WPA) C-11 Impoundment, Picayune Strand Restoration, and Everglades Agricultural Area (EAA) Reservoir STA (\$5.3 million)
 - NEEPP Planning, including budget authority for potential unsolicited proposals and Water Quality and Innovative Technologies State Grants (\$3.2 million)
 - NEEPP New Works for Lakeside Ranch STA, C-43 WBSR Water Quality Component, and the research and testing phase of the C-43 Water Quality Treatment and Testing Facility (\$1.6 million)
 - Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$583,750)
 - CERP Monitoring and Adaptive Assessment Plan monitoring for Southern Coast downstream impacts and wildlife surveys, and CEPP Adaptive Management (\$240,000)
 - Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$188,712)
- Operating Expenses:
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL South, Biscayne Bay Coastal Wetlands, Broward County WPA C-11 Impoundment, C-111 Spreader Canal, WERP, Loxahatchee River Watershed Restoration Flow-way 3, Picayune Strand Restoration, EAA Reservoir STA, and CEPP South L-67A Culverts (\$7.6 million)
 - CERP Indirect Support (\$4.5 million)
 - Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$1.1 million)
 - CERP Permit Review Services (\$295,000)
 - Kissimmee River Restoration – Hydrologic Monitoring, Restoration Evaluation Program, and Monitoring and Assessment (\$143,850)
 - CERP – RECOVER and Monitoring & Assessment Plan activities (\$67,100)
 - Northern STAs operations and compliance assessment, monitoring, and scientific support (\$55,310)

IV. PROGRAM ALLOCATIONS

- Operating Capital Outlay:
 - CERP New Works, including field equipment supporting operations and maintenance, monitoring and compliance assessment post-construction of project components for IRL South C-23/C-24 STA, Picayune Strand Manatee Mitigation, Western Everglades Restoration Project L-28 South Culverts (\$65,000)
 - CERP Environmental Support Services for Picayune Strand Restoration (\$50,000)
- Fixed Capital Outlay:
 - STA & CERP Reservoir Maintenance Facility (\$17.6 million)
 - ASR Facility Support Buildings (\$11.6 million)
 - CERP & NEEPP Laboratory Expansion (\$6.0 million)
 - CERP Lands, Easements, Rights-of-Way, Relocations, and Disposals (\$5.0 million)
 - CERP Program Support and future land acquisition (\$702,996)
- Interagency Expenditures (Cooperative Funding):
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL South C-44 Reservoir and STA, IRL South C-23/C-24 STA, Biscayne Bay Coastal Wetlands, WERP, EAA Reservoir STA, CEPP South L-67A Culverts and L-67D, C-111 Spreader Canal, and Picayune Strand Restoration (\$968,147)
 - CERP RECOVER and Monitoring and Adaptive Assessment Plan activities (\$726,494)
 - Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$285,056)
- Debt:
 - Debt service payment (\$27.1 million)

Items funded with fund balance include portions of Lake Okeechobee Watershed Restoration Project (\$2.0 million), CERP Program Support and future land acquisition (\$702,996), RECOVER Living Laboratory (\$115,000), C-43 Water Quality Treatment and Testing Project (\$10,888), and Caloosahatchee River (C-43) West Basin Storage Reservoir (\$1,160).

IV. PROGRAM ALLOCATIONS

2.1 Land Acquisition - The acquisition of land and facilities for the protection and management of water resources. This activity category does not include land acquisition components of "water resource development projects," "surface water projects," or "other cooperative projects."

District Description

Land acquisition is within the program where the project resides.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.1 - Land Acquisition

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

2.2 Water Source Development - Water resource development projects and regional or local water supply development assistance projects designed to increase the availability of water supplies for consumptive use.

District Description

Water resource development projects, including the development of models supporting regional water supply plan updates, and regional or local water supply development assistance projects which are designed to increase the availability of water supplies for consumptive use.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.2 - Water Source Development

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 454,798	\$ 411,645	\$ 404,415	\$ 418,017	\$ 284,459	\$ (133,558)	-32.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 1,470	\$ 666	\$ 2,826	\$ 6,027	\$ 6,027	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 6,059,695	\$ 8,344,930	\$ 12,963,290	\$ 14,000,000	\$ 9,000,000	\$ (5,000,000)	-35.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,515,963	\$ 8,757,242	\$ 13,370,531	\$ 14,424,044	\$ 9,290,486	\$ (5,133,558)	-35.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 290,486	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$ 9,290,486

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 284,459	\$ -	\$ 284,459
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,027	\$ -	\$ 6,027
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 9,000,000	\$ 9,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 290,486	\$ 9,000,000	\$ 9,290,486

Changes and Trends

The District has historically provided funding to local governments, special districts, utilities, homeowners' associations, water users, agriculture, and other public and private organizations for stormwater, alternative water supply, and water conservation projects that are consistent with the agency's core mission. Since Fiscal Year 2019-20 DEP has allocated \$77.9 million to the District through Alternative Water Supply (AWS) grants for construction or implementation of AWS and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation projects are anticipated to continue in Fiscal Year 2026-27.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to increased travel, conference, license, and membership costs for staff supporting this activity. The budget increase in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 reflects a recurring budget amount since Fiscal Year 2022-23, which has been underutilized in prior years.

IV. PROGRAM ALLOCATIONS

Expenditure increases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23, and Fiscal Year 2024-25 reflect the increased allocation of state funding and completion of AWS projects. The budget increase in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 is due to an estimated increased allocation of state funding for AWS projects.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$9.3 million, a 35.6 percent (\$5.1 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$14.4 million. The decrease in Interagency Expenditures (Cooperative Funding) (\$5.0 million) is due to a reduction in projected state funding for AWS projects. The decrease in Salaries and Benefits (\$133,558) reflects the net impact of the realignment of staff to other programs, offset by increases in FRS rates, FICA, and health insurance claims and fees.

Funding sources include potential state appropriations, state grants, and ad valorem sources. Major Projects under this activity are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Interagency Expenditures (Cooperative Funding).

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$284,459)

Major Projects under this sub-activity are funded with Salaries and Benefits (included in Salaries and Benefits number above) and Interagency (Cooperative Funding).

Project Name	Phase	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Operating Capital Outlay	Operating Expenses	Grand Total
CFP/DEP - Alternative Water Supply	Underway	\$ 108,861	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,108,861
		\$ 108,861	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,108,861

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

2.2.1 Water Resource Development Projects - Regional projects designed to create, from traditional or alternative sources, an identifiable, quantifiable supply of water for existing and/or future reasonable-beneficial uses. These projects do not include the construction of facilities for water supply development, as defined in section 373.019(26), Florida Statutes. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and ground water supply or that create alternative sources of supply. Water resource development projects are to be identified in water management district regional water supply plans or district water management plans, as applicable.

District Description

Regional water supply plans and updates thereto have been prepared and approved by the Governing Board for five planning regions that collectively cover the entire District: Lower East Coast, Lower West Coast, Upper East Coast, Upper Kissimmee Basin, and Lower Kissimmee Basin. The Upper Kissimmee Basin is included in the Central Florida Water Initiative (CFWI) planning area and water supply plan. The water supply plans forecast water demands over at least a 20-year planning horizon and identify strategies to meet existing and future needs, including Water Resource Development projects. The water supply plans are updated every five years. The Fiscal Year 2026-27 Tentative Budget reflects ongoing technical support of the Upper and Lower East Coast, Lower West Coast, Lower Kissimmee Basin, and CFWI (Upper Kissimmee Basin) water supply plans, as well as continued monitoring to support water management activities and calibration of groundwater models.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.2.1 Water Resource Development Projects

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 422,988	\$ 378,601	\$ 369,001	\$ 288,741	\$ 175,598	\$ (113,143)	-39.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 1,470	\$ 666	\$ 2,826	\$ 6,027	\$ 6,027	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 424,458	\$ 379,267	\$ 371,827	\$ 294,768	\$ 181,625	\$ (113,143)	-38.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 181,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,625

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 175,598	\$ -	\$ 175,598
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,027	\$ -	\$ 6,027
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 181,625	\$ -	\$ 181,625

Changes and Trends

IV. PROGRAM ALLOCATIONS

Expenditure decreases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 as well as budget decreases between Fiscal Year 2024-25 and Fiscal Year 2025-26 reflect the net impact of employee attrition and reduced staffing requirements to support plan updates.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to increased travel, conference, license, and membership costs for staff supporting this sub-activity. The budget increase in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 reflects a recurring budget amount since Fiscal Year 2022-23, which has been underutilized in prior years.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$181,625, a 38.4 percent (\$113,143) decrease from the Fiscal Year 2025-26 Adopted Budget of \$294,768. The decrease in Salaries and Benefits reflect the realignment of staff to other programs, offset by increases in FRS rates, FICA, and health insurance claims and fees.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$175,598)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

2.2.2 Water Supply Development Assistance - Financial assistance for regional or local water supply development projects. Such projects may include the construction of facilities included in the term “water supply development” as defined in section 373.019(26), Florida Statutes.

District Description

Coordination of financial assistance requests for regional or local water supply development projects. Such projects may include the construction of facilities included in the term “water supply development” as defined in Section 373.019(26), F.S.

Local governments, water users, and water utilities are primarily responsible for implementing water supply development. The Water Protection and Sustainability Program, created during the 2005 Legislative Session, strengthened the link between water supply plans and local government comprehensive plans and a cost-sharing program for alternative water supply projects when funding is budgeted by the state. In addition, the legislation included requirements for the water supply development component of the regional water supply plans by making the plans more specific. The intent is to make the plans more useful to local water suppliers in developing alternative water supplies and then provide permitting and funding incentives to local water suppliers to build projects included in the plan.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.2.2 Water Supply Development Assistance

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative - Current/Amended)	% of Change (Tentative - Current/Amended)
Salaries and Benefits	\$ 31,810	\$ 33,045	\$ 35,414	\$ 129,276	\$ 108,861	\$ (20,415)	-15.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 6,059,695	\$ 8,344,930	\$ 12,963,290	\$ 14,000,000	\$ 9,000,000	\$ (5,000,000)	-35.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,091,505	\$ 8,377,975	\$ 12,998,704	\$ 14,129,276	\$ 9,108,861	\$ (5,020,415)	-35.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 108,861	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$ 9,108,861

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 108,861	\$ -	\$ 108,861
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 9,000,000	\$ 9,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 108,861	\$ 9,000,000	\$ 9,108,861

Changes and Trends

Over the last few years where funding has been allocated for Interagency Expenditures (Cooperative Funding), the District has provided funding to local governments, special districts, utilities, homeowners' associations, water users, and other public and private organizations for AWS and water conservation projects that are consistent with the agency's core mission. Since Fiscal Year 2019-20, DEP has allocated \$77.9 million to the District through Alternative Water

IV. PROGRAM ALLOCATIONS

Supply (AWS) grants for construction or implementation of AWS and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation are anticipated to continue in Fiscal Year 2026-27. (See VIII. Appendix B Alternative Water Supply Funding for more detail).

Expenditure increases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23, and Fiscal Year 2024-25 reflect the increased allocation of state funding and completion of AWS projects. The budget increase in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 is due to an estimated increased allocation of state funding for AWS projects.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$9.1 million, a 35.5 percent (\$5.0 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$14.1 million. The decrease is primarily in Interagency Expenditures (Cooperative Funding) reflecting a reduction in projected state funding for AWS projects.

Major Budget Items for this sub-activity include the following:

Salaries and Benefits (\$108,861)

Major Projects under this sub-activity are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Interagency Expenditures (Cooperative Funding).

Project Name	Phase	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
CFP/DEP - Alternative Water Supply	Underway	\$ 108,861	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,108,861
		\$ 108,861	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,108,861

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

2.2.3 Other Water Source Development Activities - Water resource development activities and water supply development activities not otherwise categorized above.

District Description

All Water Source Development activities are captured within other sub-activities not necessitating utilization of this “Other” sub-activity component.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.2.3 Other Water Source Development Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the sub-activity over the last five years.

IV. PROGRAM ALLOCATIONS

2.3 Surface Water Projects –*Projects that restore or protect surface water quality, flood protection, or surface water-related resources through the acquisition and improvement of land, construction of public works, and other activities.*

District Description

Projects that restore or protect surface water quality, flood protection, or surface water-related resources through the acquisition and improvement of land, construction of public works, and other activities. Surface Water Projects include the Kissimmee River Restoration Project, design, and implementation of the NEEPP, Everglades Forever Act (EFA) projects, Critical Restoration Projects, and the CERP, including the Central Everglades Planning Project.

The Kissimmee Basin encompasses more than two dozen lakes in the Kissimmee Chain of Lakes, their tributary streams and associated marshes and the Kissimmee River and floodplain. The basin forms the headwaters of Lake Okeechobee and the Everglades. The Kissimmee River Restoration Project includes restoration of the Kissimmee River and flood plain by backfilling a portion of the C-38 flood control canal and restoring the natural river channel and flood plain. The remaining activities include real estate requirements, construction, implementation of the Headwaters Revitalization regulation schedule and subsequent ecological evaluation of the project.

Activities associated with the NEEPP include continued implementation of the Lake Okeechobee, St. Lucie River, and Caloosahatchee River Watershed Protection Plans in coordination with partners and stakeholders. Specific activities include implementation of storage and treatment projects to reduce nutrients in downstream receiving water bodies; evaluation and adjustment of regulatory source control programs consistent with NEEPP directives; and implementation of a variety of source control, restoration, and water quality improvement projects.

The District Everglades Program is focused on the District's responsibilities outlined in the Everglades Forever Act (EFA) as well as the settlement agreement. The EFA directed the District to acquire land and to design, permit, construct and operate STAs to reduce phosphorus levels in stormwater runoff and other sources before it enters the Everglades Protection Area. The goal of the District Everglades Program is to contribute to Everglades restoration by improving water quality, hydrology, and ecology.

The Comprehensive Everglades Restoration Plan (CERP) contains more than 60 major components that involve the creation of approximately 217,000 acres of reservoirs and wetland-based water treatment areas. These components will vastly improve the quantity, quality, timing, and distribution of water for the South Florida environment. In addition, implementation of CERP will improve or sustain water supplies for urban and agricultural needs, while maintaining current C&SF Flood Control Project purposes. CERP includes pilot projects to test technologies, such as aquifer storage and recovery wells and seepage management methods, which are essential to the implementation of CERP. CERP also includes seven Critical Restoration Projects, for which Project Cooperative Agreements were executed by the USACE and the District.

The EFA and CERP surface water projects are unique to the South Florida Water Management District. As such, separate narratives, and programmatic spreadsheets for each of these projects are provided in the section titled "District Specific Programs and Activities" on pages 249-260.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.3 - Surface Water Projects

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 16,830,820	\$ 17,914,218	\$ 18,726,340	\$ 21,107,291	\$ 22,233,075	\$ 1,125,784	5.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 46,423,889	\$ 49,324,878	\$ 46,537,410	\$ 56,321,057	\$ 94,085,632	\$ 37,764,575	67.1%
Operating Expenses	\$ 8,166,520	\$ 9,321,942	\$ 19,540,126	\$ 47,050,737	\$ 12,817,009	\$ (34,233,728)	-72.8%
Operating Capital Outlay	\$ 42,272,972	\$ 37,326,480	\$ 46,194,661	\$ 58,826,169	\$ 38,707,198	\$ (20,118,971)	-34.2%
Fixed Capital Outlay	\$ 454,856,299	\$ 525,953,021	\$ 525,738,716	\$ 536,908,005	\$ 897,826,575	\$ 360,918,570	67.2%
Interagency Expenditures (Cooperative Funding)	\$ 4,588,850	\$ 8,144,148	\$ 33,025,312	\$ 15,532,659	\$ 1,979,697	\$ (13,552,962)	-87.3%
Debt	\$ 31,249,748	\$ 30,265,125	\$ 30,318,766	\$ 30,244,625	\$ 27,058,950	\$ (3,185,675)	-10.5%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 603,389,098	\$ 678,249,812	\$ 720,081,331	\$ 765,990,543	\$ 1,094,708,136	\$ 328,717,593	42.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 104,415,035	\$ 2,870,090	\$ -	\$ -	\$ 684,922,116	\$ 302,500,895	\$ 1,094,708,136

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 22,233,075	\$ -	\$ 22,233,075
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 51,195,565	\$ 42,890,067	\$ 94,085,632
Operating Expenses	\$ 8,285,173	\$ 4,531,836	\$ 12,817,009
Operating Capital Outlay	\$ 115,000	\$ 38,592,198	\$ 38,707,198
Fixed Capital Outlay	\$ 595,307,802	\$ 302,518,773	\$ 897,826,575
Interagency Expenditures (Cooperative Funding)	\$ 1,979,697	\$ -	\$ 1,979,697
Debt	\$ 27,058,950	\$ -	\$ 27,058,950
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 706,175,262	\$ 388,532,874	\$ 1,094,708,136

Changes and Trends

The Florida Legislature continues its commitment to Everglades Restoration through continued appropriations for CERP, and NEEPP. Since 2019, Governor DeSantis and the Florida Legislature appropriated through DEP to the District over \$4.5 billion for restoration. The District's Fiscal Year 2026-27 Tentative Budget includes an additional \$643.6 million in state appropriations for CERP and NEEPP to continue the momentum for Everglades Restoration.

Expenditure increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the net impacts of employee recruitment, retention, and cost-of-living adjustments, as well as increases to the District's contribution to FRS and employer's share of FICA taxes. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26, in addition to reflecting the same impacts formerly described, also include the reallocation of nine FTE positions to this Program to support Everglades Restoration.

Expenditure fluctuations in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to the continued implementation of the Water Retention and Nutrient Reduction Projects from construction to operations, renewals of Dispersed Water Management Public-Private Partnership (PPP) projects, continued Caloosahatchee River West Basin Storage Reservoir construction, as well as decreases for Restoration Strategies Science Plan studies as these were being completed, completion of the Lower Kissimmee STA Study and Design Report, completion of the Lake Okeechobee Component A Reservoir (LOCAR) Feasibility Study, and completion of modeling and surveying work for the Western Everglades Restoration Project and CERP Indian River Lagoon South (IRL-S) C-23/C-24. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are primarily due to increased

IV. PROGRAM ALLOCATIONS

state funding for Dispersed Water Management PPP service contracts and net increases for New Works for CERP and NEEPP features coming online.

Expenditure increases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to the implementation of STA-1E and STA-1W structure refurbishments, as well as increased cashflow requirements for New Works in support of the Caloosahatchee River (C-43) West Basin Storage Reservoir components, C-44 Reservoir and STA, Biscayne Bay Coastal Wetlands L-31E, and the CEPP Everglades Agricultural Area (EAA) Reservoir STA as projects' components transitioned from construction to operational testing and monitoring. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are due to a one-time state grant for S-333 Maintenance Dredging and Low-Sills Weirs Project and increases in New Works from state appropriations for operational testing and monitoring of CERP components coming online.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the cashflow requirements in this expense category for projects from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration Project ASR Wells, Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL-S C-23 Estuary Discharge Diversion, IRL-S C-23/C-24 Storage Components, and IRL-S C-25 Reservoir and STA, Western Everglades Restoration Project (WERP) L-28 South Culverts, Loxahatchee River Watershed Restoration – Flow-ways 2 and 3, and Biscayne Bay Coastal Wetlands (BBCW) Cutler Wetlands, and Clewiston Field Station relocations in support of CERP; Central Everglades Planning Project (CEPP) components, including CEPP North S-8 Pump Station Modifications, L-6 Divide and L-5 Remnant Canal Improvements, Miami Canal Backfill, CEPP EAA S-623 Inflow Pump Station, CEPP New Water Seepage Barrier, and CEPP South S-356 Pump Station; NEEPP, including Lake Hicpochee Hydrologic Enhancements, Boma Flow Equalization Basin (FEB), C-43 WBSR Water Quality Component, Grassy Island FEB, Brady Ranch FEB, and Lower Kissimmee Basin STA; and STA refurbishments, including STA- 5/6 Connection to Lake Okeechobee, STA-1E Central Flow-way Modifications, and STA-2 Refurbishments. Budget increases in this expenditure category between Fiscal Year 2024-25 and Fiscal Year 2025-26 are primarily due to increased state appropriations and prior year appropriations for continued implementation of CERP projects, including CEPP components, LRWRP Flow-ways 1, 2, and 3, WERP L-28 South Culverts, Biscayne Bay Coastal Wetlands, IRL South project components, and the Lake Okeechobee Component A Reservoir.

Expenditure fluctuations in Fixed Capital Outlay Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect increased state appropriated funding and the progress from design through construction to operational testing and monitoring, including the CERP Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL-S C-23 Estuary Discharge Diversion, IRL-S C-23/C-24 Storage Components, and IRL-S C-25 Reservoir and STA, Lake Okeechobee Watershed Restoration Project ASR Wells, CEPP EAA S-623 Inflow Pump Station, EAA Miami Canal Conveyance Improvements, CEPP North L-6 Divide and L-5 Remnant Canal Improvements, CEPP South S-355W Gated Spillway, BBCW Cutler Wetlands, WERP L-28 South Culverts, Loxahatchee River Restoration Flow-way 1, and Clewiston Field Station in support of CERP projects coming online; and NEEPP, including C-43 WBSR Water Quality Component, C-43 Water Quality Treatment and Testing Phase 2 Test Cells Project, Basinger Dairy. Fluctuations across the years also reflect increases for STA-1E and STA-1W refurbishments, and reduced cashflow requirements for EAA Reservoir and STA, CEPP New Water Seepage Barrier, Restoration Strategies C-139

IV. PROGRAM ALLOCATIONS

FEB and STA-1W Expansion #2, and STA-2 Refurbishments as the projects neared completion. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are due to increased state appropriations for continued implementation of CERP projects, including CEPP components and the C-111 South Dade S-332B Pump Station Replacement.

Expenditure increases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23 and Fiscal Year 2024-25 primarily reflect a one-time cash payments to the USACE for Lake Okeechobee Component A Reservoir (LOCAR) and the Lake Okeechobee Watershed Restoration Project ASR Science Plan in Fiscal Year 2023-24 and one-time cash payment to the Florida Department of Transportation (FDOT) for the construction of the US-27 EAA Reservoir Inflow-Outflow Canal Bridges Project in Fiscal Year 2024-25, as well as increased costs for the Kissimmee Riverwoods Laboratory, and increase in New Works for compliance monitoring of completed restoration projects. Budget decreases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are primarily due to the one-time cash payment to FDOT in Fiscal Year 2024-25.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$1.1 billion, a 42.9 percent (\$328.7 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$766.0 million primarily due to:

Fixed Capital Outlay increased 67.2 percent (\$360.9 million) due to increased state appropriations for the construction of CEPP components (\$172.4 million), CERP Western Everglades Restoration Project Region 4: Loop Rd./11 Mile Rd./US41 (\$20.0 million), CERP Lands, Easements, Rights-of-Way, Relocations, and Disposals (\$5.0 million), and NEEPP Boma FEB (\$13.8 million), and the allocation of recurring O&M ad valorem funding in this program for the construction of STA & CERP Reservoir Maintenance Facility (\$17.6 million), ASR Facility Support Buildings (\$11.6 million), and CERP & NEEPP Laboratory Expansion (\$6.0 million). Other increases include anticipated federal revenues for the construction of CEPP South Blue Shanty Flow-way (\$201.5 million) and CEPP EAA S-636 Seepage Pump Station (\$97.1 million), one-time budget of interest earnings on the ARPA funds and rebudget of prior year appropriations for Lake Okeechobee Watershed Restoration Project (\$2.5 million), and one-time District revenues for the Clewiston Field Station Relocation in support of CERP (\$300,000). The increases are offset by decreases in state appropriations and cashflow requirements for CERP Indian River Lagoon South, including C-23/C-24 Storage Components and C-25 Reservoir and STA (\$97.9 million), S-332B Pump Station Replacement (\$54.3 million), Caloosahatchee River (C-43) West Basin Storage Reservoir (\$23.1 million), and Biscayne Bay Coastal Wetlands Cutler Flow way (\$2.9 million). Other decreases include a reduction of cashflow requirements from state appropriations for NEEPP Grassy Island FEB (\$5.7 million) as the project is fully funded for its current phase, and reduction of fund balance funding for CERP program support and future land acquisition (\$3.0 million).

Contracted Services increased 66.8 percent (\$37.8 million) due to a one-time grant from Florida Fish and Wildlife Conservation Commission for the implementation of the Bond Farm Hydrologic Enhancement Project (\$38.0 million), a net increase for Dispersed Water Management (\$1.2

IV. PROGRAM ALLOCATIONS

million) resulting from a one-time federal funding for implementation of Dispersed Water Management projects in the Avon Park Airforce Range Sentinel Landscape netted against a reduction in state appropriations. The increases are offset by a decrease in planned grant applications for NEEPP (\$1.0 million), net reductions for New Works as the projects transition from operational testing to operations (\$220,156), and reductions due to the realignment of funds to support the aging critical flood control infrastructure program (\$256,964).

Salaries and Benefits increased 5.3 percent (\$1.1 million), due to increases in FRS rates, FICA, and health insurance claims and fees, which are offset by the realignment of ten FTE positions to other programs.

The increases are offset by decreases in the following categories:

Operating Expenses decreased 72.8 percent (\$34.2 million) due to a one-time state grant for the S-333 Maintenance Dredging and Low-Sills Weirs project (\$30.0 million), a net reduction in New Works for CERP Components as they transition from operational testing and monitoring to operations (\$3.9 million), completion of support services agreement with US Fish & Wildlife Service (\$222,115), and reductions due to the realignment of funds to support the aging critical flood control infrastructure program (\$142,301).

Operating Capital Outlay decreased 34.2 percent (\$20.1 million) due to reductions in state appropriated funding for Western Everglades Restoration Project (\$25.8 million), Loxahatchee River Watershed Restoration Flow-ways 1, 2, and 3 (\$19.3 million), as the projects transition from design to construction; reductions in allocation of state appropriations for NEEPP Brady Ranch (\$6.5 million), NEEPP Planning (\$2.8 million), and CERP Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million); reductions in one-time rebudget of refunds for C-23/C-24 storage components and Lake Okeechobee Watershed Restoration Project (\$846,980), and reductions due to the realignment of funds to support the aging critical flood control infrastructure (\$100,000). These are offset by increases due to state appropriation for the Lower Kissimmee Basin STA (\$38.6 million).

Interagency Expenditures (Cooperative Funding) decreased 87.3 percent (\$13.6 million) primarily due to a one-time state grant for Frank Mann Preserve (\$13.5 million) and realignment of funds to support the aging critical flood control infrastructure (\$93,000).

Debt decreased 10.5 percent (\$3.2 million) due to refunding the Certificates of Participation with no term extension.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$22.2 million)

Major Projects under this program include Salaries and Benefits (included in the Salaries and Benefits number above). Funding sources include potential state appropriations, state grants, federal grants, and ad valorem sources.

IV. PROGRAM ALLOCATIONS

Project Name	Phase	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Operating Capital Outlay	Operating Expenses	Grand Total
CERP LOWRP ASR Wells	Design	\$ 321,743	\$ -	\$ 53,104,044	\$ -	\$ -	\$ -	\$ 53,425,787
CERP LOWRP		\$ 321,743	\$ -	\$ 53,104,044	\$ -	\$ -	\$ -	\$ 53,425,787
CEPP EAA S-636 Seepage Pump Station	Construction	\$ 19,518	\$ -	\$ 97,081,733	\$ -	\$ -	\$ -	\$ 97,111,251
CEPP EAA Miami Canal & North New River Conveyance In	Construction	\$ 241,779	\$ -	\$ 59,722,553	\$ -	\$ -	\$ -	\$ 59,964,332
CEPP EAA S-623 Inflow Pump Station	Construction	\$ 293,357	\$ -	\$ 364,971,822	\$ -	\$ -	\$ -	\$ 365,265,179
CERP/CEPP EAA		\$ 554,654	\$ -	\$ 521,786,108	\$ -	\$ -	\$ -	\$ 522,340,762
CEPP North L-5 Remnant Canal	Construction	\$ 121,044	\$ 5,500	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,839,971
CERP/CEPP North		\$ 121,044	\$ 5,500	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,839,971
CEPP South Blue Shanty Flow-way	Design	\$ -	\$ -	\$ 201,540,000	\$ -	\$ -	\$ -	\$ 201,540,000
CEPP South S-355W Gated Spillway	Construction	\$ 84,049	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 15,084,049
CERP/CEPP South		\$ 84,049	\$ -	\$ 216,540,000	\$ -	\$ -	\$ -	\$ 216,624,049
CERP WERP Region 4: Loop Rd./11mile Rd./US41	Design/Constr	\$ 52,137	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 22,908	\$ 20,075,045
CERP WERP		\$ 52,137	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 22,908	\$ 20,075,045
NEEPP Boma FEB	Design	\$ 167,796	\$ -	\$ 34,700,000	\$ -	\$ -	\$ -	\$ 34,867,796
NEEPP Lower Kissimmee Basin STA Project	Design	\$ 202,737	\$ -	\$ 80,000	\$ -	\$ 38,592,198	\$ -	\$ 38,874,935
NEEPP		\$ 370,533	\$ -	\$ 34,780,000	\$ -	\$ 38,592,198	\$ -	\$ 73,742,731
		\$ 1,504,160	\$ 5,500	\$ 856,923,579	\$ -	\$ 38,592,198	\$ 22,908	\$ 897,048,345

Major Budget Items not found in the Appendix C Project Table are provided by budget category below:

- **Contracted Services:**
 - NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$45.2 million)
 - Bond Farm Hydrologic Enhancement (\$38.0 million)
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for the Caloosahatchee River (C-43) West Basin Storage Reservoir, Indian River Lagoon (IRL) South, Western Everglades Restoration Project (WERP), Biscayne Bay Coastal Wetlands, C-111 Spreader Canal Western, Broward County Water Preserve Area (WPA) C-11 Impoundment, Picayune Strand Restoration, and Everglades Agricultural Area (EAA) Reservoir STA (\$5.3 million)
 - NEEPP Planning, including budget authority for potential unsolicited proposals and Water Quality and Innovative Technologies State Grants (\$3.2 million)
 - NEEPP New Works for Lakeside Ranch STA, C-43 WBSR Water Quality Component, and the research and testing phase of the C-43 Water Quality Treatment and Testing Facility (\$1.6 million)
 - Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$583,750)
 - CERP Monitoring and Adaptive Assessment Plan monitoring for Southern Coast downstream impacts and wildlife surveys, and CEPP Adaptive Management (\$240,000)
- **Operating Expenses:**
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL South, Biscayne Bay Coastal Wetlands, Broward County WPA C-11 Impoundment, C-111 Spreader Canal, WERP, Loxahatchee River Watershed Restoration Flow-way 3, Picayune Strand Restoration, EAA Reservoir STA, and CEPP South L-67A Culverts (\$7.6 million)
 - CERP Indirect Support (\$4.5 million)
 - CERP Permit Review Services (\$295,000)

IV. PROGRAM ALLOCATIONS

- Kissimmee River Restoration – Hydrologic Monitoring, Restoration Evaluation Program, and Monitoring and Assessment (\$143,850)
- CERP – RECOVER and Monitoring & Assessment Plan activities (\$67,100)
- Northern STAs operations and compliance assessment, monitoring, and scientific support (\$55,310)
- Operating Capital Outlay:
 - CERP New Works, including field equipment supporting operations and maintenance, monitoring and compliance assessment post-construction of project components for IRL South C-23/C-24 STA, Picayune Strand Manatee Mitigation, Western Everglades Restoration Project L-28 South Culverts (\$65,000)
 - CERP Environmental Support Services for Picayune Strand Restoration (\$50,000)
- Fixed Capital Outlay:
 - STA & CERP Reservoir Maintenance Facility (\$17.6 million)
 - ASR Facility Support Buildings (\$11.6 million)
 - CERP & NEEPP Laboratory Expansion (\$6.0 million)
 - CERP Lands, Easements, Rights-of-Way, Relocations, and Disposals (\$5.0 million)
 - CERP Program Support and future land acquisition (\$702,996)
- Interagency Expenditures (Cooperative Funding):
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL South C-44 Reservoir and STA, IRL South C-23/C-24 STA, Biscayne Bay Coastal Wetlands, WERP, EAA Reservoir STA, CEPP South L-67A Culverts and L-67D, C-111 Spreader Canal, and Picayune Strand Restoration (\$968,147)
 - CERP RECOVER and Monitoring and Adaptive Assessment Plan activities (\$726,494)
 - Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$285,056)
- Debt:
 - Debt service payment (\$27.1 million)

Items funded with fund balance include portions of Lake Okeechobee Watershed Restoration Project (\$2.0 million), CERP Program Support and future land acquisition (\$702,996), RECOVER Living Laboratory (\$115,000), C-43 Water Quality Treatment and Testing Project (\$10,888), and Caloosahatchee River (C-43) West Basin Storage Reservoir (\$1,160).

IV. PROGRAM ALLOCATIONS

2.4 Other Cooperative Projects - Any non-water source development cooperative effort under this program area between a water management district and another organization. This does not include projects resulting in capital facilities that are owned or operated by the water management district.

District Description

Any non-water source development cooperative effort under this program area between a water management district and another organization.

This activity includes non-water source development cooperative water conservation efforts between the District and other organizations. The District's water conservation program components are organized into regulatory, voluntary and incentive-based, and education and marketing initiatives, and are designed to build on and complement successful water conservation initiatives at the local, state, and national levels. The program is dynamic and adaptable, with an ongoing commitment to explore and consider additional water-saving opportunities, technologies, research, and partnerships.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.4 - Other Cooperative Projects

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 226,234	\$ 258,417	\$ 303,716	\$ 328,435	\$ 116,138	\$ (212,297)	-64.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 184,000	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 2,534	\$ 986	\$ 1,708	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 512,263	\$ 383,881	\$ 200,126	\$ 100,000	\$ 50,000	\$ (50,000)	-50.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 741,030	\$ 827,284	\$ 505,550	\$ 428,435	\$ 166,138	\$ (262,297)	-61.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 166,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,138

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 116,138	\$ -	\$ 116,138
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 166,138	\$ -	\$ 166,138

Changes and Trends

The District has historically provided funding to local governments, special districts, utilities, homeowners' associations, water users, agriculture, and other public and private organizations for stormwater, alternative water supply, and water conservation projects that are consistent with the agency's core mission. Since Fiscal Year 2019-20, DEP has allocated funding to the District through AWS grants for construction or implementation of AWS and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation projects are anticipated to continue in Fiscal Year 2026-27. Funding for these projects is shown in section 2.2.2.

IV. PROGRAM ALLOCATIONS

Expenditure increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25, and budget increases in this expense category between Fiscal Year 2024-25 and Fiscal Year 2025-26, reflect the impact cost-of-living adjustments, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure fluctuations in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the allocation of state funding resulting from grant awards for water conservation to non-governmental entities and the completion of the Mack Farms Hydrodone Recycled Water System Project in Fiscal Year 2023-24.

Expenditure decreases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the allocation of state funding resulting from grant awards to local governments, universities, or not-for-profit entities, and completion of water conservation projects.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to staff business travel for water supply development and staff participation in water resources conferences.

Budget decreases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2024-25 and Fiscal Year 2025-26 are because the estimated allocation of state funding for AWS and water conservation projects is budgeted in Sub-activity 2.2.2. Projects are selected through an annual grant application process, and it is unknown in advance how much would be allocated to AWS or water conservation projects. Future expenditure reports will reflect actual funding allocation to projects in this section. The decrease is offset by a one-time increase for the Florida Area Network to support instrumentation of additional weather stations.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$166,138, a 61.2 percent (\$262,297) decrease from the Fiscal Year 2025-26 Adopted Budget of \$428,435. The decrease in Salaries and Benefits reflects the realignment of staff to other programs, which is offset by increases in FRS rates, FICA, and health insurance claims and fees (\$212,297). The decrease in Interagency Expenditures (Cooperative Funding) for the Florida Area Weather Network is due to the realignment of funds to support the aging critical flood control infrastructure program (\$50,000).

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$116,138)
- Interagency Expenditures (Cooperative Funding):
 - Florida Automated Weather Network (FAWN) (\$50,000)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

2.5 Facilities Construction and Major Renovations – The proposed work for the facilities improvement program includes project management, permitting, and conceptual, preliminary, and detailed engineering for the development and preparation of contract plans and specification for the construction of planned replacement, improvement, or repair to the District's administrative and field station facilities.

District Description

The facilities improvement program includes project management, permitting, and conceptual, preliminary, and detailed engineering for the development and preparation of contract plans and specification for the construction of planned replacement, improvement, or repair to the District's administrative and field station facilities. Funding for this activity is budgeted in Program 3, Activities 3.3 and 3.5.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

2.6 Other Acquisition and Restoration Activities - Acquisition and restoration activities not otherwise categorized above, such as capital improvement projects associated with administrative and operational facilities.

District Description

Acquisition and restoration activities not otherwise categorized above, such as capital improvement projects associated with administrative and operational facilities. These projects are captured in Program 3, Activity 3.2

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.6 - Other Acquisition and Restoration Activities

Fiscal Year 2026-27

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

2.7 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

District Description

This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

Information technology items (salaries, contractors, hardware/software maintenance, and other operating costs) are directly charged to operational activities of district core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

2.7 - Technology and Information Services

Fiscal Year 2026-27

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 1,082,316	\$ 1,063,582	\$ 1,042,956	\$ 1,046,510	\$ 1,223,199	\$ 176,689	16.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 1,042,151	\$ 110,911	\$ 139,284	\$ 188,712	\$ 188,712	\$ -	0.0%
Operating Expenses	\$ 548,581	\$ 611,944	\$ 1,308,560	\$ 1,024,969	\$ 1,024,969	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,673,047	\$ 1,786,437	\$ 2,490,800	\$ 2,260,191	\$ 2,436,880	\$ 176,689	7.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 2,436,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,436,880

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,223,199	\$ -	\$ 1,223,199
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 188,712	\$ -	\$ 188,712
Operating Expenses	\$ 1,024,969	\$ -	\$ 1,024,969
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,436,880	\$ -	\$ 2,436,880

Changes and Trends

The fluctuations in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to a decrease in application development services for Enterprise Software which were completed in Fiscal Year 2022-23. The increase in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 is due to increases in IT software and software maintenance.

Budget Variances

IV. PROGRAM ALLOCATIONS

The Fiscal Year 2026-27 Tentative Budget is \$2.4 million, a 7.8 percent (\$176,689) increase from the Fiscal Year 2025-26 Adopted Budget of \$2.3 million. Salaries and Benefits increased 16.9 percent (\$176,689) due to increases in FRS rates, FICA, and health care claims and fees.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$1.2 million)
- Contracted Services:
 - Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$188,712)
- Operating Expenses:
 - Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$1.0 million)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 3.0 Operation and Maintenance of Works and Lands

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

District Description

This program contains field operations, right-of-way, engineering and construction, land management, recreation and public use, upland and wetland species invasive management. Additional activities include canal/levy and aquatic plant management, stormwater treatment area (STA) operations, infrastructure management, facilities and hydrology/hydraulics and includes all operation and maintenance of facilities, flood control and water supply structures, lands, and other works authorized by Chapter 373, F.S.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 79,354,742	\$ 87,063,811	\$ 96,072,169	\$ 97,624,753	\$ 102,271,950	\$ 4,647,197	4.8%
Other Personal Services	\$ -	\$ 2,395	\$ 38,000	\$ -	\$ -	\$ -	-
Contracted Services	\$ 14,354,287	\$ 10,939,412	\$ 24,214,578	\$ 14,089,577	\$ 21,213,590	\$ 7,124,013	50.6%
Operating Expenses	\$ 105,076,845	\$ 102,070,093	\$ 126,813,380	\$ 121,190,426	\$ 131,105,878	\$ 9,915,452	8.2%
Operating Capital Outlay	\$ 16,456,418	\$ 21,583,004	\$ 47,841,668	\$ 14,164,333	\$ 22,173,139	\$ 8,008,806	56.5%
Fixed Capital Outlay	\$ 38,154,685	\$ 40,682,468	\$ 97,301,719	\$ 122,406,832	\$ 88,049,301	\$ (34,357,531)	-28.1%
Interagency Expenditures (Cooperative Funding)	\$ 615,559	\$ 1,379,595	\$ 2,380,836	\$ 956,145	\$ 604,689	\$ (351,456)	-36.8%
Debt	\$ 374,498	\$ 467,061	\$ 501,997	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 254,389,035	\$ 264,187,839	\$ 395,164,347	\$ 429,412,588	\$ 424,399,069	\$ (5,013,519)	-1.2%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 101,066,932	\$ 734,456	\$ -	\$ -	\$ 131,589	\$ 338,973	\$ 102,271,950
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 10,024,669	\$ 10,882,333	\$ -	\$ -	\$ 109,272	\$ 197,316	\$ 21,213,590
Operating Expenses	\$ 90,434,332	\$ 14,673,721	\$ -	\$ 23,630	\$ 12,444,728	\$ 13,529,467	\$ 131,105,878
Operating Capital Outlay	\$ 19,788,139	\$ 2,385,000	\$ -	\$ -	\$ -	\$ -	\$ 22,173,139
Fixed Capital Outlay	\$ 42,721,856	\$ 27,445	\$ -	\$ -	\$ 44,000,000	\$ 1,300,000	\$ 88,049,301
Interagency Expenditures (Cooperative Funding)	\$ 200,689	\$ 404,000	\$ -	\$ -	\$ -	\$ -	\$ 604,689
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
TOTAL	\$ 264,236,617	\$ 88,087,477	\$ -	\$ 23,630	\$ 56,685,589	\$ 15,365,756	\$ 424,399,069

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	805	\$ 63,178,434	\$ 102,271,950	\$ -	\$ 102,271,950
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 20,867,405	\$ 346,185	\$ 21,213,590
Operating Expenses			\$ 100,240,699	\$ 30,865,179	\$ 131,105,878
Operating Capital Outlay			\$ 19,788,139	\$ 2,385,000	\$ 22,173,139
Fixed Capital Outlay			\$ 44,021,856	\$ 44,027,445	\$ 88,049,301
Interagency Expenditures (Cooperative Funding)			\$ 604,689	\$ -	\$ 604,689
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL			\$ 287,794,738	\$ 136,604,331	\$ 424,399,069

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Current/Amended to Tentative 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	754	786	823	799	805	6	0.75%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	754	786	823	799	805	6	0.75%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 3.0 Operation and Maintenance of Lands and Works
 Fiscal Year 2026-27
 Tentative Budget - August 1, 2026

Fiscal Year 2025-26 Budget (Adopted)		799	429,412,588	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits		-	-	-
		-	-	-
Other Personal Services		-	-	-
		-	-	-
Contracted Services		-	-	(4,935,429)
1	Decrease in Public Use and Security	(445,000)		The decrease is due to the reduced funding needed for Greenheart of the Everglades for yearly public use and security.
2	Decrease in LTP STA O&M - Compliance	(50,429)		The decrease is due to the realignment of funds from staff augmentation for STA lab analysis to support the aging critical flood control infrastructure program.
3	Decrease in Land Stewardship Mechanical Vegetation Control	(1,875)		The decrease is due to the reduction in available lease revenue balances supporting land stewardship.
4	Decrease in Canal/Levee Maintenance	(250,000)		The decrease is due to the completion of the BCB Canal Condition Assessment.
5	Decrease in Resiliency Initiatives	(2,883,202)		The decrease is due to the realignment of funds from resiliency support to support the aging critical flood control infrastructure program.
6	Decrease in Movement of Water	(1,029,500)		The decrease is due to the reduction of BCB Basin Support due to hiring a FTE for that role.
7	Decrease in Canal Maintenance	(11,923)		The decrease is due to the realignment of funds from canal maintenance on district lands to support the aging critical flood control infrastructure program.
8	Decrease in Terrestrial Plant Control	(31,500)		The decrease in geospatial services for vegetation management system support is due to the realignment of funds to support the aging critical flood control infrastructure program.
9	Decrease in O&M IT Support	(117,000)		The decrease in IT support is due to the realignment of funds to support the aging critical flood control infrastructure program.
10	Decrease in Preventative Maintenance & Operational Plan	(30,000)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
11	Decrease in Flood Protection LOS and Sea Level Rise Resiliency	(65,000)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
12	Decrease in Land Stewardship Program Support	(20,000)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
Operating Expenses		-	-	(6,705,170)
13	Decrease in Exotic Plant Control	(1,292,459)		The decrease is due to reduced available lease revenue balances and the realignment of funding to support the aging critical flood control infrastructure program.
14	Decrease in Public Use and Security	(165,605)		The decrease is due to reduced available lease revenue balances and the realignment of funding to support the aging critical flood control infrastructure program.
15	Decrease in Contracted Land Management Services	(50,000)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
16	Decrease in Land Stewardship Restoration & Monitoring	(621,202)		The decrease is due to reduced available lease revenue balances and the realignment of funding to support the aging critical flood control infrastructure program.
17	Decrease in LTP STA O&M - Pump Station Maintenance	(1,006,488)		The decrease is due to the Pump and Engine Overhaul program cash flow needs for FY27.
18	Decrease in LTP STA O&M - MOSCAD, Security & Telemetry	(275,082)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
19	Decrease in LTP STA O&M - Terrestrial Plant Control	(28,994)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
20	Decrease in Land Stewardship Equipment & Infrastructure Maintenance	(201,093)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
21	Decrease in LTP STA O&M - Compliance	(41,921)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
22	Decrease in Land Stewardship Mechanical Vegetation Control	(24,946)		The decrease is due to reduced available lease revenue balances.
23	Decrease in Engineering Support	(5,000)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
24	Decrease in Contamination Assessments	(45,400)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
25	Decrease in Mowing	(402,655)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
26	Decrease in Tree Management	(1,834,000)		The decrease is due to the reduction of the BCB Tree Removal program based on the programs plan and the realignment of funds to support the aging critical flood control infrastructure program.
27	Decrease in Automotive - Departments Outside O&M	(5,000)		The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.

IV. PROGRAM ALLOCATIONS

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
28	Decrease in Aquatic Plant Control	(53,461)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
29	Decrease in Terrestrial Plant Control	(87,125)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
30	Decrease in Exotic Animal Management	(250,000)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
31	Decrease in Field Station Maintenance	(500)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
32	Decrease in Preventative Maintenance & Operational Plan	(103,575)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
33	Decrease in Security Management	(60,664)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
34	Decrease in Land Stewardship Interim Lands - Administration	(100,000)			The decrease is due to reduced available lease revenue balances.
35	Decrease in Land Stewardship Program Support	(50,000)			The reduction was due to the one-time funding for the Greenheart of the Everglades boundary survey.
Operating Capital Outlay			-	(8,820,051)	
36	Decrease in Land Stewardship Restoration & Monitoring	(1,904,951)			The decrease is due to the cash flow needs for the C-139 Annex Restoration project as it moves to operations.
37	Decrease in Pump Station Modification	(3,541,800)			The decrease is due to the cash flow needs for the North Shore Pump Stations design and the S-9 Main Engine Overhaul project completion.
38	Decrease in O&M Facility Construction	(798,800)			The decrease is due to the construction cash flow needs for the West Palm Beach Field Station maintenance system replacements.
39	Decrease in Resiliency Initiatives	(2,065,000)			The decrease is based on the cash flow requirements for design on the S-27, S-28 and S-29 Pump Station Replacements.
40	Decrease in Levee Maintenance	(500,000)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
41	Decrease in Security Management	(9,500)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
Fixed Capital Outlay			-	(58,888,350)	
42	Decrease in Land Stewardship Capital Projects	(1,750,000)			The decrease is due to the completion of the BCB Bird Rookery Board Walk construction project.
43	Decrease in LTP STA O&M - Water Mgt Sys NAVD88 Conv	(1,300,000)			The decrease is due the shifting in commitment item categories for the final year of the Emerson/Evergreen water management system upgrade.
44	Decrease in Pump Station Modification	(8,491,707)			The decrease is due to the cash flow requirements for the G-539 Pump Replacement.
45	Decrease in Project Culvert Replacement/Repairs/Modification	(3,727,929)			The decrease is due to the completion of the PC Culvert replacements for the West Palm Beach Field Station area of responsibility.
46	Decrease in Structure/Bridge Modification/Repairs	(9,213,820)			The decrease is due to the commitment item category realignment from capital to expense for the design of the BCB Gordon and Palm River Structure Replacements and the BCB I-75#2 Weir Replacement. The decrease is also due to the completion of the S-169W project.
47	Decrease in O&M Facility Construction	(13,514,712)			The decrease is due to the completion of the Underground Storage Tank project and the Homestead Field Station Building replacement project.
48	Decrease in Telemetry Maintenance	(3,329,984)			The decrease is due to the reduced cash flow needs for the construction on the BCB I-75 Canal Weir #3 and the design on the WCA SCADA Stilling wells projects.
49	Decrease in Water Management System & NAVD88	(1,400,000)			The decrease is due to the shifting in commitment item categories for the final year of the Emerson/Evergreen water management system upgrade.
50	Decrease in Land Stewardship Interim Lands - Administration	(13)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
51	Decrease in LTP STA O&M - Structure Modification/Repairs	(16,160,185)			The decrease is due to the construction completion of the STA1-W Repairs and Replacements project.
Interagency Expenditures (Cooperative Funding)			-	(351,456)	
52	Decrease in LTP STA O&M - Aquatic Plant Control	(210,408)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
53	Decrease in LTP STA O&M - Compliance	(141,048)			The decrease is due to the realignment of funds to support the aging critical flood control infrastructure program.
Debt			-	-	
Reserves - Emergency Response			-	-	
TOTAL REDUCTIONS			-	(79,700,456)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
3.0 Operation and Maintenance of Lands and Works
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			6	4,847,198	
1	Increase Total Salary and Wages	3,336,557			The increase is due to the addition of six FTE's to the program, the allocation of staff, and overtime increases based on trend.
2	Increase in Total Fringe Benefits	1,310,641			The increase is due to FRS rate increases, FICA increases and health insurance claim and fee increases in addition to the benefits associated with the additional six FTE reallocation.
Other Personal Services			-	-	
			-	-	
Contracted Services			-	12,059,441	
3	Increase in LTP STA O&M - Pump Station Maintenance	1,115,879			The increase is due to one-time funding supporting the aging critical flood control infrastructure program.
4	Increase in Structure/Bridge Modification/Repairs	1,250,000			The increase is due to the addition of the BCB HC1A Feasibility Study and Modeling initiative.
5	Increase in Structure Maintenance	5,796,994			The increase is due to one-time funding supporting the aging critical flood control infrastructure program.
6	Increase in Pump Station Maintenance	3,629,265			The increase is due to one-time funding supporting the aging critical flood control infrastructure program.
7	Increase in Levee Maintenance	22,736			The increase is due to additional needs for the new works for Picayune Strand SW Protection Levee features.
8	Increase in Telemetry Maintenance	22,500			The increase is due to additional needs to support BCB SCADA planned to be reconditioned.
9	Increase in Water Management System & NAVD88	222,067			The increase is due to the additional software license fee supporting the Emerson/Evergreen water management system upgrade.
Operating Expenses			-	16,620,622	
10	Increase in Prescribed Burn	49,000			The increase is due to additional BCB funding for Fireline Improvements at CREW.
11	Increase in LTP STA O&M - Structure Maintenance	1,100			The increase is based on additional funds supporting STA1-W #2.
12	Increase in LTP STA O&M - Levee Maintenance	1,500			The increase is based on additional funds supporting STA1-W #2.
13	Increase in LTP STA O&M - Canal Maintenance	500			The increase is based on additional funds supporting STA1-W #2.
14	Increase in LTP STA O&M - Aquatic Plant Control	20,450			The increase is based on additional funds supporting STA1-W #2.
15	Increase in Pump Station Modification	1,471,081			The increase is for one-time funds for the Pump and Engine Overhaul program based on its plan needs.
16	Increase in Structure/Bridge Modification/Repairs	5,700,000			The increase is due to additional BCB funding based on the cash flow requirements for the I-75 #2 Weir Replacement and the commitment item category realignment for the Gordon and Palm River ongoing design.
17	Increase in Movement of Water	352,500			The increase is due to additional electrical service for components of C-43 Reservoir, EAA STA, S-333N Gated Spillway and Picayune Strand.
18	Increase in Pumping Operations	5,013,549			The increase is due to the cash flow requirements for the S-351, S-352 and S-354 Temporary Pumps and to support increases in fuel and electric for pumping operations.
19	Increase in Structure Maintenance	31,918			The increase is to support additional needs for Picayune Strand maintenance.
20	Increase in Structure Overhaul	750,000			The increase is for one-time funds for the Gate and Cylinder Overhaul program based on its plan needs.
21	Increase in Pump Station Maintenance	194,199			The increase is for the operational components of C-43 Reservoir, EAA STA, and Picayune Strand.
22	Increase in Levee Maintenance	73,200			The increase is to support additional needs for Picayune Strand maintenance.
23	Increase in Canal Maintenance	1,520,000			The increase in anticipation of a grant agreement with Osceola County for the C-31 Canal Bank Stabilization project.
24	Increase in Telemetry Maintenance	146,341			The increase is for additional needs for the BCB SCADA Campbell RTU Site maintenance.
25	Increase in Biocontrol Exotic Plant	331,500			The increase is due to additional funding for the Melaleuca Biocontrol Lab partnership with the USACE.
26	Increase in Construction - Fleet	5,000			The increase is due to additional heavy equipment and fleet service for components of C-43 Reservoir, EAA STA and Picayune Strand.
27	Increase in Structure Maintenance - Fleet	5,599			The increase is due to additional heavy equipment and fleet service for components of C-43 Reservoir, EAA STA and Picayune Strand.

IV. PROGRAM ALLOCATIONS

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
28	Increase in Pump Station Maintenance - Fleet	5,600			The increase is due to additional heavy equipment and fleet service for components of C-43 Reservoir, EAA STA and Picayune Strand.
29	Increase in Levee Maintenance - Fleet	15,600			The increase is due to additional heavy equipment and fleet service for components of C-43 Reservoir, EAA STA and Picayune Strand.
30	Increase in O&M Program Support	788,077			The increase is in self insurance charges, for auto, general liability and workers compensation and self insurance health insurance.
31	Increase in LTP STA O&M - Pump Station Modification/Repairs	143,908			The increase is based on additional funds supporting STA1-W #2.
Operating Capital Outlay			-	16,828,857	
32	Increase in LTP STA O&M - Water Mgt Sys NAVD88 Conv	1,192,500			The increase is due to the one-time remaining need to complete the Emerson/Evergreen water management system upgrade project.
33	Increase in LTP STA O&M - Compliance	24,000			The increase is for additional field sampling equipment for in-house compliance STA monitoring.
34	Increase in Structure/Bridge Modification/Repairs	14,419,857			The increase supports the cash flow needs for design on the S-71 Structure Replacement and the S-65D Replacement both of which are a part of the aging critical flood control infrastructure program.
35	Increase in Water Management System & NAVD88	1,192,500			The increase is due to the one-time remaining need to complete the Emerson/Evergreen water management system upgrade project.
Fixed Capital Outlay			-	24,530,819	
36	Increase in Resiliency Initiatives	17,877,445			The increase is due to the anticipation of proposed resiliency grant application approval this fiscal year.
37	Increase in LTP STA O&M - Pump Station Modification/Repairs	6,653,374			The increase is due to the cash flow construction requirements for the G-6A Pump Station project.
Interagency Expenditures (Cooperative Funding)			-	-	
			-	-	
Debt			-	-	
			-	-	
Reserves - Emergency Response			-	-	
			-	-	
TOTAL NEW ISSUES			6	74,686,937	
3 - Operation and Maintenance of Lands and Works					
Total Workforce and Adopted Budget for FY2026-27			805	424,399,069	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Salaries and Benefits increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to staff reallocation to support new project initiatives and New Works operations, along with cost-of-living adjustments, higher overtime, and increased FRS, employer FICA, and health insurance costs.

Fluctuations in Contracted Services from Fiscal Year 2022-23 through Fiscal Year 2024-25 reflected the progression of the C-139 Annex Restoration Project, increased resiliency planning and flood protection/level-of-service modeling efforts, and the design and construction phases of the Critical Flood Control Infrastructure Program projects within the Operations and Maintenance Capital program.

Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay fluctuated between Fiscal Year 2022-23 and Fiscal Year 2024-25, reflecting the progression of major capital projects through planning, design, and construction. Key drivers included the C-139 Annex Restoration Project, resiliency grant-funded projects, and the aging Critical Flood Control Infrastructure Program within the Operations and Maintenance Capital program. As projects advanced through the various phases, funding shifted among the appropriate expenditure categories to align with project activities and cash flow requirements.

Additional increases in Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay during Fiscal Year 2023-24 and Fiscal Year 2024-25 were driven by one-time funding provided by the Legislature and the Legislative Budget Commission. This funding supported the Critical Flood Control Infrastructure Program, as well as operations and capital improvements associated with the C&SF and the STAs.

Over the last five years, another steady increase across all categories has been associated with New Works becoming operational to support Everglades Restoration components of the CERP program, including portions of Biscayne Bay Coastal Wetlands, the C-44 Reservoir and STA, the Caloosahatchee River West Basin Storage Reservoir, the Everglades Agricultural Area (EAA) STA, and Picayune Strand Restoration.

The District has brought additional New Works online for components of the Restoration Strategies Program, including the A-1 FEB, L-8 FEB, and STA-1W Expansion #1, as well as portions of C-111 South Dade, Picayune Strand, Biscayne Bay Coastal Wetlands, Kissimmee Restoration, Lakeside Ranch Phases 1 and 2, Lake Hicpochee Phase 1, and Ten Mile Creek.

The aging Critical Flood Control Infrastructure Program within the Operations and Maintenance Capital program has also shown a steady increase over the last five years due to funding being redirected to support aging system infrastructure, along with the ongoing commitment to implementing refurbishment plans for operational and capital projects such as critical water control structures and pump stations.

During Fiscal Year 2021-22, the District implemented the GASB 87 lease accounting standard. Implementation of this standard required the reporting of leased assets and liabilities that were previously classified as operating leases. The District is involved in seven leasing agreements as a lessee for IT equipment, as well as land and office space that qualify as long-term lease contracts under the GASB 87 lease accounting standard. The terms and conditions of these leases vary. Debt expenditures from Fiscal Year 2022-23 to

IV. PROGRAM ALLOCATIONS

Fiscal Year 2024-25 increased due to postings supporting the implementation of the GASB 87 accounting standard for recording prepaid insurance amortization, facility lease agreements, and IT equipment leases.

Land management activities continued to be funded using ad valorem revenues, mitigation revenues, state revenues from the Land Acquisition Trust Fund, release of reservation funding, and lease revenues. Land Acquisition Trust Fund revenues allowed the District to maintain its level of service by funding maintenance and land management needs. Lease revenue generated from lands acquired through the Save Our Everglades Trust Fund and federal grant funds was used to support land management activities and reduce ad valorem expenditures. The Legislature also provided Land Acquisition Trust Fund revenues for land management and vegetation management activities. This funding is included within Operating Expenses (\$2.2 million) and Contracted Services (\$109,272).

The District's Economic Stabilization funding decreased to \$59.0 million as funding was used to support Hurricane Ian. Once the District receives the remaining reimbursement from FEMA or FDEM, the fund will be restored to its original amount of \$61.3 million.

The District's Economic Stabilization funding decreased to \$59.0 million as funding was used to support Hurricane Ian. Once the District receives the remaining reimbursement from FEMA or FDEM, the fund will be restored to its original amount of \$61.3 million.

Over the next few years, major projects expected to transition to operations include the Caloosahatchee River West Basin Storage Reservoir, the EAA Reservoir and STA, the EAA Conveyance Improvements, components of CEPP North, the remaining portions of Biscayne Bay Coastal Wetlands (with the District completing the Cutler Flow-way and Pump Station S-701 and the USACE completing and transferring components of the L-31E Flow-way), Lake Hicpochee Phase 2, Western Everglades Restoration Project, and Lake Okeechobee Watershed Restoration Project. As these projects transition into operation, they will continue to increase operations and maintenance requirements across Program 3.0, resulting in additional staffing, equipment, maintenance, and operating costs.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$424.4 million, a 1.2 percent (\$5.0 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$429.4 million.

Operating Capital Outlay increased 56.5 percent (\$8.0 million), primarily due to the reallocation of funding to the aging critical flood control infrastructure programs, including the S-65D Replacement and S-71 Structure Replacement projects.

Fixed Capital Outlay decreased 28.1 percent (\$34.4 million), primarily reflecting the cash flow needs for ongoing construction of the G-6A Pump Station and Emergency Operations Center (EOC) Backup Facility, as well as the completion of the STA-1W Repairs and Replacements Project. The decrease also reflects the reclassification of funding for the Big Cypress Basin (BCB) Gordon and Palm River Structure Replacements and the BCB I-75 Weir #2 Replacement from Fixed Capital Outlay to Operating Expenses.

Operating Expenses increased 8.2 percent (\$9.9 million), primarily due to the reclassification of projects to the appropriate expense category and updated cash flow requirements for the BCB Gordon and Palm River Structure Replacements, BCB Canal Improvements, and the BCB I-75 Weir #2 Replacement. Additional increases reflect funding for the Pump & Engine

IV. PROGRAM ALLOCATIONS

Overhaul and Gate & Cylinder Overhaul programs, the C-31 Canal Bank Stabilization Project in partnership with Osceola County, and New Works transitioning to operations and maintenance.

Contracted Services increased 50.6 percent (\$7.1 million), primarily due to the addition of the BCB HC1A Feasibility Study and Modeling Initiative and increased one-time funding to support the aging critical flood control infrastructure program and operations and maintenance of the C&SF system.

Interagency Expenditures (Cooperative Funding) decreased 36.8 percent (\$351,456), primarily due to the reallocation of funds to support the aging critical flood control infrastructure program.

Salaries and Benefits increased 4.8 percent (\$4.6 million), reflecting the addition of six FTEs positions, staff reallocations, increased overtime based on historical trends, higher Florida Retirement System (FRS) contribution rates, increased FICA costs, higher health insurance claims and administrative fees, and the associated benefits costs for the additional FTEs.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$102.3 million) (805 FTEs)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Fixed Capital Outlay, Operating Capital Outlay, and Operating Expenses.

Project Name	Phase	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Operating Capital Outlay	Operating Expenses	Grand Total
BCB Gordon River Structure #1 Replacement	Planning	\$ 46,934.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 546,934.00
BCB I-75 Weir #2 Replacement	Design	\$ 102,614.00	\$ -	\$ -	\$ -	\$ -	\$ 4,800,000.00	\$ 4,902,614.00
BCB Palm River Structure #1 Replacement	Planning	\$ 46,934.00	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00	\$ 446,934.00
G-6A Pump Station	Construction	\$ 309,405.00	\$ -	\$ 34,607,697.00	\$ -	\$ -	\$ -	\$ 34,917,102.00
G-539 Pump Replacement	Design	\$ 33,244.00	\$ -	\$ 1,748,757.00	\$ -	\$ -	\$ -	\$ 1,782,001.00
Picayune Strand Miller & Merritt Control Panel Upgrades	Construction	\$ -	\$ -	\$ 2,600,000.00	\$ -	\$ -	\$ -	\$ 2,600,000.00
S-25B & S-26 Pump Station Refurbishments	Construction	\$ 16,141.00	\$ -	\$ 253,000.00	\$ -	\$ -	\$ -	\$ 269,141.00
S-65D Structure Replacement	Design	\$ -	\$ -	\$ -	\$ -	\$ 9,538,924.00	\$ -	\$ 9,538,924.00
S-71 Structure Replacement	Design	\$ 31,555.00	\$ -	\$ -	\$ -	\$ 8,685,113.00	\$ -	\$ 8,716,668.00
		\$ 586,827.00	\$ -	\$ 39,209,454.00	\$ -	\$ 18,224,037.00	\$ 5,700,000.00	\$ 63,720,318.00

IV. PROGRAM ALLOCATIONS

Major Budget Items not found in the Appendix C Project Table are provided by budget category below:

- Projects in the Major Project table of this program are listed in activity 3.2 Works (\$63.7 million)
- Contracted Services:
 - C&SF & STA Structure and Pump Station Modification, Replacement and Maintenance (\$13.6 million)
 - Aging critical flood control infrastructure program (\$10.6 million)
 - BCB HC1A Feasibility Study and Modeling (\$1.3 million)
 - Flood Protection Level of Service/ Resiliency (\$2.1 million)
 - O&M IT Support (\$1.6 million), which includes:
 - Computer consulting services for enterprise resource support and SCADA and IT security (\$1.4 million)
 - Copier/printer lease (\$162,480)
 - C&SF & STA SCADA & Telemetry Maintenance (\$835,275)
 - Long Term Plan STA Operations & Maintenance – Compliance (\$589,877)
 - Land Stewardship Restoration and Monitoring (\$400,000)
 - Movement of Water (\$398,044)
 - C&SF & STA Levee Maintenance/Mowing/Tree Management of Canals/Levees (\$381,396)
 - Exotic & Terrestrial Plant Control (\$256,453)
 - Land Stewardship Interim Lands – Administration (\$221,094)
 - Public Use and Security (\$216,000)
 - Aquatic Plant Control (\$160,000)
 - Contracted Land Management Services (\$164,272)
 - Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
 - Preventative Maintenance & Operational Plan (\$43,200)
 - Safety & Security Management (\$34,437)
 - Land Stewardship Program Support for Survey Services (\$20,000)
 - Permitting (\$5,350)
 - Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$4,625)
- Operating Expenses:
 - Exotic Plant Control (\$24.3 million), which includes:
 - New Works for BBCW, C-44 Reservoir and STA, Caloosahatchee River West Basin Storage Reservoir (WBSR), 8.5 SMA, Site 1 Impoundment, Southern Crew, C-111 Components, Picayune Strand and on District lands as part of

IV. PROGRAM ALLOCATIONS

- Indian River South, Lake Okeechobee Watershed Restoration Project and Wetland Mitigation lands under District management (\$18.8 million)
- Lygodium and Melaleuca treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$5.5 million)
- Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$21.0 million)
- C&SF & STA Movement of Water/Pumping Operations (\$16.1 million)
- C&SF & STA Structure & Pump Station Maintenance/Modification (\$15.0 million)
 - C&SF & STA Pump/Engine Overhaul Program (\$4.5 million)
 - G-370/G-372 Pump Station Engine Overhaul (\$2.0 million)
 - C&SF Gate Overhaul Program (\$750,000)
- Aquatic Plant Control and Aquatic Plant Control/LTP STA O&M (\$10.4 million)
- Maintenance of Canals/Levees/Tree Management (\$6.6 million), which includes:
 - C&SF and STA Mowing for Canals and Levees (\$3.1 million)
 - C-31 Canal Bank Stabilization with Osceola County (\$1.5 million)
 - C&SF and STA Tree Management (\$478,141)
 - C&SF and STA Maintenance for Canals and Levees (\$3.0 million)
- Preventative Maintenance & Operational Plan (\$3.1 million), which includes:
 - Electrical and recurring general facility maintenance, inspection, and maintenance expenses such as air conditioning maintenance, elevator maintenance, janitorial services and exterior grounds maintenance (\$1.6 million)
 - Utilities (\$1.2 million)
 - Building lease payments for the service centers (\$266,180)
- Terrestrial Plant Control and Terrestrial Plant Control/LTP STA O&M (\$2.5 million)
- Operations & Maintenance Field Station Maintenance (\$1.8 million)
- C&SF & STA Telemetry & Electronics Maintenance (\$1.6 million)
- Public Use and Security/LTP STA O&M (\$1.3 million)
 - The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission for enhanced patrols on District and project lands (\$1.3 million)
- Land Stewardship Interim Lands – Administration/Taxes (\$1.3 million)
- Land Stewardship Restoration and Monitoring – (\$1.6 million), which includes:
 - Wetland Restoration for DuPuis Management, Gardner Cobb and C-139 Annex Restoration Project (\$1.6 million)
- Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.2 million)
- Contracted Land Management Services (\$1.0 million)

IV. PROGRAM ALLOCATIONS

- Biocontrol Exotic Plant (\$1.0 million)
- Land Stewardship Equipment and Infrastructure Maintenance (\$735,143)
- Prescribed Burn (\$890,400)
- Land Stewardship Mechanical Vegetation Control (\$648,204)
- Land Stewardship Program Support (\$161,343)
- C&SF & STA Contamination Assessments (\$567,493)
- Security, Emergency and Safety Management (\$863,202)
- Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$184,686)
- Permitting/Compliance Enforcement (\$21,126)
- Canal/Levee Maintenance Fleet – (\$1.3 million), which includes:
 - Fleet vehicle fuel and oil (\$486,403)
 - Fleet parts and supplies (\$447,127)
 - Vehicle Maintenance & Repair (\$322,684)
- Automotive - Departments Outside O&M (\$811,277), which includes:
 - Vehicle Fuel Card Consumed (\$346,500)
 - Fleet vehicle fuel and oil (\$251,721)
 - Parts & Supplies - Fleet (\$136,468)
 - Maintenance and Repair – Vehicles (72,091)
- Structure Maintenance Fleet – (\$711,195), which includes:
 - Inventory Other Fuels – (\$323,688)
 - Fleet Parts & Supplies (\$222,298)
 - Vehicle Maintenance & Repair (\$165,209)
- Pumping Operations Fleet – (\$453,900), which includes:
 - Fleet vehicle fuel card and oil (\$229,316)
 - Fleet Parts and Supplies (\$79,417)
 - Sun Pass Toll Funding – (\$58,000)
 - Fleet Vehicle Repair– (\$87,167)
- Aquatic & Terrestrial Plant Control – Fleet (\$490,041), which includes:
 - Fleet parts and supplies (\$168,908)
 - Fleet vehicle fuel and oil (\$242,794)
 - Vehicle Maintenance & Repair (\$78,339)
- Equipment & Infrastructure Maintenance – Fleet (\$349,780), which includes:
 - Fleet vehicle fuel and oil (\$131,175)
 - Fleet parts and supplies (\$120,092)

IV. PROGRAM ALLOCATIONS

- Maintenance & Repair – Vehicles (\$98,113)
- Pump Station Maintenance - Fleet (\$392,031), which includes:
 - Fleet vehicle fuel and oil (\$215,952)
 - Maintenance and Repair – Vehicles (\$80,592)
 - Fleet parts and supplies (\$95,487)
- O&M Fleet Overhead (\$155,552), which includes:
 - Fleet vehicle fuel and oil (\$37,071)
 - Tools and Equipment (\$25,060)
 - Fleet parts and supplies (\$93,421)
- Telemetry Maintenance - Fleet (\$178,530), which includes:
 - Fleet vehicle fuel and oil (\$93,108)
 - Fleet parts and supplies (\$66,266)
 - Vehicle Maintenance & Repair (\$19,156)
- Construction - Fleet (\$96,951), which includes:
 - Fleet vehicle fuel and oil (\$26,024)
 - Maintenance and Repair – Vehicles (\$35,026)
 - Fleet parts and supplies (\$35,901)
- Compliance/Enforcement – Fleet (\$92,394), which includes:
 - Fleet vehicle fuel and oil (\$49,932)
 - Maintenance and Repair – Vehicles (\$14,277)
 - Fleet parts and supplies (\$28,185)
- O&M IT Support (\$5.5 million), which includes:
 - Software maintenance (\$4.3 million)
 - Planning /computer and monitor replacements (\$444,000)
 - Utilities (\$350,344)
 - Hardware maintenance (\$355,968)
 - Microwave Equipment Repairs (\$78,660)
- Permitting/Compliance Enforcement (\$21,126)
- Operating Capital Outlay:
 - C&SF and STA Structure Maintenance/Overhaul (\$612,211), which includes:
 - Funding for New Works equipment and for Replacement of Field Station Heavy Equipment in support of the Inspector General's Audit Report and for New Works transitioning to operations and maintenance (\$612,211)
 - C&SF Levee/Canal Maintenance (\$887,789), which includes:

IV. PROGRAM ALLOCATIONS

- Funding is for New Works equipment and for Replacement of Field Station Heavy Equipment in support of the Inspector General's Audit Report and for New Works transitioning to operations and maintenance (\$887,789).
 - STA Compliance (\$24,000)
 - Aquatic Plant Control Equipment Replacement (\$2,500)
- Fixed Capital Outlay:
 - District Potential Future Resiliency Grants Projects (\$44.0 million)
 - EOC Backup Facility (\$4.8 million)
 - Security Replacement Access Control Panel (\$12,402)
- Interagency Expenditures (Cooperative Funding):
 - Biocontrol Exotic Plant (\$300,000)
 - Terrestrial Plant Control (\$104,000)
 - STA Compliance (\$48,845)
 - Resiliency Initiatives (\$50,000)
 - Picayune Strand Agreement (\$50,000)
 - STA Telemetry (\$31,844)
 - Structure Maintenance (\$20,000)
- Fund Balance – Economic Stabilization Fund (\$59.0 million)

Other items funded with fund balance include: one-time funds for the aging critical flood control infrastructure program including the Pump & Engine and Gate & Cylinder programs, S-351, S-352, S-354 Pumps, flood control operations and maintenance for the C&SF and STA's (\$16.1 million), Land Management (Lease Revenue and Release of Reservations) along with prior year Wetlands Mitigation for Land Management for real estate appraisals and survey, public use and security, restoration, monitoring, and vegetation management, including exotic and aquatic plant control and bank stabilization (\$6.8 million), Emerson/Evergreen water management system upgrade (\$2.4 million), Exotic Animal and Plant Control (\$1.8 million), BCB Collier County Cooperative Agreement (\$900,000) for the design on the BCB Gordon and Palm River Structure Replacements, and for construction of the BCB I-75 #2 Weir Replacement (\$980,893).

IV. PROGRAM ALLOCATIONS

3.1 Land Management - Maintenance, custodial, and restoration efforts for lands acquired through federal, state and locally sponsored land acquisition programs.

District Description

Maintenance, custodial, public use improvements, and restoration efforts for lands acquired through Save Our Rivers, Preservation 2000, Florida Forever, and other land acquisition programs. The District manages lands in accordance with the objectives of these programs and in accordance with Section 373.1391, F.S. There are two major land management initiatives:

- **Conservation Lands** - The Conservation lands management objectives require that these lands be restored to and maintained in a native state and condition and be available for resource-based recreation such as hiking, camping, horseback riding, boating, hunting, and fishing. The maintenance and restoration need for these properties usually involve the control of invasive exotic vegetation, removal of ditches and levees needed to restore the natural flow of water, utilization of prescribed fire, and the control of woody vegetation through mechanical means as necessary to restore and manage native plant communities. In areas of severe degradation, habitats may be restored through the direct planting of native plant species.
- **Water Resource Project Lands** - Interim land management responsibilities for water resource project lands are to provide basic land management services for properties acquired by the District for future water resource projects, including CERP and other projects until the land is needed for construction. These lands will ultimately be used as stormwater treatment areas (STA), surface water reservoirs, ground water recharge areas, and/or buffer lands between constructed projects and lands under private ownership. These lands are not specifically acquired or designated for environmental enhancement, restoration, or preservation purposes, and generally have limited recreational value due to previous and sometimes ongoing agricultural use.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

3.1 - Land Management

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 5,234,995	\$ 5,465,307	\$ 6,254,808	\$ 6,836,303	\$ 7,326,155	\$ 489,852	7.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 651,543	\$ 750,496	\$ 805,614	\$ 1,415,094	\$ 948,219	\$ (466,875)	-33.0%
Operating Expenses	\$ 11,903,064	\$ 4,888,497	\$ 5,943,233	\$ 7,747,768	\$ 6,633,922	\$ (1,113,846)	-14.4%
Operating Capital Outlay	\$ 1,235,061	\$ 1,801,659	\$ 1,558,731	\$ 1,904,951	\$ -	\$ (1,904,951)	-100.0%
Fixed Capital Outlay	\$ 9,936,209	\$ 9,288,149	\$ 1,232,070	\$ 1,750,013	\$ -	\$ (1,750,013)	-100.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 350,000	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 27,960,871	\$ 22,344,109	\$ 15,794,456	\$ 19,704,129	\$ 14,958,296	\$ (4,745,833)	-24.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 12,249,988	\$ 1,825,861	\$ -	\$ 15,000	\$ 796,000	\$ 71,447	\$ 14,958,296

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,326,155	\$ -	\$ 7,326,155
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 948,219	\$ -	\$ 948,219
Operating Expenses	\$ 4,561,691	\$ 2,072,231	\$ 6,633,922
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 12,886,065	\$ 2,072,231	\$ 14,958,296

IV. PROGRAM ALLOCATIONS

Changes and Trends

Contracted Services increased from Fiscal Year 2022-23 through Fiscal Year 2024-25, primarily due to expanded public use and enhanced security needs on District lands.

Fluctuations in Fixed Capital Outlay, Operating Capital Outlay, and Operating Expenses during Fiscal Year 2022-23 through Fiscal Year 2024-25 reflect the cash flow requirements of the C-139 Annex Restoration Project as it progressed from design into construction.

Operating Expenses, Contracted Services, Operating Capital Outlay, and Fixed Capital Outlay increased from Fiscal Year 2024-25 to Fiscal Year 2025-26 to support the multi-year funding requirements of the C-139 Annex Restoration Project, including land management and construction activities. Additional changes reflect increased land management needs on District-owned lands and the reduction of funding for the Pennsuco willing seller program.

Land management activities continue to be funded through ad valorem revenues, mitigation revenues, state revenues from the Land Acquisition Trust Fund, and lease revenues. Land Acquisition Trust Fund revenues have enabled the District to maintain its level of service by supporting ongoing maintenance and land management needs. Lease revenues generated from lands acquired through the Save Our Everglades Trust Fund and federal grant programs are used to support land management activities, allowing existing ad valorem revenues to be directed toward other District priorities.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$15.0 million, a 24.1 percent (\$4.7 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$19.7 million.

Operating Capital Outlay decreased 100.0 percent (\$1.9 million) due to the reduced funding need for the C-139 Annex Restoration Project as it moves to operations.

Fixed Capital Outlay decreased 100.0 percent (\$1.8 million) due to the one-time funding for the Bird Rookery Boardwalk project.

Operating Expenses decreased 14.4 percent (\$1.1 million) due to the reduced funding need for the C-139 Annex Restoration Project and due to reduced available lease revenue balances.

Contracted Services decreased 33.0 percent (\$466,875) due to the realignment of funding to support the aging critical flood control infrastructure program and the reduced funding need for Greenheart of the Everglades project.

Salaries and Benefits increased 7.2 percent (\$489,852) due to FRS rate increases, FICA increases, and health insurance claim and fee increases.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$7.3 million)
- Contracted Services:
 - Land Stewardship Restoration and Monitoring (\$400,000)
 - Land Stewardship Interim Lands – Administration (\$221,094)
 - Public Use and Security (\$216,000)

IV. PROGRAM ALLOCATIONS

- Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
- Land Stewardship Program Support for Survey Services (\$20,000)
- Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$4,625)
- Operating Expenses:
 - Land Stewardship Restoration and Monitoring – (\$1.6 million), which includes:
 - Wetland Restoration for DuPuis Management, Gardner Cobb and C-139 Annex Restoration Project (\$1.6 million)
 - Public Use and Security/LTP STA O&M (\$1.3 million)
 - The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission for enhanced patrols on District and project lands.
 - Land Stewardship Interim Lands – Administration/Taxes (\$1.3 million)
 - Prescribed Burn (\$890,400)
 - Land Stewardship Equipment and Infrastructure Maintenance (\$735,143)
 - Land Stewardship Mechanical Vegetation Control (\$648,204)
 - Land Stewardship Program Support (\$161,343)
- Interagency Expenditures (Cooperative Funding):
 - Picayune Strand Agreement (\$50,000)

Items funded with Fund Balance include Land Management (Lease Revenue) along with prior year Wetlands Mitigation for Land Management for real estate appraisals and survey, public use and security, restoration, monitoring, and vegetation management (\$1.8 million).

IV. PROGRAM ALLOCATIONS

3.2 Works - The maintenance of flood control and water supply system infrastructure, such as canals, levees, and water control structures. This includes electronic communication and control activities.

District Description

The expanded works of the District are an integral part of the operations and maintenance of the Central and Southern Flood Control Project (C&SF), Storm Water Treatment Area's (STA's), Big Cypress Basin (BCB) and the operations of new facilities and structures from completed CERP and Restoration Strategies projects. The District's operations and maintenance consists of activities to effectively manage the primary canals and associated structures in South Florida. Operation and maintenance program activities include the Central and Southern Flood Control Project, as well as the Big Cypress Basin, as authorized by Chapter 373, F.S. and as directed by the USACE Regulation Schedule. Activities include the operation and maintenance of a multi-purpose water management system comprising of more than 2,300 miles of canals, more than 2,200 miles of levees/berms, 936 water control structures, 620 project culverts, and 98 pump stations, which send water south and through waterways eastward and westward to both coasts.

Most portions of the system were constructed 30-50 years ago and are reaching the end of their design life. Consequently, major refurbishment of various components of the Central and Southern Flood Control Project will be required to sustain the viability of the system.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

3.2 - Works

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 55,095,551	\$ 61,467,125	\$ 67,566,664	\$ 68,487,488	\$ 71,639,897	\$ 3,152,409	4.6%
Other Personal Services	\$ -	\$ 2,395	\$ 38,000	\$ -	\$ -	\$ -	-
Contracted Services	\$ 12,254,409	\$ 8,721,721	\$ 19,876,311	\$ 9,591,805	\$ 17,411,621	\$ 7,819,816	81.5%
Operating Expenses	\$ 52,945,230	\$ 55,269,387	\$ 66,578,077	\$ 56,473,036	\$ 69,091,784	\$ 12,618,748	22.3%
Operating Capital Outlay	\$ 14,638,962	\$ 19,385,270	\$ 43,920,905	\$ 12,247,382	\$ 22,146,639	\$ 9,899,257	80.8%
Fixed Capital Outlay	\$ 29,218,476	\$ 31,361,514	\$ 94,575,771	\$ 120,644,417	\$ 88,036,899	\$ (32,607,518)	-27.0%
Interagency Expenditures (Cooperative Funding)	\$ 369,746	\$ 774,842	\$ 1,251,313	\$ 101,844	\$ 101,844	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 164,522,375	\$ 176,982,255	\$ 293,807,041	\$ 326,526,494	\$ 327,409,206	\$ 882,712	0.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 195,167,545	\$ 79,399,893	\$ -	\$ 8,630	\$ 45,500,000	\$ 7,333,138	\$ 327,409,206

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 71,639,897	\$ -	\$ 71,639,897
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 17,070,436	\$ 341,185	\$ 17,411,621
Operating Expenses	\$ 44,685,098	\$ 24,406,686	\$ 69,091,784
Operating Capital Outlay	\$ 19,781,639	\$ 2,385,000	\$ 22,146,639
Fixed Capital Outlay	\$ 44,009,454	\$ 44,027,445	\$ 88,036,899
Interagency Expenditures (Cooperative Funding)	\$ 101,844	\$ -	\$ 101,844
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL	\$ 197,268,368	\$ 130,140,838	\$ 327,409,206

Changes and Trends

The aging critical flood control infrastructure projects within the Operations and Maintenance Capital program have experienced a shift in funding sources over the last five years.

Historically, the program was funded through recurring ad valorem revenues; however, increasing operations and maintenance costs associated with new restoration infrastructure

IV. PROGRAM ALLOCATIONS

transitioning into operations, rising fuel and electricity costs, increased service contract costs such as mowing, and the backlog of critical flood control projects requiring rehabilitation created additional funding needs. As a result, the District requested assistance from the Governor and Legislature to address these critical infrastructure requirements.

In Fiscal Year 2023-24, the District received \$43.9 million from the Legislative Budget Commission (LBC) to address the urgent S-9 Pump Station failure, support ongoing aging critical flood control infrastructure projects, and provide land management support for the Picayune Strand Restoration Project. Additionally, as a result of the 2024 Legislative session, the District received an appropriation of \$150.0 million to support aging critical flood control infrastructure projects and operations and maintenance activities associated with the Central and Southern Florida (C&SF) Project and Stormwater Treatment Areas (STAs). The \$150.0 million appropriation was allocated between the Fiscal Year 2023-24 budget and the Fiscal Year 2024-25 Adopted Budget. These changes in funding sources and allocations have significantly influenced expenditure trends from Fiscal Year 2022-23 through Fiscal Year 2024-25.

Salaries and Benefits increased from Fiscal Year 2022-23 to Fiscal Year 2025-26 due to additional staffing and staff reallocations supporting aging critical flood control infrastructure projects, as well as New Works operations associated with completed CERP, Restoration Strategies (RS), and NEEPP projects. Additional increases reflect cost-of-living adjustments, annual FRS rate increases, and FICA increases.

Contracted Services fluctuated from Fiscal Year 2022-23 through Fiscal Year 2024-25, primarily reflecting the timing and cash flow requirements of aging critical flood control infrastructure projects and resiliency-related contracts.

Operating Expenses increased from Fiscal Year 2022-23 through Fiscal Year 2024-25, primarily due to the addition of new operational works associated with completed Everglades Restoration projects under CERP, RS, and NEEPP, as well as increasing costs associated with ongoing operations and maintenance activities, including pumping operations, pump station and structure maintenance, mowing, and vegetation management. Fiscal Year 2022-23 expenditures also reflected increased storm pumping and debris removal activities. The increase in Fiscal Year 2024-25 additionally reflects one-time state appropriations supporting operations.

Operating Capital Outlay increased from Fiscal Year 2022-23 through Fiscal Year 2024-25, primarily due to cash flow requirements for aging critical flood control infrastructure projects, one-time heavy equipment and fleet purchases supporting the Inspector General Audit Report recommendations, and equipment needs associated with the C-44 Reservoir and Stormwater Treatment Area, and the Caloosahatchee River West Basin Storage Reservoir projects as components transitioned into operations. Additional increases were supported by one-time state appropriations for operations.

Fixed Capital Outlay increased from Fiscal Year 2022-23 through Fiscal Year 2024-25, primarily due to cash flow requirements associated with aging critical flood control infrastructure projects, resiliency projects supported by federal and state grant awards, and one-time state appropriations for operations.

Interagency Expenditures (Cooperative Funding) increased due to one-time funding included in the Fiscal Year 2023-24 Budget for the U.S. Army Corps of Engineers (USACE) C&SF Flood

IV. PROGRAM ALLOCATIONS

Resiliency 216 Study. The increase in the Fiscal Year 2024-25 Budget reflects one-time State Regional Climate Projections Grant funding.

The Fund Balance for Economic Stabilization is rebudgeted each year.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$327.4 million, a 0.3 percent (\$882,712) increase from the Fiscal Year 2025-26 Adopted Budget of \$326.5 million.

Fixed Capital Outlay decreased 27.0 percent (\$32.6 million) primarily due to construction cash flows for the aging critical flood control infrastructure program projects as the reach completion. The decrease is also due to the commitment item category realignment of the BCB Gordon and Palm River Structure Replacements and BCB I-75 Weir #2 Replacement projects to the Operating Expense category and the Emerson/Evergreen water management system upgrade realignment to Operating Capital Outlay for its final year.

Contracted Services increased 81.5 percent (\$7.8 million), which is primarily due to the addition of the BCB HC1A Feasibility Study and Modeling initiative, New Works transitioning to operations and maintenance, and funding for the aging critical flood control infrastructure program.

Operating Capital Outlay increased 80.8 percent (\$9.9 million) due to cash flow needs for S-65D Replacement, S-71 Structure Replacement as part of the aging critical flood control infrastructure program along with the final year of funds for Emerson/Evergreen water management system upgrade.

Operating Expenses increased 22.3 percent (\$12.6 million) due to additional BCB funding based on the cash flow requirements for the BCB I-75 Weir #2 Replacement and the commitment item category realignment for the BCB Gordon and Palm River Structure Replacement ongoing design, additional funding for the Pump & Engine Overhaul add Gate & Cylinder program, temporary pumps for S-351, S-352 and S-354, the C-31 Canal Bank Stabilization Project in partnership with Osceola County and for New Works transitioning to operations and maintenance.

Salaries and Benefits increased 4.6 percent (\$3.2 million) due to additional FTE's, the allocation of staff, and overtime increases based on trends, FRS rate increases, FICA increases and health insurance claim and fee increases.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$71.6 million)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Fixed Capital Outlay, Operating Capital Outlay and Operating Expenses.

Project Name	Phase	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Operating Capital Outlay	Operating Expenses	Grand Total
BCB Gordon River Structure #1 Replacement	Planning	\$ 46,934.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 546,934.00
BCB I-75 Weir #2 Replacement	Design	\$ 102,614.00	\$ -	\$ -	\$ -	\$ -	\$ 4,800,000.00	\$ 4,902,614.00
BCB Palm River Structure #1 Replacement	Planning	\$ 46,934.00	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00	\$ 446,934.00
G-6A Pump Station	Construction	\$ 309,405.00	\$ -	\$ 34,607,697.00	\$ -	\$ -	\$ -	\$ 34,917,102.00
G-539 Pump Replacement	Design	\$ 33,244.00	\$ -	\$ 1,748,757.00	\$ -	\$ -	\$ -	\$ 1,782,001.00
Picayune Strand Miller & Merritt Control Panel Upgrades	Construction	\$ -	\$ -	\$ 2,600,000.00	\$ -	\$ -	\$ -	\$ 2,600,000.00
S-25B & S-26 Pump Station Refurbishments	Construction	\$ 16,141.00	\$ -	\$ 253,000.00	\$ -	\$ -	\$ -	\$ 269,141.00
S-65D Structure Replacement	Design	\$ -	\$ -	\$ -	\$ -	\$ 9,538,924.00	\$ -	\$ 9,538,924.00
S-71 Structure Replacement	Design	\$ 31,555.00	\$ -	\$ -	\$ -	\$ 8,685,113.00	\$ -	\$ 8,716,668.00
		\$ 586,827.00	\$ -	\$ 39,209,454.00	\$ -	\$ 18,224,037.00	\$ 5,700,000.00	\$ 63,720,318.00

IV. PROGRAM ALLOCATIONS

Major Budget Items not found in the Appendix C Project Table are provided by budget category below:

- Contracted Services:
 - C&SF & STA Structure and Pump Station Modification, Replacement and Maintenance (\$13.6 million)
 - Aging critical flood control infrastructure program (\$10.6 million)
 - BCB HC1A Feasibility Study and Modeling (\$1.3 million)
 - Movement of Water (\$398,044)
 - C&SF & STA Levee Maintenance/Mowing/Tree Management of Canals/Levees (\$381,396)
 - C&SF & STA SCADA & Telemetry Maintenance (\$835,275)
 - Flood Protection Level of Service/ Resiliency (\$2.1 million)
- Operating Expenses:
 - Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$21.0 million)
 - C&SF & STA Movement of Water/Pumping Operations (\$16.1 million)
 - C&SF & STA Structure & Pump Station Maintenance/Modification (\$15.0 million)
 - C&SF & STA Pump/Engine Overhaul Program (\$4.5 million)
 - G-370/G-372 Pump Station Engine Overhaul (\$2.0 million)
 - C&SF Gate Overhaul Program (\$750,000)
 - Maintenance of Canals/Levees/Tree Management (\$6.6 million), which includes:
 - C&SF and STA Mowing for Canals and Levees (\$3.1 million)
 - C-31 Canal Bank Stabilization Project in partnership with Osceola County (\$1.5 million)
 - C&SF and STA Tree Management (\$478,141)
 - C&SF and STA Maintenance for Canals and Levees (\$3.0 million)
 - Operations & Maintenance Field Station Maintenance (\$1.8 million)
 - C&SF & STA Telemetry & Electronics Maintenance (\$1.6 million)
 - C&SF & STA Contamination Assessments (\$567,493)
- Operating Capital Outlay:
 - C&SF and STA Structure Maintenance/Overhaul (\$612,211), which includes:
 - Funding for New Works equipment and for Replacement of Field Station Heavy Equipment in support of the Inspector General's Audit Report and for New Works transitioning to operations and maintenance (\$612,211)
 - C&SF Levee/Canal Maintenance (\$887,789), which includes:

IV. PROGRAM ALLOCATIONS

- Funding is for New Works equipment and for Replacement of Field Station Heavy Equipment in support of the Inspector General's Audit Report and for New Works transitioning to operations and maintenance (\$887,789).
- Emerson/Evergreen Water Management System (\$2.4 million)
- Fixed Capital Outlay:
 - District Potential Future Resiliency Grants Projects (\$44.0 million)
 - EOC Backup Facility (\$4.8 million)
- Interagency Expenditures (Cooperative Funding):
 - Resiliency Initiatives (\$50,000)
 - STA Telemetry (\$31,844)
 - Structure Maintenance (\$20,000)
- Fund Balance – Emergency Response:
 - Economic Stabilization Fund (\$59.0 million): With our core mission of flood control and the importance of being able to provide for emergency response, the District is exposed to risks that could potentially limit and/or divert resources from other core missions, thereby reducing the level of service provided to its constituents. The purpose of these Fund Balances is to set aside funding to address unforeseen and unexpected events and emergencies and to meet unforeseen demand in service delivery costs or unexpected expenditures related to flood control and emergency response. These funds are included in the District budget each year in the Fund Balance category.

The utilization of the Economic Stabilization Fund is limited to the following circumstances:

- When a state of emergency is declared by the Governor of Florida or the President of the United States,
- The Governing Board determines through a resolution that an emergency or other circumstance has arisen,
- The emergency or unanticipated need directly impacts the citizens and/or environment within District boundaries, or
- Structural emergencies for which remedial action cannot wait until the next fiscal year. The Economic Stabilization Fund shall not be appropriated for recurring expenditures or other expenditures that can be addressed through the normal budgeting process.

Additional items funded with Fund Balance include: aging critical flood control infrastructure program and operations and maintenance of the C&SF and STA's (\$10.6 million), Pumps for S-351, S-352 and S-354 (\$3.9 million), Emerson/Evergreen Water Management System (\$2.4 million), Pump & Engine Overhaul program (\$1.2 million), BCB I-75 #2 Weir Replacement (\$980,893), BCB Gordon and Palm River Structure Replacements projects (\$900,000), and Gate & Cylinder Overhaul program (\$375,000).

IV. PROGRAM ALLOCATIONS

3.3 Facilities - The operation and maintenance of District support and administrative facilities.

District Description

The operation and maintenance of District support and administrative facilities. This activity includes management and maintenance of both owned and leased administrative buildings for the purposes of operating and maintaining District works and lands. Included in these services is maintenance of the work environment and space management. The mission is to provide expertly managed facilities and the delivery of timely, cost-effective services, supplies and solutions that enhance accountability and support the accomplishment of the agency's mission.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

3.3 - Facilities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative - Current/Amended)	% of Change (Tentative - Current/Amended)
Salaries and Benefits	\$ 1,248,921	\$ 781,332	\$ 1,031,613	\$ 844,262	\$ 812,788	\$ (31,474)	-3.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 115,724	\$ 111,068	\$ 326,933	\$ 73,200	\$ 43,200	\$ (30,000)	-41.0%
Operating Expenses	\$ 3,544,877	\$ 3,109,093	\$ 4,528,472	\$ 3,187,063	\$ 3,083,488	\$ (103,575)	-3.2%
Operating Capital Outlay	\$ 37,588	\$ 49,311	\$ 218,186	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ 1,360,989	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 231,074	\$ 323,637	\$ 358,573	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,178,184	\$ 4,374,470	\$ 7,824,766	\$ 4,104,525	\$ 3,939,476	\$ (165,049)	-4.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 3,939,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,939,476

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 812,788	\$ -	\$ 812,788
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 43,200	\$ -	\$ 43,200
Operating Expenses	\$ 3,083,488	\$ -	\$ 3,083,488
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,939,476	\$ -	\$ 3,939,476

Changes and Trends

Operating Capital Outlay increased from Fiscal Year 2022-23 through Fiscal Year 2024-25, primarily due to cash flow requirements associated with planned facility replacement projects.

Fixed Capital Outlay increased in Fiscal Year 2024-25 due to one-time funding for the preventative maintenance plan supporting facility chiller replacements.

Operating Expenses fluctuated from Fiscal Year 2022-23 through Fiscal Year 2024-25, reflecting necessary repairs, preventative maintenance activities at District facilities, and increasing utility costs. The increase in Fiscal Year 2024-25 was primarily due to higher maintenance, lease, and utility expenses.

Contracted Services varied during this period, primarily due to the implementation of preventive maintenance and operational plans, as well as the use of contracted support to address deferred maintenance projects and facility operational needs.

IV. PROGRAM ALLOCATIONS

Debt expenditures increased from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to accounting entries related to the implementation of the GASB 87 lease accounting standard, including the recognition of facility lease liabilities.

Salaries and Benefits varied from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to staffing changes, including vacancies that affected personnel expenditures and required additional contracted support for facility operations and maintenance activities.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$3.9 million, a 4.0 percent (\$165,049) decrease from the Fiscal Year 2025-26 Adopted Budget of \$4.1 million.

Operating Expenses decreased 3.2 percent (\$103,575) due to the realignment of funding to support the aging critical flood control infrastructure program.

Contracted Services decreased 41.0 percent (\$30,000) due to the realignment of funding to support the aging critical flood control infrastructure program.

Salaries and Benefits decreased 3.7 percent (\$31,474) due to staffing vacancies.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$812,788)
- Contracted Services:
 - Preventative Maintenance & Operational Plan (\$43,200)
- Operating Expenses:
 - Preventative Maintenance & Operational Plan (\$3.1 million), which includes:
 - Electrical and recurring general facility maintenance, inspection, and maintenance expenses such as air conditioning maintenance, elevator maintenance, janitorial services and exterior grounds maintenance (\$1.6 million)
 - Utilities (\$1.2 million)
 - Building lease payments for the service centers (\$266,180)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

3.4 Invasive Plant Control - The treatment of invasive upland and aquatic plants in district waterways or district-owned property, to improve water abatement, maintain navigability, improve water quality, or aid in the preservation, restoration, or protection of environmentally sensitive lands.

District Description

The treatment of invasive upland and aquatic plants in District waterways or District-owned property, to improve water abatement, maintain navigability, improve water quality, or aid in the preservation, restoration, or protection of environmentally sensitive lands. This activity includes management of invasive exotic and aquatic vegetation within Florida sovereign submerged lands (including lakes, rivers, and wetlands) and District properties including canals, lakes, and rights-of-way of the Central and Southern Florida (C&SF) Flood Control Project, STAs, and conservation and project lands. This maintenance is accomplished through in-house and contracted herbicidal, mechanical, and biological control methods. This activity works primarily to ensure conveyance capacity within canals and water bodies and provides for the continued surveillance of water bodies and lands for early detection and control of invasive plants.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

3.4 - Invasive Plant Control

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 4,370,778	\$ 4,635,356	\$ 4,616,840	\$ 4,361,393	\$ 4,512,053	\$ 150,660	3.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 421,464	\$ 528,551	\$ 757,289	\$ 612,225	\$ 580,725	\$ (31,500)	-5.1%
Operating Expenses	\$ 26,756,639	\$ 28,366,126	\$ 37,545,522	\$ 42,006,623	\$ 40,596,534	\$ (1,410,089)	-3.4%
Operating Capital Outlay	\$ 131,818	\$ 421,280	\$ 653,028	\$ 2,500	\$ 2,500	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 150,271	\$ 208,053	\$ 1,004,976	\$ 614,408	\$ 404,000	\$ (210,408)	-34.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 31,830,970	\$ 34,159,367	\$ 44,577,655	\$ 47,597,149	\$ 46,095,812	\$ (1,501,337)	-3.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 20,907,358	\$ 6,861,723	\$ -	\$ -	\$ 10,389,589	\$ 7,937,142	\$ 46,095,812

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,512,053	\$ -	\$ 4,512,053
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 580,725	\$ -	\$ 580,725
Operating Expenses	\$ 36,524,288	\$ 4,072,246	\$ 40,596,534
Operating Capital Outlay	\$ 2,500	\$ -	\$ 2,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 404,000	\$ -	\$ 404,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 42,023,566	\$ 4,072,246	\$ 46,095,812

Changes and Trends

Vegetation management operations have historically been outsourced for all conservation land management activities and conducted in-house by field station staff for all C&SF project works. Over time, as additional Everglades Construction Project (ECP) components have come online, field station staff that support the C&SF system have been reallocated to assist with the operations of the ECP stormwater treatment areas (STAs), resulting in more outsourcing of invasive plant control activities. As Everglades Restoration projects finish, additional New Works come online for vegetation management operations to maintain the new project footprints. The District continues to receive support in state funding from Florida Fish and Wildlife Conservation

IV. PROGRAM ALLOCATIONS

Commission, through the Bureau of Invasive Plant Management, for aquatic plant management activities in sovereign waters and for upland exotic management on conservation lands managed by the District's Vegetation Management Section.

Between Fiscal Year 2022-23 and Fiscal Year 2024-25, Operating Expenses increased due to the additional aquatic, biocontrol exotic and terrestrial plant control, supporting new operations from the CERP, NEEPP and Restoration Strategies projects becoming operational. An additional factor contributing to the increases are the increases in the chemical and spraying ground applicator contract rates for exotic, aquatic, and terrestrial plant control to support the C&SF system, New Works transitioning to operations and maintenance, work within the ECP STAs and on District-owned lands. Within the District area of responsibility, the average contractor rates have increased by discipline from 19 to 40 percent. Aquatic-safe herbicides cost per gallon have also increased from \$49.85 to \$54.11 per gallon or nine percent to an upward increase of \$11.17 to \$22.50 per gallon or 101 percent. Increases in exotic animal control, which supports the python elimination program have also contributed to the increased expenditures in those years.

Salaries and Benefits expenditures fluctuated from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to the reallocation of staffing resources within the program, cost-of-living adjustments, FICA and FRS rate increases.

Interagency Expenditures (Cooperative Funding) also increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to the addition of the one-time funding in Fiscal Year 2022-23 for the USACE Grant for Harmful Algal Bloom (HAB) Innovative Technology for Blue Green Algae response and additional funding in Fiscal Year 2024-25 partnering with the USACE supporting the Biocontrol Melaleuca Eradication project. In Fiscal Year 2025-26, the funding for the Biocontrol Melaleuca Eradication project was reduced based on work that could be completed.

Operating Capital Outlay increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to funding for aquatic plant control equipment supporting New Works transitioning to operations and maintenance. The decrease in the Fiscal Year 2025-26 Adopted Budget is due to the reduction for recurring routine small equipment for aquatic plant control.

The District continues to use wetlands mitigation and lease revenues to support exotic plant control.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$46.1 million, a 3.2 percent (\$1.5 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$47.6 million.

Operating Expenses decreased 3.4 percent (\$1.4 million) in Exotic Plant Control due to reduced available lease revenue balances and the realignment of funding to support the aging critical flood control infrastructure program.

Contracted Services decreased 5.1 percent (\$31,500) due to the realignment of funding to support the aging critical flood control infrastructure program.

Interagency Expenditures (Cooperative Funding) decreased 34.2 percent (\$210,408) due to the realignment of funding to support the aging critical flood control infrastructure program.

Salaries and Benefits increased 3.5 percent (\$150,660) due to FRS rate increases, FICA increases, and health insurance claim and fee increases.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.5 million)
- Contracted Services:
 - Exotic & Terrestrial Plant Control (\$256,453)
 - Aquatic Plant Control (\$160,000)
 - Contracted Land Management Services (\$164,272)
- Operating Expenses:
 - Exotic Plant Control (\$24.3 million), which includes:
 - New Works for BBCW, C-44 Reservoir and STA, Caloosahatchee River West Basin Storage Reservoir (WBSR), 8.5 SMA, Site 1 Impoundment, Southern Crew, C-111 Components, Picayune Strand and on District lands as part of Indian River South, BBSEER, Lake Okeechobee Watershed Restoration Project and Wetland Mitigation lands under District management (\$18.8 million)
 - *Lygodium* and *Melaleuca* treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$5.5 million)
 - Aquatic Plant Control and Aquatic Plant Control/LTP STA O&M (\$10.4 million)
 - Terrestrial Plant Control and Terrestrial Plant Control/LTP STA O&M (\$2.5 million)
 - Exotic Animal Management – Python Elimination Program in support of a Governor DeSantis priority initiative (\$1.2 million)
 - Contracted Land Management Services (\$1.0 million)
 - Biocontrol Exotic Plant (\$1.0 million)
- Operating Capital Outlay
 - Aquatic Plant Control Equipment Replacement (\$2,500)
- Interagency Expenditures (Cooperative Funding):
 - Biocontrol Exotic Plant (\$300,000)
 - Terrestrial Plant Control (\$104,000)

Items funded with Fund Balance include Land Management (Lease Revenue and Release of Reservations Revenue) for Aquatic, Terrestrial and Exotic plant control (\$5.6 million), and Wetland Mitigation for Land Management (\$641,000).

IV. PROGRAM ALLOCATIONS

3.5 Other Operation and Maintenance Activities - Operations and maintenance activities not categorized above, such as right-of-way management and other general maintenance activities.

District Description

The activities include emergency management, security, field station support, and compliance with permits issued by the federal and state regulatory agencies for District restoration projects (including wetland mitigation monitoring, water quality monitoring and reporting, planning and administrative support of release of reservations, right-of-way permitting and enforcement for both STAs and C&SF projects). Use of District lands is authorized through a leasing process or through issuance of a right-of-way occupancy permit. This protects the District's proprietary interest on canal and levee rights-of-way.

The role of the District Right of Way function is to protect the District's ability to utilize the "Works of the District" for the purposes for which they were acquired, while providing for other appropriate compatible public and private uses. Generally, the "Works of the District" include: the canal and levee rights-of-way of the Central and Southern Florida Flood Control Project, the canals and other works of the Big Cypress Basin, and other canals and rights-of-way in which the District has acquired a property interest such as the Everglades Construction Project, stormwater treatment areas (STAs) and Comprehensive Everglades Restoration Plan.

The mission of the District's Emergency Management Program is to prevent or minimize, prepare for, respond to, and recover from emergencies or disasters that threaten life or property within the boundaries of the South Florida Water Management District. These activities ensure that the District can accomplish its mission during adverse conditions.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 4,691,810	\$ 5,000,437	\$ 5,771,641	\$ 5,861,577	\$ 6,085,587	\$ 224,010	3.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 299,331	\$ 273,883	\$ 250,146	\$ 680,092	\$ 629,664	\$ (50,428)	-7.4%
Operating Expenses	\$ 717,517	\$ 725,654	\$ 765,041	\$ 1,171,599	\$ 1,069,014	\$ (102,585)	-8.8%
Operating Capital Outlay	\$ 269,188	\$ 47,139	\$ 592,802	\$ 9,500	\$ 24,000	\$ 14,500	152.6%
Fixed Capital Outlay	\$ -	\$ -	\$ 132,869	\$ 12,402	\$ 12,402	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ 95,542	\$ 45,955	\$ 124,547	\$ 189,893	\$ 48,845	\$ (141,048)	-74.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,073,388	\$ 6,093,069	\$ 7,637,066	\$ 7,925,063	\$ 7,869,512	\$ (55,551)	-0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 7,869,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,869,512

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,085,587	\$ -	\$ 6,085,587
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 624,664	\$ 5,000	\$ 629,664
Operating Expenses	\$ 754,998	\$ 314,016	\$ 1,069,014
Operating Capital Outlay	\$ 24,000	\$ -	\$ 24,000
Fixed Capital Outlay	\$ 12,402	\$ -	\$ 12,402
Interagency Expenditures (Cooperative Funding)	\$ 48,845	\$ -	\$ 48,845
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 7,550,496	\$ 319,016	\$ 7,869,512

IV. PROGRAM ALLOCATIONS

Changes and Trends

Over the past several years, this activity has increased as additional New Works infrastructure has been completed and transitioned into operations. Salaries and Benefits increased from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to staffing needs associated with supporting expanded New Works operations, as well as cost-of-living adjustments, annual FRS contribution rate increases, and FICA increases.

Operating Capital Outlay fluctuated from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to one-time laboratory, radio, and other field equipment expenditures associated with the implementation of New Works projects.

Operating Expenses increased from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to additional operational requirements for fish collection and analysis activities within the STAs as new Restoration Strategies projects transitioned into service.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$7.9 million, a 0.7 percent (\$55,551) decrease from the Fiscal Year 2025-26 Adopted Budget of \$7.9 million.

Operating Capital Outlay increased 152.6 percent (\$14,500) due to additional funding for water quality monitoring field equipment for in-house monitoring supporting New Works for Restoration Strategies projects.

Operating Expenses decreased 8.8 percent (\$102,585) due to the realignment of funds to support the aging critical flood control infrastructure program.

Contracted Services decreased 7.4 percent (\$50,428) due to the realignment of funds to support the aging critical flood control infrastructure program.

Interagency Expenditures (Cooperative Funding) decreased 74.3 percent (\$141,048) due to the realignment of funds to support the aging critical flood control infrastructure program.

Salaries and Benefits increased 3.8 percent (\$224,010) due to FRS rate increases, FICA increases, and health insurance claim and fee increases.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$6.1 million)
- Contracted Services:
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$589,877)
 - Safety & Security Management (\$34,437)
 - Permitting (\$5,350)
- Operating Expenses:
 - Security, Emergency and Safety Management (\$863,202)
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$184,686)
 - Permitting/Compliance Enforcement (\$21,126)

IV. PROGRAM ALLOCATIONS

- Operating Capital Outlay:
 - STA Compliance (\$24,000)
- Fixed Capital Outlay
 - Security Replacement Access Control Panel (\$12,402)
- Interagency Expenditures (Cooperative Funding):
 - STA Compliance (\$48,845)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

3.6 Fleet Services - This activity includes fleet services support to all District programs and projects.

District Description

This activity includes fleet services support to all District programs and projects. Management and maintenance of the District's fleet of motor vehicles and watercraft are included in this activity. The District's fleet includes automobiles, light trucks, medium and heavy trucks, construction equipment (i.e., cranes, excavators, bulldozers, etc.), marine equipment (e.g., boats, airboats, boat engines, etc.), trailers, tractors, mowers and small utility and all-terrain vehicles.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

3.6 - Fleet Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 3,321,664	\$ 3,561,363	\$ 4,101,896	\$ 4,261,118	\$ 4,239,479	\$ (21,639)	-0.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 2,742	\$ 13,772	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 5,693,037	\$ 5,706,549	\$ 6,091,802	\$ 5,055,071	\$ 5,081,870	\$ 26,799	0.5%
Operating Capital Outlay	\$ 56,848	\$ 64,630	\$ 818,456	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ 32,805	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 745	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,071,549	\$ 9,368,834	\$ 11,025,926	\$ 9,316,189	\$ 9,321,349	\$ 5,160	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 9,297,320	\$ -	\$ -	\$ -	\$ -	\$ 24,029	\$ 9,321,349

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,239,479	\$ -	\$ 4,239,479
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 5,081,870	\$ -	\$ 5,081,870
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,321,349	\$ -	\$ 9,321,349

Changes and Trends

This activity increased from Fiscal Year 2022-23 through Fiscal Year 2024-25, primarily due to the District's efforts to consolidate and more accurately capture fleet-related expenditures within Fleet Services. The past five years reflect the transition from a decentralized spending model to a centralized approach, providing improved visibility and a more accurate financial trend for evaluation.

Operating Expenses increased from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to the centralization of previously decentralized fleet activities and rising vehicle and equipment maintenance costs.

Operating Capital Outlay increased in Fiscal Year 2024-25 due to one-time replacement needs for levee and structure maintenance equipment. Fixed Capital Outlay experienced a one-time increase in Fiscal Year 2023-24 due to fleet shop equipment upgrades.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$9.3 million, a 0.1 percent (\$5,160) increase from the Fiscal Year 2025-26 Adopted Budget of \$9.3 million.

Operating Expenses increased 0.5 percent (\$26,799) to support New Works operational fleet and equipment maintenance costs.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.2 million)
- Operating Expenses:
 - Canal/Levee Maintenance Fleet – (\$1.3 million), which includes:
 - Fleet vehicle fuel and oil (\$486,403)
 - Fleet parts and supplies (\$447,127)
 - Vehicle Maintenance & Repair (\$322,684)
 - Automotive - Departments Outside O&M (\$811,277), which includes:
 - Vehicle Fuel Card Consumed (\$346,500)
 - Fleet vehicle fuel and oil (\$251,721)
 - Parts & Supplies - Fleet (\$136,468)
 - Maintenance and Repair – Vehicles (72,091)
 - Structure Maintenance Fleet – (\$711,195), which includes:
 - Inventory Other Fuels – (\$323,688)
 - Fleet Parts & Supplies (\$222,298)
 - Vehicle Maintenance & Repair (\$165,209)
 - Pumping Operations Fleet – (\$453,900), which includes:
 - Fleet vehicle fuel card and oil (\$229,316)
 - Fleet Parts and Supplies (\$79,417)
 - Sun Pass Toll Funding – (\$58,000)
 - Fleet Vehicle Repair– (\$87,167)
 - Aquatic & Terrestrial Plant Control – Fleet (\$490,041), which includes:
 - Fleet parts and supplies (\$168,908)
 - Fleet vehicle fuel and oil (\$242,794)
 - Vehicle Maintenance & Repair (\$78,339)
 - Equipment & Infrastructure Maintenance – Fleet (\$349,780), which includes:
 - Fleet vehicle fuel and oil (\$131,175)
 - Fleet parts and supplies (\$120,092)
 - Maintenance & Repair – Vehicles (\$98,113)
 - Pump Station Maintenance - Fleet (\$392,031), which includes:

IV. PROGRAM ALLOCATIONS

- Fleet vehicle fuel and oil (\$215,952)
- Maintenance and Repair – Vehicles (\$80,592)
- Fleet parts and supplies (\$95,487)
- O&M Fleet Overhead (\$155,552), which includes:
 - Fleet vehicle fuel and oil (\$37,071)
 - Tools and Equipment (\$25,060)
 - Fleet parts and supplies (\$93,421)
- Telemetry Maintenance - Fleet (\$178,530), which includes:
 - Fleet vehicle fuel and oil (\$93,108)
 - Fleet parts and supplies (\$66,266)
 - Vehicle Maintenance & Repair (\$19,156)
- Construction - Fleet (\$96,951), which includes:
 - Fleet vehicle fuel and oil (\$26,024)
 - Maintenance and Repair – Vehicles (\$35,026)
 - Fleet parts and supplies (\$35,901)
- Compliance/Enforcement – Fleet (\$92,394), which includes:
 - Fleet vehicle fuel and oil (\$49,932)
 - Maintenance and Repair – Vehicles (\$14,277)
 - Fleet parts and supplies (\$28,185)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

3.7 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

District Description

This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development that support the Operations and Maintenance program and related activities.

Information technology items (salaries, contractors, hardware and software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

3.7 - Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 5,391,023	\$ 6,152,890	\$ 6,728,707	\$ 6,972,612	\$ 7,655,991	\$ 683,379	9.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 611,816	\$ 550,920	\$ 2,184,513	\$ 1,717,161	\$ 1,600,161	\$ (117,000)	-6.8%
Operating Expenses	\$ 3,516,481	\$ 4,004,786	\$ 5,361,233	\$ 5,549,266	\$ 5,549,266	\$ -	0.0%
Operating Capital Outlay	\$ 88,954	\$ 13,715	\$ 79,560	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 143,424	\$ 143,424	\$ 143,424	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,751,698	\$ 10,865,735	\$ 14,497,437	\$ 14,239,039	\$ 14,805,418	\$ 566,379	4.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 14,805,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,805,418

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,655,991	\$ -	\$ 7,655,991
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,600,161	\$ -	\$ 1,600,161
Operating Expenses	\$ 5,549,266	\$ -	\$ 5,549,266
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 14,805,418	\$ -	\$ 14,805,418

Changes and Trends

Operating Expenses increased from Fiscal Year 2022-23 through Fiscal Year 2024-25, primarily due to rising software upgrade requirements and licensing costs. These costs continue to increase annually as software applications require ongoing enhancements, updates, and renewals.

Contracted Services increased overall from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to the growing need for specialized external IT support related to software applications and systems.

IV. PROGRAM ALLOCATIONS

Operating Capital Outlay fluctuated from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to varying needs for computer hardware purchases and technology equipment replacements.

Salaries and Benefits increased from Fiscal Year 2022-23 through Fiscal Year 2024-25 due to IT staff supporting expanded program requirements. As New Works infrastructure transitions into operations, additional IT resources are needed to support network operations, computer support, and system maintenance. Budget increase is also due to health insurance and fees based on claim trends, increased employer FICA costs, and annual FRS contribution rate increases.

Debt expenditures from Fiscal Year 2022-23 through Fiscal Year 2024-25 reflect accounting entries associated with the implementation of the GASB 87 lease accounting standard for IT equipment lease agreements.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$14.8 million, a 4.0 percent (\$566,379) increase from the Fiscal Year 2025-26 Adopted Budget of \$14.2 million.

Salaries and Benefits increased 9.8 percent (\$683,379) due to FRS rate increases, FICA increases, and health insurance claim and fee increases.

Contracted Services decreased 6.8 percent (\$117,000) due to the realignment of funds to support the aging critical flood control infrastructure program.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$7.7 million)
- Contracted Services:
 - O&M IT Support (\$1.6 million), which includes:
 - Computer consulting services for enterprise resource support and SCADA and IT security (\$1.4 million)
 - Copier/printer lease (\$162,480)
- Operating Expenses:
 - O&M IT Support (\$5.5 million), which includes:
 - Software maintenance (\$4.3 million)
 - Planning /computer and monitor replacements (\$444,000)
 - Utilities (\$350,344)
 - Hardware maintenance (\$355,968)
 - Microwave Equipment Repairs (\$78,660)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 4.0 Regulation

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

District Description

This program includes all permitting functions of the District, including water use permitting, water well construction permitting and well contractor licensing, and environmental resource permitting. These activities are designed to ensure that water and related natural resources in the District are protected and conserved. Also included are permit compliance and enforcement activities, administration of water shortage rules, and other activities necessary to support the District's regulatory responsibilities.

Water Use Bureau staff established a Public Water Supply Task Force where client relationship managers have been assigned to utilities in various geographic areas. These employees continue building relationships by working very closely with the utility to get them fully in compliance in a positive and collaborative manner. The level of Public Water Supply utility compliance continues to increase since implementation of this effort.

The ongoing Environmental Resource and Surface Water Permitting activity produces technical evaluation of proposed stormwater water management systems at a continued level of service to ensure water quantity, water quality, and environmental criteria are met. All permit applications must be processed within statutorily established time frames. Compliance reviews of issued permits and enforcement actions for unauthorized works, including the activities listed above, are all ongoing efforts.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

4.0 Regulation

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative - Current/Amended)	% of Change (Tentative - Current/Amended)
Salaries and Benefits	\$ 15,279,025	\$ 16,509,700	\$ 17,534,888	\$ 19,098,567	\$ 19,552,012	\$ 453,445	2.4%
Other Personal Services	\$ 48,847	\$ 62,360	\$ 68,367	\$ 87,466	\$ -	\$ (87,466)	-100.0%
Contracted Services	\$ 202,429	\$ 250,618	\$ 456,025	\$ 391,019	\$ 358,019	\$ (33,000)	-8.4%
Operating Expenses	\$ 1,246,272	\$ 844,206	\$ 2,140,558	\$ 5,926,711	\$ 6,251,118	\$ 324,407	5.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 51,157	\$ 592,560	\$ 55,551	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 16,827,731	\$ 18,259,443	\$ 20,255,389	\$ 25,503,763	\$ 26,161,149	\$ 657,386	2.6%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 19,552,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,552,012
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 358,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 358,019
Operating Expenses	\$ 6,251,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,251,118
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 26,161,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,161,149

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	156	\$ 12,996,568	\$ 19,552,012	\$ -	\$ 19,552,012
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 343,849	\$ 14,170	\$ 358,019
Operating Expenses			\$ 1,793,258	\$ 4,457,860	\$ 6,251,118
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 21,689,119	\$ 4,472,030	\$ 26,161,149

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Current/Amended to Tentative 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	163	163	159	158	156	(2)	-1.3%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	2	2	2	2	-	(2)	-100.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	165	165	161	160	156	(4)	-2.5%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2026-27
 Tentative Budget - August 1, 2026

Fiscal Year 2025-26 Budget (Adopted)		158	25,503,763	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			(2)	-
		-		
Other Personal Services			-	(87,466)
1	Decrease in Environmental Resource Permitting	(43,733)		
				The decrease in other personnel services administrative support for environmental resource permitting is due to the realignment of funds to support the aging critical flood control infrastructure program.
2	Decrease in Water Use Permitting	(43,733)		
				The decrease in other personnel services administrative support for environmental resource permitting is due to the realignment of funds to support the aging critical flood control infrastructure program.
Contracted Services			-	(33,000)
3	Decrease in Environmental Resource Permitting	(13,000)		
				The decrease in contractual services support for environmental resource permitting compliance due to the realignment of funds to support the aging critical flood control infrastructure program.
4	Decrease in Water Use Permitting	(20,000)		
				The decrease in advertising services for water use permitting is due to the realignment of funds to support the aging critical flood control infrastructure program.
Operating Expenses			-	(266,412)
5	Decrease in Environmental Resource Permitting	(266,412)		
				The decrease in flight operations support for environmental resource permitting is due to the realignment of funds to support the aging critical flood control infrastructure program.
Operating Capital Outlay			-	-
		-		
Fixed Capital Outlay			-	-
		-		
Interagency Expenditures (Cooperative Funding)			-	-
		-		
Debt			-	-
		-		
Reserves - Emergency Response			-	-
		-		
TOTAL REDUCTIONS			(2)	(386,878)

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2026-27
 Tentative Budget - August 1, 2026

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	453,445	
1	Increase Total Salary and Wages	155,258			Salary expenditures increased despite a reduction of two FTEs, primarily reflecting changes in workforce composition.
2	Increase in Total Fringe Benefits	298,187			The increase is due to FRS rate increases, FICA increases and health insurance claim and fee increases
Other Personal Services			-	-	
		-			
Contracted Services			-	-	
		-			
Operating Expenses			-	590,819	
3	Increase in Regulation Program Support	590,819			The increase is in healthcare self insurance for claims and fees.
Operating Capital Outlay			-	-	
		-			
Fixed Capital Outlay			-	-	
		-			
Interagency Expenditures (Cooperative Funding)			-	-	
		-			
Debt			-	-	
		-			
Reserves - Emergency Response			-	-	
		-			
TOTAL NEW ISSUES			-	1,044,264	
4 - Regulation					
Total Workforce and Adopted Budget for FY2026-27			156	26,161,149	

IV. PROGRAM ALLOCATIONS

Changes and Trends

The proposed funding level supports the review of an average of 1,800 water use permit applications; 2,200 environmental and surface water permit applications; and numerous compliance investigations per year. The program also stays current with construction certifications

Between Fiscal Year 2022-23 and Fiscal Year 2024-25, Contracted Services increased due to rising permitting support costs, including advertising expenses and IT consulting services for permitting software. Salaries and Benefits increased because of cost-of-living adjustments, higher FRS contributions, and the employer's share of FICA taxes.

The increase in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 is primarily attributable to higher IT software maintenance costs and increased health and self-insurance budgets based on claims history.

Debt expenditures from Fiscal Year 2022-23 through Fiscal Year 2024-25 reflect postings associated with the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$26.2 million, a 2.6 percent (\$657,386) increase from the Fiscal Year 2025-26 Adopted Budget of \$25.5 million. This increase is primarily due to a 5.5 percent (\$324,407) increase in Operating Expenses, driven by higher program support for health insurance based on claims history and actuarial projections.

Salaries and Benefits increased 2.4 percent (\$453,445) despite a reduction of two FTEs, primarily reflecting changes in workforce composition, including employee turnover and position mix. Additional increases are attributable to higher FRS contribution rates, increased FICA taxes, and higher health insurance claims and administrative fees.

Other Personnel Services decreased 100.0 percent (\$87,466) due to the elimination of contractual permitting support. Contracted Services decreased 8.4 percent (\$33,000) due to reduced permit compliance support. These reductions reflect a realignment of funds to support the aging critical flood control infrastructure.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$19.6 million) (156 FTEs)
- Contracted Services:
 - Water Use Permitting legal services for publishing legal notices of receipt of application for individual consumptive use permits (\$40,000)
 - Environmental Resource Permitting (\$24,958), which includes:
 - Scanning Services (\$20,958)
 - Advertising Services (\$4,000)
 - Regulation IT Support (\$270,329), which includes:

IV. PROGRAM ALLOCATIONS

- Computer consulting services (\$201,324)
- Copier/printer leases (\$44,005)
- Network Cabling (\$25,000)
- Operating Expenses:
 - Regulation Program Support for self-insurance programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$4.5 million)
 - Regulation IT Support (\$1.6 million), which includes:
 - IT Software Maintenance (\$1.4 million)
 - Telecommunications Services (\$94,884)
 - IT Hardware Maintenance (\$92,195)
 - Environmental Resource Permitting (\$145,307), which includes:
 - Credit Card Processing and County Recording Fees for permit application payment (\$107,775)
 - Office supplies, travel, training, books & subscriptions, part and supplies, and postage (\$37,532)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

4.1 Consumptive Use Permitting - The review, issuance, renewal, and enforcement of water use permits

District Description

Consumptive use permitting is a state-mandated activity assigned to the water management districts. The objective of this activity is to ensure safe, efficient, equitable, and reliable development and utilization of the state's water resources. This includes the review, issuance, renewal, and enforcement of water use permits. The major components are to review and to prepare recommendations for permit applications for all consumptive uses of water within the District boundaries; and complete post-permit compliance reviews of priority projects based on staffing resources.

This activity also includes pre-permit planning, permit issuance, dispute resolution, litigation support, criteria and rule development, Coastal Zone Management support, automation and administrative support, and rulemaking to update consumptive use permit rules to implement the regulatory recommendations of the District's regional water supply plans.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

4.1 - Consumptive Use Permitting

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 3,899,003	\$ 4,305,384	\$ 4,521,737	\$ 5,744,271	\$ 6,012,757	\$ 268,486	4.7%
Other Personal Services	\$ 22,619	\$ 30,667	\$ 35,467	\$ 43,733	\$ -	\$ (43,733)	-100.0%
Contracted Services	\$ 51,320	\$ 52,246	\$ 63,652	\$ 60,000	\$ 40,000	\$ (20,000)	-33.3%
Operating Expenses	\$ 741	\$ 7,380	\$ 5,623	\$ 9,175	\$ 9,175	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,973,682	\$ 4,395,678	\$ 4,626,479	\$ 5,857,179	\$ 6,061,932	\$ 204,753	3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 6,061,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,061,932

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,012,757	\$ -	\$ 6,012,757
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 40,000	\$ -	\$ 40,000
Operating Expenses	\$ 9,175	\$ -	\$ 9,175
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,061,932	\$ -	\$ 6,061,932

Changes and Trends

The proposed funding level supports the review of an average of 1,800 water use permit applications and numerous related compliance investigations per year. Contracted Services such as advertising have increased as the number of average permits reviewed trends upward in conjunction with inflation. The District is required to advertise all applications for individual water use permits. The Water Use Bureau initiated and continues to implement the Public Water Supply Task Force. The Task Force is comprised of water use compliance analysts with the objective of collaborating with Public Water Supply permittees by encouraging involvement and open dialogue on Public Water Supply compliance issues. The fluctuations in Operating

IV. PROGRAM ALLOCATIONS

Expenses from Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to conference registrations for online webinars for required training. Increases in Salaries and Benefits from Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to cost-of-living adjustments and increases in FRS contributions, and employer's share of FICA taxes. Increases in Other Personnel Services are due to an increase in contractor support for water use permitting.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$6.1 million, a 3.5 percent (\$204,753) increase from the Fiscal Year 2025-26 Adopted Budget of \$5.9 million due to Salaries and Benefits increasing by 4.7 percent (\$268,486). The increase is due to FRS rate increases; FICA increases and health insurance claim and fee increases. The increase was partially offset by a decrease of 100.0 percent (\$43,733) in Other Personnel Services due to a reduction in contractual permitting support. Contracted Services also decreased 33.3 percent (\$20,000) due to reductions in permit advertising services. These decreases were due to a realignment of funds in support of the aging critical flood control infrastructure.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$6.0 million)
- Contracted Services:
 - Water Use Permitting for publishing legal notice of receipt of application for individual consumptive use permits (\$40,000)
- Operating Expenses:
 - Water Use Training (\$8,000)
 - Small Tools (\$225)
 - Business Travel (\$950)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

4.2 Water Well Construction Permitting and Contractor License - The review, issuance, renewal, and enforcement of water well construction permits and regulation of contractor licensing.

District Description

There is no funding for this activity, although there is regulatory authority in consumptive use permitting for these activities, if needed, not delegated to other agencies. Well Construction Permits ensure that wells are built by licensed water well contractors and conform to water well construction permit standards. Unless exempt, a well construction permit must be obtained from the District or an agency delegated by the District prior to the construction, repair, modification, or abandonment of any water well, test well or monitor well within the District's jurisdiction. A consumptive use permit may be required before the well construction permit can be issued. The District regulates the location, construction, repair, and abandonment of water wells in Monroe and Charlotte Counties, and for wells larger than 12 inches in diameter in Broward County. The District has delegated the location construction, repair, and abandonment of water wells in its remaining counties to their respective health departments or other delegated agencies. The dates when these agreements were signed between the District and the Health Departments or other delegated agencies are listed in Chapter 40E-3 and provided below:

- Hendry – April 18, 2005
- Collier, Glades, Orange, Osceola, Palm Beach, Polk – May 11, 2005
- Broward – June 8, 2005
- Miami-Dade – August 10, 2005
- City of Cape Coral – August 10, 2005
- Lee – September 13, 2005
- Highlands, Okeechobee, Martin, St. Lucie – May 13, 2010

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

4.3 Environmental Resource and Surface Water Permitting - The review, issuance, and enforcement of environmental resource and surface water permits.

District Description

This state-mandated activity involves review, issuance, compliance, and enforcement of Environmental Resource Permits (ERP). The objective is to ensure that land development projects and wetland dredge and fill activities do not cause adverse environmental, water quality, or water quantity impacts, and to take necessary compliance action when permit requirements are not met. This activity includes technical review and evaluation of construction plans for proposed development activities, field inspection of project sites requesting permits or wetland determinations, compliance review of project sites, preparation of technical staff reports, and review of Sovereign Submerged Lands authorizations associated with Environmental Resource Permits. This activity also includes pre-permit planning, permit issuance, dispute resolution, litigation support, criteria and rule development, site certifications, coastal zone consistency reviews, and automation support. This ongoing activity produces technical evaluations of proposed stormwater management systems at a continued level of service to ensure compliance with water quantity, water quality, and environmental criteria. All permit applications must be processed within established time frames. Compliance reviews of issued permits and enforcement actions for unauthorized works, including the activities listed above, are all ongoing efforts.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26 and 2026-27
TENTATIVE BUDGET - Fiscal Year 2026-27

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in S (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 9,034,800	\$ 9,767,399	\$ 10,494,983	\$ 10,454,317	\$ 10,330,007	\$ (124,310)	-1.2%
Other Personal Services	\$ 26,228	\$ 31,693	\$ 32,900	\$ 43,733	\$ -	\$ (43,733)	-100.0%
Contracted Services	\$ 46,035	\$ 7,810	\$ 108,441	\$ 37,958	\$ 24,958	\$ (13,000)	-34.2%
Operating Expenses	\$ 378,408	\$ 362,241	\$ 346,112	\$ 416,414	\$ 150,002	\$ (266,412)	-64.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 51,157	\$ 55,465	\$ 55,551	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,536,629	\$ 10,224,608	\$ 11,037,987	\$ 10,952,422	\$ 10,504,967	\$ (447,455)	-4.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 10,504,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,504,967

OPERATING AND NON-OPERATING Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,330,007	\$ -	\$ 10,330,007
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 24,958	\$ -	\$ 24,958
Operating Expenses	\$ 150,002	\$ -	\$ 150,002
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,504,967	\$ -	\$ 10,504,967

IV. PROGRAM ALLOCATIONS

Changes and Trends

The Fiscal Year 2026-27 Tentative Budget represents a consistent level of service. The proposed funding level supports the review of an average of 2,200 permit applications and numerous compliance investigations per year and staying current with construction certifications. The fluctuations in Contracted Services from Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to increases and decreases in regulatory Flight and Contractual support needs. The increase in Salaries and Benefits from Fiscal Year 2022-23 to Fiscal Year 2024-25 is due to cost-of-living adjustments, increases in FRS contributions and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$10.5 million, a 4.1 percent (\$447,455) decrease from the Fiscal Year 2025-26 Adopted Budget of \$11.0 million. Salaries and Benefits decreased 1.2 percent (\$124,310), reflecting a decrease of two FTEs allocated to this activity. Other Personnel Services decreased 100.0 percent (\$43,733) due to a decrease in contractual administrative Support. Operating Expenses decreased 64.0 percent (\$266,412) and Contracted Services decreased 34.2 percent (\$13,000) due to a reduction in permitting support services.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$10.3 million)
- Contracted Services:
 - Scanning and Advertising Services (\$24,958)
- Operating Expenses:
 - Credit Card Processing and County Recording Fees for permit application payment (\$107,775)
 - Office supplies, travel, training, books & subscriptions, part and supplies, and postage (\$35,752)

IV. PROGRAM ALLOCATIONS

4.4 Other Regulatory and Enforcement Activities - Regulatory and enforcement activities not otherwise categorized above.

District Description

This category is intended to include other District regulatory programs and activities not otherwise described in Activities 4.1 through 4.3, which is the overall management and administrative support for all regulation activities described under Program 4.0.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 573,485	\$ 579,908	\$ 536,085	\$ 673,057	\$ 806,897	\$ 133,840	19.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 15,613	\$ 28,157	\$ 27,785	\$ 22,732	\$ 22,732	\$ -	0.0%
Operating Expenses	\$ 31,424	\$ 4,127	\$ 18,640	\$ 3,904,644	\$ 4,495,463	\$ 590,819	15.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 620,522	\$ 612,192	\$ 582,510	\$ 4,600,433	\$ 5,325,092	\$ 724,659	15.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 5,325,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,325,092

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 806,897	\$ -	\$ 806,897
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 8,562	\$ 14,170	\$ 22,732
Operating Expenses	\$ 37,603	\$ 4,457,860	\$ 4,495,463
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 853,062	\$ 4,472,030	\$ 5,325,092

Changes and Trends

The fluctuation in Salaries and Benefits between Fiscal Year 2022-23 to Fiscal Year 2024-25 is due to an increase in FRS retirement contributions and employer's share of FICA taxes and cost-of-living adjustments. The variance in Contracted Services between Fiscal Year 2022-23 to Fiscal Year 2024-25 is due to advertising expenses, and the variance in Operating Expenses between Fiscal Year 2022-23 to Fiscal Year 2024-25 is due to self-insurance expenses, conference registrations, and travel expenses. Increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increases in IT hardware and software maintenance, increases in ERP permitting programming and increases in health and self-insurance budget, but expenses vary based on expenditure postings. Decreases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2023-24 are due to a reduction in travel and training expenses.

This activity is primarily the overall management and administrative support for all regulation activities described under category 4.0.

Budget Variances

IV. PROGRAM ALLOCATIONS

The Fiscal Year 2026-27 Tentative Budget is \$5.3 million is a 15.8 percent (\$724,659) increase from the Fiscal Year 2025-26 Adopted Budget of \$4.6 million. The increase is due to a 19.9 percent (\$133,840) increase in Salaries and Benefits due to FRS rate increases, FICA increases and health insurance claim and fee increases. Operating Expenses increased 15.1 percent (\$590,819) due to an increase in health insurance claims and fees.

Major Budget Items for this activity are included in the following:

- Salaries and Benefits (\$806,897)
- Contracted Services:
 - Claims Handling Fees & Physicals (\$22,732)
- Operating Expenses:
 - Medical, Dental & Vision Claims budget (\$4.0 million) Administrator /Actuarial Fees Paid (\$381,975)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

4.5 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

District Description

Information technology items (salaries, contractors, hardware and software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

4.5 - Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 1,771,737	\$ 1,857,008	\$ 1,982,083	\$ 2,226,922	\$ 2,402,351	\$ 175,429	7.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 89,480	\$ 162,405	\$ 256,147	\$ 270,329	\$ 270,329	\$ -	0.0%
Operating Expenses	\$ 835,699	\$ 470,457	\$ 1,770,183	\$ 1,596,478	\$ 1,596,478	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 537,095	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,696,897	\$ 3,026,966	\$ 4,008,413	\$ 4,093,729	\$ 4,269,158	\$ 175,429	4.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 4,269,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,269,158

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,402,351	\$ -	\$ 2,402,351
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 270,329	\$ -	\$ 270,329
Operating Expenses	\$ 1,596,478	\$ -	\$ 1,596,478
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,269,158	\$ -	\$ 4,269,158

Changes and Trends

Contracted Services increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 for consulting services and application development as a regulation software module replacement continued. The decrease in Operating Expenses from Fiscal 2022-23 to Fiscal Year 2024-25 is due to fluctuations in funding requirements for computer software, utilities, and computer parts and supplies. Debt expenditures from Fiscal Year 2023-24 support the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements. The increase in Salaries and Benefits from Fiscal 2022-23 to Fiscal Year 2024-25 are due to the cost-of-living adjustments, increases in District FRS retirement contributions and the employers share of FICA taxes. Increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increases in IT software maintenance.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$4.3 million, a 4.3 percent (\$175,429) increase from the Fiscal Year 2025-26 Adopted Budget of \$4.1 million. Salaries and Benefits increased 7.9 percent (\$175,429) due to FRS rate increases; FICA increases and health insurance claim and fee increases.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$2.4 million)
- Contracted Services:
 - Copier/Printer Lease and Network Cabling (\$69,005)
 - SAP and Security Consulting Services (\$201,324)
- Operating Expenses:
 - IT Software Maintenance (\$1.4 million)
 - Telecommunications Services (\$94,884)
 - IT Hardware Maintenance (\$92,195)

There are no items funded with Fund balance.

IV. PROGRAM ALLOCATIONS

Program 5.0 Outreach

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

District Description

This program provides clear concise and consistent information regarding District missions, functions, programs, project, and other operational aspects. Environmental activities are designed to reach broad audiences to provide increased awareness of flood control and water management resource issues and other roles and responsibilities of the District among the more than 9.0 million residents in South Florida. The District works to leverage opportunities for earned (free) media and outreach through the creation and distribution of e-newsletters and via the District's website, which contains updated information about priority programs and water resource related issues.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

5.0 Outreach

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 1,202,431	\$ 1,324,708	\$ 974,088	\$ 1,067,396	\$ 1,127,277	\$ 59,881	5.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 18,883	\$ 7,989	\$ 1,732	\$ 30,100	\$ 3,100	\$ (27,000)	-89.7%
Operating Expenses	\$ 75,509	\$ 74,797	\$ 56,450	\$ 46,150	\$ 36,150	\$ (10,000)	-21.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,296,823	\$ 1,407,495	\$ 1,032,270	\$ 1,143,646	\$ 1,166,527	\$ 22,881	2.0%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,127,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,127,277
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 3,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100
Operating Expenses	\$ 36,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,150
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,166,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,166,527

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	8	\$ 719,312	\$ 1,127,277	\$ -	\$ 1,127,277
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 3,100	\$ -	\$ 3,100
Operating Expenses			\$ 36,150	\$ -	\$ 36,150
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 1,166,527	\$ -	\$ 1,166,527

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Current/Amended to Tentative 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	10	10	10	8	8	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	10	10	10	8	8	-	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2026-27

Tentative Budget - August 1, 2026

Fiscal Year 2025-26 Budget (Adopted)		8	1,143,646	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			-	(14,487)
1	Decrease Total Salary and Wages	(14,487)		Reduction due to attrition and distribution of staff.
Other Personal Services			-	-
		-		
Contracted Services			-	(27,000)
2	Decrease in Lobby/Legislative Affairs	(27,000)		The decrease in contracted services is for federal legislative liaison services.
Operating Expenses			-	(10,000)
3	Decrease in Public Information	(10,000)		The decrease in video support for communication services is due to the realignment of funds to support the aging critical flood control infrastructure program.
Operating Capital Outlay			-	-
		-		
Fixed Capital Outlay			-	-
		-		
Interagency Expenditures (Cooperative Funding)			-	-
		-		
Debt			-	-
		-		
Reserves - Emergency Response			-	-
		-		
TOTAL REDUCTIONS			-	(51,487)

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2026-27
 Tentative Budget - August 1, 2026

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	74,368	
1	Increase in Total Fringe Benefits	74,368			The increase is due to FRS rate increases, FICA increases and health insurance claim and fee increases.
Other Personal Services			-	-	
		-			
Contracted Services			-	-	
		-			
Operating Expenses			-	-	
		-			
Operating Capital Outlay			-	-	
		-			
Fixed Capital Outlay			-	-	
		-			
Interagency Expenditures (Cooperative Funding)			-	-	
		-			
Debt			-	-	
		-			
Reserves - Emergency Response			-	-	
		-			
TOTAL NEW ISSUES			-	74,368	
5 - Outreach					
Total Workforce and Adopted Budget for FY2026-27			8	1,166,527	

IV. PROGRAM ALLOCATIONS

Changes and Trends

The decreases in Contracted Services between Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to decreases in offsite storage and subscriptions. The decrease in Operating Expenses between Fiscal Year 2022-23 to Fiscal Year 2024-25 is due to a decrease in meeting and travel expenses. Decrease in Salaries and Benefits in Fiscal Year 2024-25 is due to attrition and staff distribution.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$1.2 million, a 2.0 percent (\$22,881) increase from the Fiscal Year 2025-26 Adopted Budget of \$1.1 million. The variance is due to an increase in Salaries and Benefits of 5.6 percent (\$59,881) due to FRS rate increases, FICA increases and health insurance claim and fee increases. This increase is partially offset by a decrease in Contracted Services of 89.7 percent (\$27,000) for the reduction of a Legislative Cooperative Position, and a reduction in Operating Expenses of 21.7 percent (\$10,000) for public information support services.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$1.1 million) (8 FTEs)
- Contracted Services:
 - Public Information for media related services (\$3,100)
- Operating Expenses:
 - Public Information (\$31,650), which includes:
 - Media related equipment and Outreach services (\$24,050)
 - Membership dues, office supplies, and subscriptions (\$7,600)
 - Lobby Tools (\$4,500)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

5.1 Water Resource Education - Water Management District activities and media publications that present factual information on the nature, use, and management of water resources (including water supply and demand management). This program also includes teacher education and training activities.

District Description

Water Management District activities and media publications that present factual information on the nature, use, and management of water resources (including water supply and demand management). This program also includes teacher education and training activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

5.1 - Water Resource Education

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

5.2 Public Information - All public notices regarding water management district decision-making and Governing Board, basin board, and advisory committee meetings, public workshops, public hearings, and other District meetings; and factual information provided to the public and others by a water management district regarding District structure, functions, programs, budget, and other operational aspects of the District.

District Description

This outreach component is designed to reach broad audiences to provide increased awareness of flood control and water management resource issues and the roles and responsibilities of the District among the over 9.0 million residents in South Florida. This includes the development and distribution of publications, public service programming, public meetings, presentations, water resource education, media relations, social media, and content management of the agency website to provide clear, concise, and consistent information regarding District mission, structure, functions, programs, projects and other operational aspects. The District works to leverage opportunities for earned (free) media and outreach through the creation and distribution of e-newsletters and via the District's website, which contains updated information about priority programs and water resource related issues.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

5.2 - Public Information

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative - Current/Amended)	% of Change (Tentative - Current/Amended)
Salaries and Benefits	\$ 1,202,431	\$ 1,324,708	\$ 974,088	\$ 1,067,396	\$ 1,127,277	\$ 59,881	5.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,604	\$ 7,268	\$ 1,732	\$ 3,100	\$ 3,100	\$ -	0.0%
Operating Expenses	\$ 61,680	\$ 59,050	\$ 50,050	\$ 41,650	\$ 31,650	\$ (10,000)	-24.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,266,725	\$ 1,391,026	\$ 1,025,870	\$ 1,112,146	\$ 1,162,027	\$ 49,881	4.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 1,162,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,162,027

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,127,277	\$ -	\$ 1,127,277
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,100	\$ -	\$ 3,100
Operating Expenses	\$ 31,650	\$ -	\$ 31,650
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,162,027	\$ -	\$ 1,162,027

Changes and Trends

The fluctuations in Contracted Services between Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to decreases in offsite storage and subscriptions. The decrease in Operating Expenses between Fiscal Year 2022-23 to Fiscal Year 2024-25 is due to a decrease in meeting and travel expenses. The decrease in Salaries and Benefits in Fiscal Year 2024-25 is due to attrition and staff distribution.

Budget Variance

IV. PROGRAM ALLOCATIONS

The Fiscal Year 2026-27 Tentative Budget is \$1.2 million, a 4.5 percent (\$49,881) increase from the Fiscal Year 2025-26 Adopted Budget of \$1.1 million. The variance is due to an increase in Salaries and Benefits of 5.6 percent (\$59,881) due to FRS rate increases, FICA increases and health insurance claim and fee increases. This increase is partially offset by a decrease in Operating Expenses of 24.0 percent (\$10,000) for public information support services.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$1.1 million)
- Contracted Services:
 - Public Information for media related services (\$3,100)
- Operating Expenses:
 - Public Information (\$31,650), which includes:
 - Media related equipment and Outreach services (\$24,050)
 - Membership dues, office supplies, and subscriptions (\$7,600)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

5.3 Public Relations - Water management district activities, advertising, and publications with the purpose of swaying public opinion about the District or a water management issue, countering criticisms of the District, or engendering positive feelings toward the District.

District Description

Proposed water management district activities, advertising, and publications with the purpose of swaying public opinion about the District or a water management issue, countering criticisms of the District, or engendering positive feelings toward the District.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

5.3 - Public Relations

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

5.4 Lobbying/Legislative Affairs/Cabinet Affairs - Influencing or attempting to influence legislative action or non-action through oral or written communication or an attempt to obtain the goodwill of a member or employee of the Legislature. (See s. 11.045, Florida Statutes) For purposes of the standard budget reporting format, this definition includes Federal legislative action or non-action.

District Description

This outreach component provides information and support to state and federal elected and appointed officials and staff regarding water management initiatives and priorities. It includes the District's federal legislative program, which works with congressional members and staff, as well as the District's state legislative program, which works with the Florida Legislature, its committees, and off-session coordination with legislatively appointed committees and delegations.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

5.4 - Cabinet & Legislative Affairs

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 16,279	\$ 721	\$ -	\$ 27,000	\$ -	\$ (27,000)	-100.0%
Operating Expenses	\$ 13,820	\$ 15,747	\$ 6,400	\$ 4,500	\$ 4,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 30,099	\$ 16,468	\$ 6,400	\$ 31,500	\$ 4,500	\$ (27,000)	-85.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 4,500	\$ -	\$ 4,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,500	\$ -	\$ 4,500

Changes and Trends

The decreases in Contracted Services from Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to offsite record storage expenses. The decrease in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 is due to a reduction in meeting production expenses. The Fiscal Year 2025-26 Adopted Budget shows a budget in Contracted Services for the Legislative Cooperative Position, that has not been utilized and is now being reduced in the Fiscal Year 2026-27 Tentative Budget.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$4,500, an 85.7 percent (\$27,000) decrease from the Fiscal Year 2025-26 Adopted Budget of \$31,500. This activity has a decrease in Contracted Services of 100.0 percent (\$27,000) for the reduction of a Legislative Cooperative Position.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Operating Expenses:
 - Lobby Tools (\$4,500)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

5.5 Other Outreach Activities - Outreach activities not otherwise categorized above.

Outreach activities not otherwise categorized above.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

5.5 - Other Outreach Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

5.6 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

District Description

This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

5.6 - Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

Program 6.0 District Management and Administration

This program includes all governing [and basin board] support; executive support; management information systems; unrestricted reserves; and general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

District Description

This program encompasses the business functions necessary to operate the District, including executive direction, legal services, internal audit services, budget, finance, procurement, human resources, risk management and other administrative support.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.0 District Management and Administration

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 19,771,023	\$ 22,525,269	\$ 24,266,103	\$ 22,073,711	\$ 22,199,629	\$ 125,918	0.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,546,456	\$ 4,015,039	\$ 3,699,140	\$ 3,943,014	\$ 2,411,834	\$ (1,531,180)	-38.8%
Operating Expenses	\$ 9,949,998	\$ 8,548,666	\$ 6,843,780	\$ 15,297,825	\$ 19,193,995	\$ 3,896,170	25.5%
Operating Capital Outlay	\$ 689,069	\$ 1,398,199	\$ 797,716	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 138,531	\$ 33,492	\$ 30,916	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 34,095,077	\$ 36,520,685	\$ 35,637,655	\$ 42,502,550	\$ 44,993,458	\$ 2,490,908	5.9%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 22,199,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,199,629
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 2,411,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,411,834
Operating Expenses	\$ 16,715,995	\$ 2,478,000	\$ -	\$ -	\$ -	\$ -	\$ 19,193,995
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 42,515,458	\$ 2,478,000	\$ -	\$ -	\$ -	\$ -	\$ 44,993,458

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	156	\$ 14,677,644	\$ 22,199,629	\$ -	\$ 22,199,629
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 2,256,304	\$ 155,530	\$ 2,411,834
Operating Expenses			\$ 13,042,556	\$ 6,151,439	\$ 19,193,995
Operating Capital Outlay			\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 38,686,489	\$ 6,306,969	\$ 44,993,458

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Current/Amended to Tentative 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	159	159	161	157	156	(1)	-0.6%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	159	159	161	157	156	(1)	-0.6%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 6.0 District Management and Administration
 Fiscal Year 2026-27
 Tentative Budget - August 1, 2026

Fiscal Year 2025-26 Budget (Adopted)		157	42,502,550	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			(1)	(192,194)
1	Decrease Total Salary and Wages	(192,194)		
Other Personal Services		-	-	-
Contracted Services		-	-	(1,531,180)
2	Decrease in Manage District Investments & Debt	(39,000)		The decrease in financial advisor services is due to realignment of funds to support the aging critical flood control infrastructure program.
3	Decrease in Legal Services	(103,000)		The decrease in legal fees is due to realignment of funds to support the aging critical flood control infrastructure program.
4	Decrease in Perform Audits & Investigations	(20,000)		The decrease in external audit fees is due to realignment of funds to support the aging critical flood control infrastructure program.
5	Decrease in Budget Development/Report	(35,000)		The decrease in advertising services is due to realignment of funds to support the aging critical flood control infrastructure program.
6	Decrease in Purchasing Services	(5,000)		The decrease in advertising services is due to realignment of funds to support the aging critical flood control infrastructure program.
7	Decrease in Employment Staffing	(15,000)		The decrease in advertising services is due to realignment of funds to support the aging critical flood control infrastructure program.
8	Decrease in SAP Solutions Center	(410,000)		The decrease in IT consulting services is due to realignment of funds to support the aging critical flood control infrastructure program.
9	Decrease in Application Development	(889,835)		The decrease in IT consulting services, and application licenses is due to realignment of funds to support the aging critical flood control infrastructure program.
10	Decrease in Geospatial Services	(14,345)		The decrease in geospatial subscription services is due to realignment of funds to support the aging critical flood control infrastructure program.
Operating Expenses		-	-	(89,753)
11	Decrease in Agency Management & Coordination	(7,000)		The decrease in travel is due to realignment of funds to support the aging critical flood control infrastructure program.
12	Decrease in Legal Services	(15,000)		The decrease in conference registrations is due to realignment of funds to support the aging critical flood control infrastructure program.
13	Decrease in Comprehensive Annual Financial Report	(1,426)		The decrease in books & subscriptions is due to realignment of funds to support the aging critical flood control infrastructure program.
14	Decrease in Fixed Asset Inventory	(1,500)		The decrease in auction preparation services is due to realignment of funds to support the aging critical flood control infrastructure program.
15	Decrease in Business Operations Support	(43,827)		The decrease in mail courier, supplies and postage expense is due to realignment of funds to support the aging critical flood control infrastructure program.
16	Decrease in Training & Development	(3,000)		The decrease in training is due to realignment of funds to support the aging critical flood control infrastructure program.
17	Decrease in Administration - Governing Board & Executive	(16,000)		The decrease in meeting expenses is due to realignment of funds to support the aging critical flood control infrastructure program.
18	Decrease in Administration - WRAC	(2,000)		The decrease in meeting expenses is due to realignment of funds to support the aging critical flood control infrastructure program.
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves - Emergency Response		-	-	-
TOTAL REDUCTIONS		(1)	(1,813,127)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	318,112	
1	Increase in Total Fringe Benefits	318,112			The increase is due to FRS rate increases, FICA increases and health insurance claim and fee increases.
Other Personal Services			-	-	
		-			
Contracted Services			-	-	
		-			
Operating Expenses			-	3,985,923	
2	Increase in Maintenance, Monitor, Evaluate/Report Insurance Plans	413,908			The increase is due to additional funding needs for healthcare self insurance for claims and fees.
3	Increase in Tax Collector/Property Appraiser	3,552,940			The increase is in Tax Collector / Property Appraiser fees is based on current year expenditures and trend.
4	Increase in Administrative Support	19,075			The increase is in self insurance charges, for auto, general liability and workers compensation.
Operating Capital Outlay			-	-	
		-			
Fixed Capital Outlay			-	-	
		-			
Interagency Expenditures (Cooperative Funding)			-	-	
		-			
Debt			-	-	
		-			
Reserves - Emergency Response			-	-	
		-			
TOTAL NEW ISSUES			-	4,304,035	
6 - District Management and Administration					
Total Workforce and Adopted Budget for FY2026-27			156	44,993,458	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to cost-of-living adjustments, increases in FRS contributions, and employer's share of FICA taxes. The decreases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to variances in health insurance, self-insurance, property tax, and county appraisal fees. The variance in Operating Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 is due to fluctuations in IT expenditure based on implementation of applications. The Debt expense in Fiscal Year 2022-23 was due to one-time adjustment postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$45.0 million, a 5.9 percent (\$2.5 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$42.5 million. The increase is the result of a 25.5 percent (\$3.9 million) increase in Operating Expenses due to increases in tax collector/property appraiser fees based on trends and increases in medical claims payable and administrative fees based on claims history and actuarial projections. Salaries and Benefits increased 0.6 percent (\$125,918), reflecting FRS rate increases, FICA increases and health insurance claim and fee increases, partially offset by the reallocation of one FTE to 3.0. These increases were partially offset by a decrease in Contracted Services of 38.8 percent (\$1.5 million) due to a decrease in information technology consulting services, subscriptions and licenses. There was also a decrease in Office of Counsel legal fees.

Major Budget Items for this program are included in the following:

- Salaries and Benefits: (\$22.2 million) (156 FTEs)
- Contracted Services:
 - Application Development for IT Consulting Services and Enterprise Software Development (\$808,334)
 - Legal Technical Support Services (\$358,920)
 - SAP Solutions Center for enterprise application support (\$57,065)
 - Geospatial Services (\$243,236)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
 - Perform Audits & Investigations (\$149,000) – Independent Audit Services
 - Develop Annual Financial Report – (\$142,035)
 - IT Business Support – (\$95,795)
 - Copy/Printer Lease (\$57,545)
 - IT Consulting Services (\$38,250)
 - Employment Staffing (\$56,350)
 - Records Management (\$70,000)
 - IT Executive Direction/Security – (\$67,720)
 - Budget Development/Report (\$30,000)

IV. PROGRAM ALLOCATIONS

- Purchasing Services (\$40,500)
- Operating Expenses:
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$8.1 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - Tax Collector/Property Appraiser (\$10.7 million) for tax commissions and property appraiser fees associated with the collection of District-wide ad valorem taxes are shown in this program
 - Administrative Support (-\$2.3 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a credit in this program. The primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$2.2 million)
 - IT Business Support for Hardware and Hardware Storage maintenance (\$1.7 million)
 - Telecommunications (\$306,606) for phones, phone lines cellular and telecommunication services
 - Business Operations Support (\$105,878) for copier, postage, and printing services
 - Legal Services (\$59,529)
 - Desktop Technology (\$60,864)
 - IT Executive Direction/Security (\$57,982)
 - Network Support (\$43,797)
- Operating Capital Outlay:
 - Systems Administration for Infrastructure Hardware and Software (\$800,000)
 - Network Support (\$288,000)
 - IT Executive Direction/Security (\$100,000)

Items funded with Fund Balance include a portion of Tax Collector & Property Appraiser Fees (\$2.5 million).

IV. PROGRAM ALLOCATIONS

6.1 Administrative and Operations Support - Executive management, executive support, Governing Board support, [basin board support], ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, vehicle pool.

District Description

This activity supports and plays a key role in accomplishing District goals and objectives by providing executive direction, financial and human resources expertise, legal advice, counsel and representation, procurement, risk management, and general support functions. The mission of the administrative bureaus is to provide the highest quality and cost-effective human, business, and technical services, with a commitment to maximize transparency and demonstrate accountability to the public. These activities are vital for effective management, informed decision-making, and mandatory/statutory compliance and to help ensure the organization can accomplish its mission in a timely, planned, cost-effective, and organized fashion.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1 - Administrative and Operations Support

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 19,771,023	\$ 22,525,269	\$ 24,266,103	\$ 22,073,711	\$ 22,199,629	\$ 125,918	0.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,546,456	\$ 4,015,039	\$ 3,699,140	\$ 3,943,014	\$ 2,411,834	\$ (1,531,180)	-38.8%
Operating Expenses	\$ 4,008,071	\$ 1,947,992	\$ 2,360,619	\$ 8,175,765	\$ 8,518,995	\$ 343,230	4.2%
Operating Capital Outlay	\$ 689,069	\$ 1,398,199	\$ 797,716	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 138,531	\$ 33,492	\$ 30,916	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 28,163,150	\$ 29,919,992	\$ 31,154,494	\$ 35,380,490	\$ 34,318,458	\$ (1,062,032)	-3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 34,318,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,318,458

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 22,199,629	\$ -	\$ 22,199,629
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,256,304	\$ 155,530	\$ 2,411,834
Operating Expenses	\$ 4,845,556	\$ 3,673,439	\$ 8,518,995
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 30,489,489	\$ 3,828,969	\$ 34,318,458

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to cost-of-living adjustments, increases in FRS contributions, and employer's share of FICA taxes. The fluctuations in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to variances in health insurance, self-insurance, property tax, and county appraisal fees. The variance in Operating Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 is due to end-of-life equipment replacements. Debt expenditures from Fiscal Year 2022-23 and Fiscal Year 2024-25 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

Budget Variances

IV. PROGRAM ALLOCATIONS

The Fiscal Year 2026-27 Tentative Budget is \$34.3 million, a 3.0 percent (\$1,062,032) decrease from the Fiscal Year 2025-26 Adopted Budget of \$35.4 million. The decrease is due to Contracted Services decreasing 38.8 percent (\$1.5 million) due to a decrease in information technology consulting services, subscriptions and licenses. There is also a decrease in Office of Counsel legal fees. The decrease is partially offset by a 4.2 percent (\$343,230) increase in Operating Expenses due to increases in medical claims payable and administrative fees based on claims history and actuarial projections. Salaries and Benefits increased 0.6 percent (\$125,918), reflecting FRS rate increases, FICA increases and health insurance claim and fee increases.

Major Budget Items for this activity are included in the following:

- Salaries and Benefits (\$22.2 million)
- Contracted Services:
 - Application Development for IT Consulting Services and Enterprise Software Development (\$808,334)
 - Legal Technical Support Services (\$358,920)
 - SAP Solutions Center for enterprise application support (\$57,065)
 - Geospatial Services (\$243,236)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
 - Perform Audits & Investigations (\$149,000) Independent Audit Services
 - Develop Annual Financial Report (\$142,035)
 - IT Business Support (\$95,795)
 - Copy/ Printer Lease (\$57,545)
 - IT Consulting Services (\$38,250)
 - Employment Staffing (\$56,350)
 - Records Management (\$70,000)
 - IT Executive Direction/Security (\$67,720)
 - Budget Development/Report (\$30,000)
 - Purchasing Services (\$40,500)
- Operating Expenses:
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$8.2 million) Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - IT Business Support for Hardware and Hardware Storage maintenance (\$1.7 million)
 - Administrative Support (-\$2.3 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a negative expenditure in this activity. CERP indirect costs include Executive and Administrative service costs that are not charged directly to the project but are applied to project salaries based upon an agreed upon rate. The primary cost

IV. PROGRAM ALLOCATIONS

offset is Self-Insurance charges for workers compensation, auto and general liability (\$2.2 million)

- Telecommunications for phones, data lines, and local and long-distance services (\$306,606)
- Legal Services (\$59,529)
- Business Operations Support (\$105,878)
- Desktop Technology (\$60,864)
- IT Executive Direction - Training and membership's (\$57,982)
- Network Support (\$43,797)
- Operating Capital Outlay:
 - Systems Administration for Infrastructure Hardware and Software (\$800,000)
 - Network Support (\$288,000)
 - IT Executive Direction/Security (\$100,000)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.1 Executive Direction - This subactivity includes the executive office, Governing Board and executive services support, and the Office of the Ombudsman. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the Department of Environmental Protection, the Florida Legislature, and the Executive Office of the Governor.

District Description

This sub-activity includes the executive office, Governing Board and executive services support, and the Office of the Ombudsman. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the DEP, the Florida Legislature, and the Executive Office of the Governor. The executive direction sub-activity provides agency-wide direction in a manner consistent with the policy direction of the Governing Board, the DEP, the Florida Legislature, and the Executive Office of the Governor.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.1 - Executive Direction

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 1,152,039	\$ 1,344,384	\$ 1,442,378	\$ 939,450	\$ 274,653	\$ (664,797)	-70.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ (266,630)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 28,268	\$ 29,660	\$ 23,922	\$ 23,085	\$ 16,085	\$ (7,000)	-30.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 913,676	\$ 1,374,045	\$ 1,466,300	\$ 962,535	\$ 290,738	\$ (671,797)	-69.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 290,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,738

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 274,653	\$ -	\$ 274,653
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 16,085	\$ -	\$ 16,085
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 290,738	\$ -	\$ 290,738

Changes and Trends

Salaries and Benefits increased between Fiscal Years 2022-23 and 2024-25, primarily due to cost-of-living adjustments, increased FRS contributions, and increased employer FICA taxes. Operating expenses fluctuated during this period because of changes in public meeting and travel costs, with a slight increase in Fiscal Year 2023-24. The Contractual Services credit in Fiscal Year 2022-23 resulted from reclassifying an expense to a restoration project.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$290,738, a 69.8 percent (\$671,797) decrease from the Fiscal Year 2025-26 Adopted Budget of \$962,535 due to a reduction in Salaries and Benefits of 70.8 percent (\$664,797) allocated to this sub-activity. There is also a 30.3 percent (\$7,000) reduction in Operating Expenses for business travel.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity are included in the following:

- Salaries and Benefits (\$274,653)
- Operating Expenses:
 - Agency Management and Coordination (\$16,085), which includes:
 - District Travel and Office Supplies (\$16,085)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.2 General Counsel/Legal - The Office of the General Counsel provides professional legal advice, representation, rulemaking services, research, preventative law, and counsel to the District's Governing Board, Executive Team, and its component units. The office's responsibilities include matters relating to contracts, land management and personnel matters.

District Description

The General Counsel program represents the District in all legal matters including environmental, regulatory, water supply, and real estate. Legal services are delivered by providing advice to the Governing Board and District staff and by representing the District before the Florida Division of Administrative Hearings and in both state and federal courts.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.2 - General Counsel / Legal

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 2,543,890	\$ 3,240,838	\$ 3,706,012	\$ 2,979,157	\$ 3,051,242	\$ 72,085	2.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 367,528	\$ 241,413	\$ 184,851	\$ 484,724	\$ 381,724	\$ (103,000)	-21.2%
Operating Expenses	\$ 52,730	\$ 68,134	\$ 49,011	\$ 74,529	\$ 59,529	\$ (15,000)	-20.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,964,148	\$ 3,550,385	\$ 3,939,874	\$ 3,538,410	\$ 3,492,495	\$ (45,915)	-1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 3,492,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,492,495

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,051,242	\$ -	\$ 3,051,242
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 381,724	\$ -	\$ 381,724
Operating Expenses	\$ 59,529	\$ -	\$ 59,529
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,492,495	\$ -	\$ 3,492,495

Changes and Trends

The increase in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 is due to cost-of-living adjustments, FRS Retirement contributions, and employer's share of FICA taxes. The decrease in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to legal fee expenses.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$3.5 million, a 1.3 percent (\$45,915) decrease from the Fiscal Year 2025-26 Adopted Budget of \$3.5 million. Contracted Services decreased 21.2 percent (\$103,000) due to a reduction in legal fees, and Operating Expenses decreased 20.1 percent (\$15,000) due to a decrease in travel and training. This decrease was partially offset by an increase in Salaries and Benefits of 2.4 percent (\$72,085), reflecting FRS rate increases, FICA increases and health insurance claim and fee increases.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$3.1 million)
- Contracted Services:
 - Legal Services (\$381,724), which includes:
 - Legal and technical support services (\$358,920)
- Operating Expenses:
 - Legal Services (\$59,529), which includes:
 - Books and Subscriptions (\$13,500)
 - District travel (\$15,069)
 - Training and conferences (\$14,964)
 - Florida Bar Dues & Memberships (\$10,588)
 - Office Supplies & Other fees (\$5,408)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.3 Inspector General - The Office of the Inspector General serves as a primary point for the coordination of activities that promote accountability, effectiveness, and efficiency, and prevent and detect fraud and abuse in the District.

District Description

The Inspector General program provides citizens living within the boundaries of the South Florida Water Management District, including their Governing Board, elected representatives, and District management, with an independent view of operations through objective and professional audits, investigations, reviews, and evaluations of the economy, efficiency, and effectiveness of taxpayer-financed programs.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.3 - Inspector General

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 556,263	\$ 591,429	\$ 557,954	\$ 587,553	\$ 616,467	\$ 28,914	4.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 160,000	\$ 160,000	\$ 140,000	\$ 169,000	\$ 149,000	\$ (20,000)	-11.8%
Operating Expenses	\$ 6,987	\$ 6,791	\$ 5,786	\$ 7,429	\$ 7,429	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 723,250	\$ 758,220	\$ 703,740	\$ 763,982	\$ 772,896	\$ 8,914	1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 772,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 772,896

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 616,467	\$ -	\$ 616,467
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 149,000	\$ -	\$ 149,000
Operating Expenses	\$ 7,429	\$ -	\$ 7,429
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 772,896	\$ -	\$ 772,896

Changes and Trends

This sub-activity represents a continued level of service. Decreases in Contracted Services expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to a decrease in external auditing services.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$772,896, a 1.2 percent (\$8,914) increase from the Fiscal Year 2025-26 Adopted Budget of \$763,982. Salaries and Benefits increased 4.9 percent (\$28,914), reflecting FRS rate increases, FICA increases and health insurance claim and fee increases. Contracted Services decreased 11.8 percent (\$20,000) due to a decrease in external auditing services.

Major Budget Items for this sub-activity include the following:

IV. PROGRAM ALLOCATIONS

- Salaries and Benefits (\$616,467)
- Contracted Services:
 - Perform Audits and Investigations (\$149,000), which include:
 - Independent Auditing services (\$140,000)
 - Investigative Services (\$9,000)
- Operating Expenses:
 - Perform Audits and Investigations (\$7,429), which include:
 - Travel and training (\$5,549)
 - Office Supplies/Equipment and Subscriptions (\$1,465)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.4 Administrative Support - This subactivity includes finance, budget, accounting, risk management, and document services which provides Districtwide print and mail services, all aspects of records management and imaging services.

District Description

The administrative support program includes all governing and basin board support; budget, finance, risk management, business operations support, intergovernmental programs, administrative services, and fleet services, which include flight operations support and administrative vehicle support costs.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.4 - Administrative Support

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 6,846,258	\$ 7,413,370	\$ 8,410,755	\$ 7,601,642	\$ 8,632,083	\$ 1,030,441	13.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 354,515	\$ 298,032	\$ 438,079	\$ 495,712	\$ 421,712	\$ (74,000)	-14.9%
Operating Expenses	\$ (1,635,921)	\$ (2,169,305)	\$ (2,111,073)	\$ 5,824,228	\$ 6,192,458	\$ 368,230	6.3%
Operating Capital Outlay	\$ -	\$ 11,062	\$ 698	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 23,187	\$ 33,492	\$ 30,916	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,588,039	\$ 5,586,651	\$ 6,769,375	\$ 13,921,582	\$ 15,246,253	\$ 1,324,671	9.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 15,246,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,246,253

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 8,632,083	\$ -	\$ 8,632,083
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 266,182	\$ 155,530	\$ 421,712
Operating Expenses	\$ 2,519,019	\$ 3,673,439	\$ 6,192,458
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 11,417,284	\$ 3,828,969	\$ 15,246,253

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to cost-of-living adjustments, increases in FRS contributions, and employer's share of FICA taxes. The variance in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 is due to increases in health insurance, self-insurance, property tax, and information technology application implementation services. CERP indirect costs are for executive and administrative support of the CERP Program and are calculated each year and approved by the USACE. These indirect charges are a credit to expenses for this Program and an expense in Program 2. Debt expenditures from Fiscal Year 2022-23 to Fiscal Year 2024-25 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$15.2 million, a 9.5 percent (\$1.3 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$13.9 million. There is a 6.3 percent

IV. PROGRAM ALLOCATIONS

(\$368,230) increase in Operating Expenses due to an increase in medical claims payable and administrative fees based on claims history and actuarial projections. There is also an increase in Salaries and Benefits of 13.6 percent (\$1.0 million), reflecting FRS rate increases, FICA increases and health insurance claim and fee increases. These increases are partially offset by a decrease in Contracted Services of 14.9 percent (\$74,000) due to a decrease in professional services.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$8.6 million)
- Contracted Services:
 - Administration - Records Management (\$70,000)
 - Budget Development (\$30,000)
 - Annual Financial Report contracted services (\$129,835)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
- Operating Expenses:
 - Business Operations Support (\$105,878) which includes paper, printing, postage, and courier service (\$103,928)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans for Self-Insurance programs (\$8.2 million)
 - Administrative Support (-\$2.3 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a negative expenditure in this sub-activity. CERP indirect costs include Executive and Administrative service costs that are not charged directly to the project but are applied to project salaries based upon an agreed upon rate. Primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$2.2 million).

IV. PROGRAM ALLOCATIONS

6.1.5 Fleet Services - This subactivity includes fleet services support to all District programs and projects.

District Description

This sub-activity includes fleet services support to all District programs and projects. Fleet costs are in Activity 3.6.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.5 - Fleet Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ -	\$ -	\$ -
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ -	\$ -
Operating Expenses		\$ -	\$ -	\$ -
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

6.1.6 Procurement/Contract Administration - This subactivity supports all procurement activities to purchase goods and services.

District Description

The procurement program purchases goods and services from vendors throughout the state and nationwide. These purchase orders and agreements are governed by the agency's commitment to quality, cost effectiveness, efficiency, and fairness in a competitive arena as well as adherence to applicable statutes, rules, and regulations.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.6 - Procurement / Contract Administration

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 2,153,250	\$ 2,519,098	\$ 2,627,308	\$ 2,709,363	\$ 2,536,651	\$ (172,712)	-6.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 9,366	\$ 12,114	\$ 14,707	\$ 45,500	\$ 40,500	\$ (5,000)	-11.0%
Operating Expenses	\$ 6,414	\$ 590	\$ 13,296	\$ 7,920	\$ 7,920	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,169,031	\$ 2,531,802	\$ 2,655,311	\$ 2,762,783	\$ 2,585,071	\$ (177,712)	-6.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 2,585,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,585,071

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,536,651	\$ -	\$ 2,536,651
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 40,500	\$ -	\$ 40,500
Operating Expenses	\$ 7,920	\$ -	\$ 7,920
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,585,071	\$ -	\$ 2,585,071

Changes and Trends

This sub-activity represents a continued level of service consistent over the past five years. The increase in Salaries and Benefits is due to cost-of-living adjustments and increases in District FRS Retirement contributions and employer FICA taxes. Operating Expenses fluctuated from Fiscal Year 2022-23 and Fiscal Year 2024-25 due to supplies and conference registrations. The increases in Contracted Services from Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to increased costs for advertising expenses.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$2.6 million, a 6.4 percent (\$177,712) decrease from the Fiscal Year 2025-26 Adopted Budget of \$2.8 million. The decrease is due to a 6.4 percent (\$172,712) decrease in Salaries and Benefits due to decrease in staff allocated to this sub-activity. Contracted Services also decreased by 11.0 percent (\$5,000) due to a decrease in advertising.

Major Budget Items for this sub-activity are included in the following:

IV. PROGRAM ALLOCATIONS

- Salaries and Benefits (\$2.5 million)
- Contracted Services:
 - Purchasing Services (\$40,500), which includes:
 - Advertising (\$35,500)
- Operating Expenses:
 - Purchasing Services (\$7,920), which includes:
 - Travel, membership, and training (\$4,860)
 - Office Supplies (\$2,655)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.7 Human Resources - This subactivity provides human resources support for the District.

District Description

The human resource program helps the District achieve its goals and objectives by attracting and retaining a high quality, diverse workforce; and by providing guidance, service, and development that enables employee success.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.7 - Human Resources

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 1,329,429	\$ 1,481,750	\$ 1,582,343	\$ 2,400,228	\$ 1,894,539	\$ (505,689)	-21.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 105,800	\$ 87,096	\$ 98,778	\$ 71,350	\$ 56,350	\$ (15,000)	-21.0%
Operating Expenses	\$ 56,844	\$ 34,969	\$ 6,483	\$ 66,497	\$ 63,497	\$ (3,000)	-4.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,492,073	\$ 1,603,815	\$ 1,687,604	\$ 2,538,075	\$ 2,014,386	\$ (523,689)	-20.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 2,014,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,014,386

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,894,539	\$ -	\$ 1,894,539
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 56,350	\$ -	\$ 56,350
Operating Expenses	\$ 63,497	\$ -	\$ 63,497
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,014,386	\$ -	\$ 2,014,386

Changes and Trends

This sub-activity represents a continued level of service over the past five years. The increase in Salaries and Benefits is due to cost-of-living adjustments, FRS Retirement contributions and employer FICA taxes. Decrease in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to property insurance and management consulting fees.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$2.0 million, a 20.6 percent (\$523,689) decrease from the Fiscal Year 2025-26 Adopted Budget of \$2.5 million due to a 21.1 percent (\$505,689) decrease in Salaries and Benefits from a decrease in staff allocations to this sub-activity. There is also a 21.0 percent (\$15,000) decrease in Contracted Services for advertising, and a 4.5 percent (\$3,000) decrease in Operating Expenses for consulting services.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$1.9 million)
- Contracted Services:
 - Employment Staffing (\$56,350), which includes:

IV. PROGRAM ALLOCATIONS

- Advertising (\$30,000)
- Professional and subscription services (\$26,350)
- Operating Expenses:
 - Employee Staffing (\$34,742), which includes:
 - HR Services (\$33,540)
 - Training and Development (\$28,755) which includes:
 - Consulting Service (\$20,680)
 - Training Supplies (\$3,150)
 - Salary Surveys (\$4,340)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.8 Communications - This subactivity includes telecommunications for the District.

District Description

The telecommunications sub-activity provides District staff with telephone equipment, cellular telephones, service, and data lines.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.8 - Communications

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 46,333	\$ 23,892	\$ 420	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 533,380	\$ 466,584	\$ 461,276	\$ 306,606	\$ 306,606	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 579,713	\$ 490,476	\$ 461,696	\$ 306,606	\$ 306,606	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 306,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,606

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 306,606	\$ -	\$ 306,606
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 306,606	\$ -	\$ 306,606

Changes and Trends

This sub-activity represents a continued level of service over the past five years with a decrease in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 resulting from a decrease in communication utility services. Decrease in Contracted Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 is due to a telecommunications audit that decreased in cost between Fiscal Year 2022-23 and Fiscal Year 2023-24 and was not contracted during Fiscal Year 2024-25.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$306,606 represents no change from the Fiscal Year 2025-26 Adopted Budget of \$306,606.

Major Budget Items for this sub-activity include the following:

- Operating Expenses:
 - Telecommunications for phones, data lines, local and long-distance services (\$306,606)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.9 Technology and Information Services - This subactivity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

District Description

This sub-activity includes oversight and direction of computer services, computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desk top support, and application development.

A large portion of this activity's budget is related to maintenance and support of the District's hardware and software; systems engineering; as well as managing, maintaining, and enhancing the District's computer infrastructure. This infrastructure includes a substantial microwave network that ties together all remote sites throughout the District's 16-county jurisdiction.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.1.9 - Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ 5,189,894	\$ 5,934,400	\$ 5,939,353	\$ 4,856,318	\$ 5,193,994	\$ 337,676	7.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,769,545	\$ 3,192,492	\$ 2,822,305	\$ 2,676,728	\$ 1,362,548	\$ (1,314,180)	-49.1%
Operating Expenses	\$ 4,959,369	\$ 3,510,570	\$ 3,911,918	\$ 1,865,471	\$ 1,865,471	\$ -	0.0%
Operating Capital Outlay	\$ 689,069	\$ 1,387,137	\$ 797,018	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 115,344	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 13,723,221	\$ 14,024,599	\$ 13,470,594	\$ 10,586,517	\$ 9,610,013	\$ (976,504)	-9.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 9,610,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,610,013

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,193,994	\$ -	\$ 5,193,994
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,362,548	\$ -	\$ 1,362,548
Operating Expenses	\$ 1,865,471	\$ -	\$ 1,865,471
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,610,013	\$ -	\$ 9,610,013

Changes and Trends

Between Fiscal Year 2022-23 and Fiscal Year 2024-25, Operating Capital Outlay variances are due to end-of-life network component replacements. Operating Expenses decreased between Fiscal Year 2022-23 to Fiscal Year 2024-25 due to a decrease in hardware and software maintenance. The Debt expense in Fiscal Year 2022-23 was due to a one-time adjustment in this sub-activity for GASB 87 implementation. The increase in Salaries and Benefits is due to the cost-of-living adjustments, FRS contributions, and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$9.6 million, a 9.2 percent (\$976,504) decrease from the Fiscal Year 2025-26 Adopted Budget of \$10.6 million. Contracted Services decreased 49.1 percent (\$1.3 million) due to a decrease in licensing, IT subscriptions and IT consulting services. These decreases are due to the realignment of funds to support the aging critical flood control infrastructure program. This decrease is partially offset by an increase in Salaries and Benefits of 7.0 percent (\$337,676) reflecting FRS rate increases, FICA increases and health insurance claim and fee increases.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$5.2 million)
- Contracted Services:
 - Applications Development for enterprise software development (\$808,334)
 - SAP Solutions Center for enterprise application support (\$57,065)
 - Geospatial Services (\$243,236)
 - IT Business Support for applications IT consulting services (\$95,795)
 - Network Support and Desktop Technology (\$90,398)
 - IT Executive Direction (for computer consulting and subscription services, enterprise resource support, and IT security) – (\$67,720)
- Operating Expenses:
 - IT Business Support for Hardware and Hardware Storage maintenance (\$1.7 million)
 - Desktop Technology (\$60,864)
 - IT Executive Direction (\$57,982)
 - Network Support (\$43,797)
- Operating Capital Outlay:
 - Systems Administration for Infrastructure Hardware and Software (\$800,000)
 - Network Support (\$288,000)
 - IT Executive Direction/Security (\$100,000)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.2 Computer/Computer Support - Computer hardware and software, computer support and maintenance, computer reserves / sinking fund.

District Description

Computer hardware and software, computer support and maintenance, and computer reserves / sinking fund.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.2 - Computer/Computer Support

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 4,252	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,252	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ -	\$ -	\$ -
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ -	\$ -
Operating Expenses		\$ -	\$ -	\$ -
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -

No funding has been budgeted for the activity for the last five years except in Fiscal Year 2022 - 23, for fleet lease expenses.

IV. PROGRAM ALLOCATIONS

6.3 Reserves - This activity is included in the District's General Fund Deficiencies Reserve.

District Description

This activity is included in the District's General Fund Deficiencies Reserve.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.3 - Reserves

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ -	\$ -	\$ -
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ -	\$ -
Operating Expenses		\$ -	\$ -	\$ -
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

6.4 Other – (Tax Collector/Property Appraiser Fees)

District Description

This activity is comprised of county tax collector and property appraiser fees. Tax collector fees are calculated as a percentage of taxes collected by the tax collector on behalf of the District. Property appraiser fees are based on the District's share of responsibility for the respective property appraisers' operating budgets. These fees are calculated by each respective county office in accordance with Florida Statutes.

The District pays fees and commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services provided annually for tax roll preparation, tax collections and distributions. The property appraiser fees are calculated by applying the ratio of District ad valorem taxes as a proportion of the total taxes levied by each county for the preceding fiscal year against each county property appraiser's budget. The tax collector commissions are calculated as three percent of the amount of ad valorem property taxes collected and remitted on assessed valuation up to \$50.0 million, and two percent on the balance above that first threshold. Fees and commissions are set by Florida Statutes and are non-negotiable.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

6.4 - Other - (Tax Collector / Property Appraiser Fees)

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Current/Amended)	% of Change (Tentative -- Current/Amended)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 5,937,675	\$ 6,600,673	\$ 4,483,161	\$ 7,122,060	\$ 10,675,000	\$ 3,552,940	49.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,937,675	\$ 6,600,673	\$ 4,483,161	\$ 7,122,060	\$ 10,675,000	\$ 3,552,940	49.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 8,197,000	\$ 2,478,000	\$ -	\$ -	\$ -	\$ -	\$ 10,675,000

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 8,197,000	\$ 2,478,000	\$ 10,675,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 8,197,000	\$ 2,478,000	\$ 10,675,000

Changes and Trends

The overall fluctuations in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due primarily to the Property Appraiser fees and Tax Collector commissions for processing, collecting, and distributing ad valorem taxes for the District. The fees and commissions fluctuate because the District's proportion of each county collections are based on the total taxable value and the amount of ad valorem levy being processed.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$10.7 million which represents a 49.9 percent (\$3.6 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$7.1 million. This increase is based on trends and projected expenditure. Tax collector and property appraiser fees are budgeted on an annual basis using the methods described above.

Major Budget Items for this activity include the following:

- Operating Expenses:
 - Tax Collector/Property Appraiser for commissions and property appraiser fees associated with the collection of District-wide ad valorem taxes are shown in this activity. Expenses for the Everglades Forever Act remain in Activity 1.2 (Research, Data Collection, Analysis, and Monitoring) to properly tie the cost of collecting the tax to the associated fund and activities. (\$10.7 million)

Items funded with Fund Balance include a portion of Tax Collector & Property Appraiser Fees (\$2.5 million).

IV. PROGRAM ALLOCATIONS

B. District Specific Programs

1. *District Springs Program*

Not Applicable to South Florida Water Management District (SFWMD)

IV. PROGRAM ALLOCATIONS

2. District Everglades Program (Only SFWMD)

District Description

The District Everglades Program is focused on the District's responsibilities outlined in the Everglades Forever Act (EFA) as well as the settlement agreement. The goal of the District Everglades Program is to contribute to Everglades restoration by improving water quality, hydrology, and ecology.

The Everglades Forever Act (EFA), passed by the Florida Legislature in 1994, directed the District to implement regulatory source control programs in all areas tributary to the Everglades Protection Area (EPA) to reduce phosphorus in stormwater runoff. The District was also required to acquire land, then design, permit, construct and operate a series of treatment wetlands, referred to as Everglades stormwater treatment areas (STAs), to reduce phosphorus levels from stormwater runoff and other sources before it enters the EPA.

In 2012, the State of Florida and the U.S. Environmental Protection Agency reached consensus on new Restoration Strategies for further improving water quality in the Everglades, which build upon the existing projects and further improve the quality of stormwater entering the Everglades. On September 10, 2012, DEP issued the District consent orders associated with EFA and National Pollutant Discharge Elimination System (NPDES) permits, which outlined a suite of projects with deadlines for completion. The goal of the new water quality improvement features is to further reduce phosphorus concentrations and assist in achieving compliance with State water quality standards. The identified projects primarily consist of reservoirs referred to as flow equalization basins (FEBs), STA expansions, and associated infrastructure and conveyance improvements. The EFA was amended in 2013 by the Florida Legislature to include the 2012 Restoration Strategies Regional Water Quality Plan.

The Florida Legislature continued its commitment to Everglades restoration as evidenced through the passage of House Bill 989 in 2016 (Chapter 2016-201, Laws of Florida) and Senate Bill 10 in 2017 (Chapter 2017-10, Laws of Florida), providing a recurring \$32.0 million appropriation for the implementation of the projects required by the EFA. All Restoration Strategies projects were completed by 2025.

In 2020, also under this program, the District initiated construction on a suite of STA Refurbishment projects that will improve the hydraulics, vegetation conditions, and treatment performance of the existing STAs. These are being completed as proactive measures to ensure the facilities are poised to achieve compliance with the Water Quality Based Effluent Limit (WQBEL), which will be confirmed once sufficient data from water years 2027 through 2031 is available for assessment.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

District Everglades Program

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 18,608,196	\$ 19,394,187	\$ 21,983,401	\$ 20,366,320	\$ 21,003,563	\$ 637,243	3.1%
Other Personal Services	\$ 16,119	\$ 13,530	\$ 22,589	\$ 23,764	\$ 23,764	\$ -	0.0%
Contracted Services	\$ 4,218,847	\$ 2,603,552	\$ 3,746,254	\$ 2,125,497	\$ 2,987,234	\$ 861,737	40.5%
Operating Expenses	\$ 22,387,502	\$ 22,118,223	\$ 36,262,243	\$ 22,541,481	\$ 21,040,113	\$ (1,501,368)	-6.7%
Operating Capital Outlay	\$ 2,475,836	\$ 2,835,573	\$ 2,140,397	\$ 254,028	\$ 1,470,528	\$ 1,216,500	478.9%
Fixed Capital Outlay	\$ 100,020,283	\$ 41,015,279	\$ 61,794,427	\$ 20,123,714	\$ 9,313,903	\$ (10,809,811)	-53.7%
Interagency Expenditures (Cooperative Funding)	\$ 1,174,832	\$ 1,574,231	\$ 454,449	\$ 552,145	\$ 170,689	\$ (381,456)	-69.1%
Debt	\$ 16,774,254	\$ 16,775,665	\$ 16,761,917	\$ 16,726,185	\$ 14,964,411	\$ (1,761,774)	-10.5%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
TOTAL	\$ 165,675,869	\$ 106,330,240	\$ 143,165,677	\$ 85,713,134	\$ 73,974,205	\$ (11,738,929)	-13.7%

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 and budget decreases between Fiscal Year 2024-25 and Fiscal Year 2025-26 reflect the net impacts of employee recruitment, retention, cost-of-living adjustments, and increases to the District's contribution to FRS and employer's share of FICA taxes.

Expenditure fluctuations in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to the progress of Restoration Strategies Science Plan Studies as they near completion, and the completion of STA pump station modifications, including S-319/S-362 generator replacement and G-310/G-335 pump overhauls. Budget decreases between Fiscal Year 2024-25 and Fiscal Year 2025-26 are primarily due to one-time state funding for STA-5/6 SCADA Stilling Well Platform Project and STA inspections, and discontinued sites for C-51W upstream expanded monitoring.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to the progress of Restoration Strategies Science Plan studies and increased pumping to send water south through the STAs, STA pump engine overhaul program, STA refurbishments, and increased costs for STA pumping operations and aquatic vegetation maintenance. Budget decreases between Fiscal Year 2024-25 and Fiscal Year 2025-26 are due to the net reduction of one-time state operational funding for STA Operations and Maintenance (O&M) and New Works for Restoration Strategies Projects online, and reduction of fund balance for emergency operations and field support facility construction.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to increased pumping requirements resulting in increased costs for pump station and structure maintenance, pump overhauls, telemetry maintenance, aquatic plant control, and STA compliance monitoring, as well as fluctuating cashflow requirements for the design of STA refurbishments, including STA-5/6 Connection to Lake Okeechobee, STA-2

IV. PROGRAM ALLOCATIONS

Refurbishments, and STA-1E Central Flow-ways Cells 3 & 4. Budget decreases between Fiscal Year 2024-25 and Fiscal Year 2025-26 are due to reduced cashflow requirements in this expense category as the STA refurbishments transition from design to construction in Fixed Capital Outlay.

Expenditure fluctuations in Fixed Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to the completion of Restoration Strategies projects, including C-139 Flow Equalization Basin and near completion of STA-1W Phase 2; as well as fluctuating cashflow requirements for STA Capital Construction for STA-1W, STA-1E, and STA-2 Refurbishments. Budget decreases between Fiscal Year 2024-25 and Fiscal Year 2025-26 are primarily due to reductions of one-time state funding for STA Pump Station and Structure Modifications, including G-6A Pump Station Construction, North Shore Control Panel Upgrades, and STA-1E Central Flow-way Cells 3 & 4.

Expenditure fluctuations in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the progress of Restoration Strategies Science Plan studies and the Groundwater Exchange Monitoring and Modeling Plan. Budget increases between Fiscal Year 2024-25 and Fiscal Year 2025-26 are due to increases in New Works for laboratory contracts in support of STA compliance.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration and water quality.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget is \$74.0 million, a 13.7 percent (\$11.7 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$85.7 million.

The major variances in the expense categories are:

Fixed Capital Outlay decreased 53.7 percent (\$10.8 million) due to the completion of STA 1-W Refurbishments and Maintenance Project (\$16.2 million) and Water Management System Upgrades (\$1.3 million), which are offset by increased cashflow requirements for STA Pump Station Modifications, including the G-6A Pump Station Construction Project (\$6.7 million).

Operating Expenses decreased 6.7 percent (\$1.5 million) due to reductions in cashflow requirements for the Pump and Engine Overhaul Program (\$1.0 million), fund balance reduction for Everglades monitoring (\$230,811), and a net reduction in STA O&M (\$178,539) and Everglades science, evaluation, and program support (\$85,530) due to the realignment of funds to support the aging critical flood control infrastructure program.

Interagency Expenditures (Cooperative Funding) decreased 69.1 percent (\$381,456) due to the realignment of funds from STA aquatic plant control (\$210,408) and STA compliance (\$141,048) due to the realignment of funds to support the aging critical flood control infrastructure program.

Debt decreased 10.5 percent (\$1.8 million) due to refunding the Certificates of Participation with no term extension.

The decreases are offset by increases in the following categories:

IV. PROGRAM ALLOCATIONS

Salaries and Benefits increased 3.1 percent (\$637,243), reflecting the net impact of recruitment and retention, and increases in FRS rates and health insurance costs, which are offset by the realignment of seven FTE positions to other programs.

Contracted Services increased 40.5 percent (\$861,737) primarily due to increases in STA Pump Station Maintenance from one-time funding supporting the aging critical flood control infrastructure (\$1.1 million), offset by decreases in STA science and evaluation (\$254,143).

Operating Capital Outlay increased 478.9 percent (\$1.2 million) primarily due to the one-time remaining need to complete the Emerson/Evergreen water management system upgrade project (\$1.2 million).

Major Budget Items for this Specific Program include the following:

- Salaries and benefits (\$21.0 million)

Major Projects under this program include Salaries and Benefits (included in the Salaries and Benefits number above). Funding sources include potential state appropriations, state and federal grants, and ad valorem sources.

Project Name	Phase	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Operating Capital Outlay	Operating Expenses	Grand Total
G-6A Pump Station	Construction	\$ 309,405	\$ -	\$ 9,316,903	\$ -	\$ -	\$ -	\$ 9,626,308
		\$ 309,405	\$ -	\$ 9,316,903	\$ -	\$ -	\$ -	\$ 9,626,308

Major Budget Items not found in the Appendix C Project Table are provided by budget category below:

- Contracted Services:
 - STA Operations and Maintenance, including vegetation management, structure inspection program, site management, and STA permit-required monitoring (\$2.2 million)
 - STA science and evaluation, including optimization and performance, source controls and Best Management Practice (BMP) studies, and monitoring and recovery of impacted areas in the Everglades (\$719,847)
- Operating Expenses:
 - STA Operations and Maintenance, including pump engine overhaul program, pumping operations, vegetation management, structure inspection program, site management, and STA permit-required monitoring (\$18.7 million)
 - STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the Everglades (\$378,584)
 - Program Support (\$1.9 million)
- Operating Capital Outlay:
 - Emerson/Evergreen Water Management System (\$1.2 million)
 - STA Operations and Maintenance, including replacement of aging heavy equipment for structure and pump station maintenance (\$190,028)

IV. PROGRAM ALLOCATIONS

- STA science and evaluation, including laboratory equipment (\$88,000)
- Interagency Expenditures (Cooperative Funding):
 - STA Operations and Maintenance, including site management, and STA permit-required monitoring (\$80,689)
 - Groundwater Exchange Monitoring and Modeling in support of Everglades Research and Evaluation (\$90,000)
- Debt:
 - Debt service payments (\$15.0 million)
- Reserves:
 - Hurricane/Emergency Reserves for the STAs (\$3.0 million)

Items funded with Fund Balance include Hurricane/Emergency Reserves for the STAs (\$3.0 million), Emerson/Evergreen Water Management System (\$1.2 million), STA pump station maintenance of aging critical flood control infrastructure (\$1.1 million), and portions of STA Pump Station Pump and Engine Overhaul program (\$427,104), Everglades Research and Evaluation (\$463,573), Tax Collector Fees (\$422,000), and Everglades STA aquatic plant control (\$161,979).

IV. PROGRAM ALLOCATIONS

3. *Comprehensive Everglades Restoration Plan (CERP)*

District Description

The CERP contains 68 major components that involve the creation of reservoirs, wetland-based water quality treatment areas and other conveyance features. These components will vastly improve the quantity, quality, timing, and distribution of water for the South Florida environment. Benefits will be widespread and include improvements in:

- Lake Okeechobee
- The Caloosahatchee River and Estuary
- The St. Lucie River and Estuary
- The Indian River Lagoon
- Loxahatchee Watershed, River and Estuary
- Lake Worth Lagoon
- Biscayne Bay and Biscayne National Park
- Florida Bay
- Picayune Strand
- Big Cypress National Preserve
- The Everglades Protection Area, including:
 - The Loxahatchee National Wildlife Refuge (WCA-1)
 - Water Conservations Areas 2 and 3 (WCA-2 and WCA-3)
 - Everglades National Park (ENP)

In addition, implementation of the CERP will improve and sustain water supplies for urban and agricultural needs, while maintaining current Central & Southern Florida Flood Control Project purposes.

The CERP includes pilot projects to test technologies, such as aquifer storage and recovery and seepage management methods, which are essential to the implementation of CERP. Pre-CERP projects, known as foundation projects, include seven critical restoration projects, for which Project Cooperation Agreements were executed and the projects constructed by the United States Army Corps of Engineers (USACE) and the District.

The CERP program encompasses:

- Planning and Evaluation
- Pre-construction Engineering and Design
- Real Estate Acquisition
- Environmental Remediation

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- Permitting
- Capital Construction
- Operations and Maintenance, Repair, Rehabilitation and Replacement of Constructed Facilities
- A Science-Based Adaptive Assessment and Monitoring Effort
- Program Management Activities

Implementation of the CERP began with the Water Resources Development Act (WRDA) of 2000 and the execution of the Design Agreement between the USACE and the District in May 2000. The Design Agreement covers the terms and conditions for 50-50 cost-share on the costs for planning, design, development of construction plans and specifications, engineering during construction, adaptive assessment and monitoring and several CERP programmatic activities.

In August of 2009, the District and the USACE executed the “Master Agreement for Cooperation in Constructing and Operating, Maintaining, Repairing, Replacing and Rehabilitating Projects Authorized to be undertaken pursuant to the Comprehensive Everglades Restoration Plan” (CERP Master Agreement). The CERP Master Agreement covers the terms and conditions for 50-50 cost-share on the costs for real estate acquisition and construction of CERP projects, as well as costs for long-term operation, maintenance, repair, replacement and rehabilitation (OMRR&R) of those projects.

To date, the District and the USACE have maintained the 50-50 cost-share balance under the Design Agreement with no requirement for cash payments to the USACE. This is being achieved through the development and management of annual work plans that allocate the planning, design and construction work and expenditures between the District and the USACE. In recent years, the District focused available resources on six major construction projects: Indian River Lagoon South (IRL-S): C-44 Reservoir and Stormwater Treatment Area (STA) and the C-23 Estuary Discharge Diversion, Biscayne Bay Coastal Wetlands - Phase 1, Picayune Strand Restoration, the Caloosahatchee River (C-43) West Basin Storage Reservoir, the Central Everglades Planning Project (CEPP), and the Loxahatchee River Watershed Restoration Project. In Fiscal Year 2025-26, the District continued planning, design and construction of the EAA Reservoir STA, associated Canal Expansions, and CEPP North and CEPP South features, as well as Caloosahatchee River (C-43) West Basin Storage Reservoir, the IRL-S C-23 Estuary Discharge Diversion, the IRL-S C-23/C-24 South Reservoir, the IRL-S C-25 Reservoir and STA, the Lake Okeechobee Watershed Restoration Project Aquifer Storage and Recovery (ASR), Biscayne Bay Coastal Wetlands Phase I Cutler Wetlands, Western Everglades Restoration Projects, the Loxahatchee River Watershed Restoration Projects.

The Fiscal Year 2026-27 Tentative Budget includes current and prior year state appropriations totaling \$526.8 million for design and construction on the CEPP EAA S-623 Inflow Pump Station, EAA Reservoir Support and Florida Department of Transportation Bridge, CEPP EAA Miami Canal Conveyance Improvements, CEPP North L-5 Remnant, and CEPP South S-355W Gated Spillway, Western Everglades Restoration Project Region 4: Loop Rd./11 Mile Rd./US 41 and Region 1 Panther Crossing, Lake Okeechobee Watershed Restoration Project, and CERP Land Easements, Rights-of-Way, Relocations, and Disposal Areas.

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The completed project features of the Biscayne Bay Coastal Wetlands - Phase I (Deering Estate Flow-way and portions of the L-31E Flow-way), C-111 Spreader Canal Western Project and Picayune Strand Restoration (Merritt Pump Station, Faka Union Pump Station and Miller Pump Station) projects, Site 1 Phase 1 Project, and the *Melaleuca* Eradication, and Other Exotic Plants Project are now in the post-construction operation and maintenance phase.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

Comprehensive Everglades Restoration Plan Program

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 8,819,672	\$ 9,694,928	\$ 10,386,713	\$ 12,553,606	\$ 12,708,606	\$ 155,000	1.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 5,162,064	\$ 6,831,818	\$ 5,200,563	\$ 5,383,275	\$ 3,656,245	\$ (1,727,030)	-32.1%
Operating Expenses	\$ 5,989,598	\$ 7,594,766	\$ 8,234,311	\$ 46,762,106	\$ 12,487,731	\$ (34,274,375)	-73.3%
Operating Capital Outlay	\$ 37,210,953	\$ 26,162,511	\$ 36,958,538	\$ 49,573,269	\$ 70,000	\$ (49,503,269)	-99.9%
Fixed Capital Outlay	\$ 320,961,699	\$ 465,306,292	\$ 470,238,576	\$ 510,256,159	\$ 863,046,575	\$ 352,790,416	69.1%
Interagency Expenditures (Cooperative Funding)	\$ 2,209,445	\$ 6,233,160	\$ 31,831,960	\$ 1,542,148	\$ 1,505,837	\$ (36,311)	-2.4%
Debt	\$ 13,548,611	\$ 13,541,012	\$ 13,568,617	\$ 13,518,440	\$ 12,094,539	\$ (1,423,901)	-10.5%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 393,902,042	\$ 535,364,487	\$ 576,419,278	\$ 639,589,003	\$ 905,569,533	\$ 265,980,530	41.6%

Changes and Trends

The expenditure increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the reallocation of positions to support restoration, cost-of-living adjustments, and rate increases in the District's contribution to FRS, employer's share of FICA taxes, and health insurance. Budget increases for Salaries and Benefits between Fiscal Year 2024-25 and Fiscal Year 2025-26 reflect the realignment of staff from other programs to support restoration, along with cost-of-living adjustments and increases to the District contribution to FRS, employer's share of FICA taxes, and health insurance.

Expenditure fluctuations in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to increases in this expense category for Caloosahatchee River (C-43) West Basin Storage Reservoir construction and Western Everglades Restoration Project (WERP) in Fiscal Year 2024-25, offset by reduced cashflow requirements due to the Lake Okeechobee Component A Reservoir (LOCAR) Feasibility Study, and completion of modeling and surveying work for the WERP and CERP Indian River Lagoon (IRL) South C-23/C-24 in Fiscal Year 2024-25. Budget increases in this expenditure category between Fiscal Year 2024-25 and Fiscal Year 2025-26 are primarily due to increases in New Works for CERP components coming online.

Expenditure increases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to increased central services indirect and increased cashflow requirements for New Works in support of Caloosahatchee River (C-43) West Basin Storage Reservoir and Biscayne Bay Coastal Wetlands (BBCW), as the project components transitioned

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from construction to operational testing and monitoring. Budget increases in this expenditure category between Fiscal Year 2024-25 and Fiscal Year 2025-26 are primarily due to a one-time state grant for S-333 Maintenance Dredging and Low-Sills Weirs Project and increases in New Works from state appropriations for operational testing and monitoring of CERP components coming online.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the cashflow requirements in this expense category for projects from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration Project ASR Wells, Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL South Project – C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, C-25 Reservoir and STA, WERP L-28 South Culverts, WERP Region 4: Loop Rd./11 Mile Rd./US41, Loxahatchee River Watershed Restoration Project (LRWRP) – Flowways 2 and 3, and BBCW – Cutler Wetlands, Broward County Water Preserve Area, S-332B Pump Station Replacement; CEPP components, including CEPP North S-8 Pump Station Modifications, L-6 Divide and L-5 Remnant Canal Improvements, Miami Canal Backfill, CEPP EAA S-623 Inflow Pump Station, CEPP New Water Seepage Barrier, and CEPP South S-356 Pump Station. Budget increases in this expenditure category between Fiscal Year 2024-25 and Fiscal Year 2025-26 are primarily due to increased state appropriations and prior year appropriations for continued implementation of CERP projects, including CEPP components, LRWRP Flowways 1, 2, and 3, WERP L-28 Culverts, Biscayne Bay Southeastern Everglades Ecosystem Restoration, IRL South project components, and Lake Okeechobee Component A Reservoir.

Expenditure increases in Fixed Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect state appropriated funding and the progress from design through construction to operational testing and monitoring, including the CERP Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL-S C-23 Estuary Discharge Diversion, IRL-S C-23/C-24 Storage Components, and IRL-S C-25 Reservoir and STA, Lake Okeechobee Watershed Restoration Project ASR Wells, EAA Reservoir, CEPP Canal Expansions, CEPP North L-6 Divide and L-5 Remnant Canal Improvements, CEPP South S-355W Gated Spillway, BBCW Cutler Wetlands, Western Everglades Restoration Project L-28 South Culverts, Loxahatchee River Restoration Flow-way 1, and Clewiston Field Station relocation project in support of CERP projects coming online. Budget increases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are due to increased state appropriations for continued implementation of CERP projects, including CEPP components and the C-111 South Dade S-332B Pump Station Replacement.

Expenditure increases in Interagency Expenditures (Cooperative Funding) between Fiscal Year 2022-23 and Fiscal Year 2024-25 primarily reflect one-time cash payments to the USACE for Lake Okeechobee Component A Reservoir (LOCAR) and the Lake Okeechobee Watershed Restoration Project ASR Science Plan in Fiscal Year 2023-24 and a one-time cash payment to the Florida Department of Transportation (FDOT) for the construction of the US-27 EAA Reservoir Inflow-Outflow Canal Bridges Project in Fiscal Year 2024-25. Budget decreases in this expense category from Fiscal Year 2024-25 to Fiscal Year 2025-26 are primarily due to the one-time cash payment to FDOT in Fiscal Year 2024-25.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and

IV. PROGRAM ALLOCATIONS

maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration.

Budget Variances

The Fiscal Year 2026-27 Tentative Budget of \$905.6 million is a 41.6 percent (\$266.0 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$639.6 million.

The major variances in the expense categories are:

Fixed Capital Outlay increased 69.1 percent (\$352.8 million) due to increased state appropriations for the construction of CEPP components (\$172.4 million), CERP Western Everglades Restoration Project Region 4: Loop Rd./11 Mile Rd./US41 (\$20.0 million), CERP Lands, Easements, Rights-of-Way, Relocations, and Disposals (\$5.0 million), and the allocation of recurring O&M ad valorem funding in this program for the construction of STA & CERP Reservoir Maintenance Facility (\$17.6 million), ASR Facility Support Buildings (\$11.6 million), and CERP & NEEPP Laboratory Expansion (\$6.0 million). Other increases include anticipated federal revenues for the construction of CEPP South Blue Shanty Flow-way (\$201.5 million) and CEPP EAA S-636 Seepage Pump Station (\$97.1 million), one-time budget of interest earnings on the ARPA funds and rebudget of prior year appropriations for Lake Okeechobee Watershed Restoration Project (\$2.5 million), and one-time District revenues for the Clewiston Field Station Relocation in support of CERP (\$300,000). The increases are offset by decreases in state appropriations and cashflow requirements for CERP Indian River Lagoon South, including C-23/C-24 Storage Components and C-25 Reservoir and STA (\$97.9 million), S-332B Pump Station Replacement (\$54.3 million), Caloosahatchee River (C-43) West Basin Storage Reservoir (\$23.1 million), and Biscayne Bay Coastal Wetlands Cutler Flow way (\$2.9 million), and reduction of fund balance funding for CERP program support and future land acquisition (\$3.0 million).

The increases are offset by decreases in the following categories:

Contracted Services decreased 32.1 percent (\$1.7 million) due to a net decrease in New Works in support of CERP Projects transitioning from construction to operational testing and monitoring or transferred to operations (\$1.5 million) and the realignment of funds to support the aging critical flood control infrastructure program (\$228,000).

Operating Expenses decreased 73.3 percent (\$34.3 million) due to a one-time state grant for the S-333 Maintenance Dredging and Low-Sills Weirs project (\$30.0 million), a net reduction in New Works for CERP Components as they transition from operational testing and monitoring to operations (\$3.9 million), completion of support services agreement with US Fish & Wildlife Service (\$222,115), and reductions due to the realignment of funds to support the aging critical flood control infrastructure program (\$134,460).

Operating Capital Outlay decreased 99.9 percent (\$49.5 million) due to reductions in state appropriated funding for Western Everglades Restoration Project (\$25.8 million), Loxahatchee River Watershed Restoration Flow-ways 1, 2, and 3 (\$19.3 million), as the projects transition from design to construction, and Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million); one-time refunds for C-23/C-24 storage components and Lake Okeechobee Watershed Restoration Project (\$846,980), and reductions due to the realignment of funds to support the aging critical flood control infrastructure (\$100,000).

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Debt decreased 10.5 percent (\$1.4 million) due to refunding the Certificates of Participation with no term extension.

Major Budget Items for this Specific Program include the following:

- Salaries and Benefits (\$12.7 million)

Major Projects under this program include Salaries and Benefits (included in the Salaries and Benefits number above). Funding sources include potential state appropriations, state grants, federal grants, and ad valorem sources.

Project Name	Phase	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Operating Capital Outlay	Operating Expenses	Grand Total
CERP LOWRP ASR Wells	Design	\$ 321,743	\$ -	\$ 53,104,044	\$ -	\$ -	\$ -	\$ 53,425,787
CERP LOWRP		\$ 321,743	\$ -	\$ 53,104,044	\$ -	\$ -	\$ -	\$ 53,425,787
CEPP EAA S-636 Seepage Pump Station	Construction	\$ 19,518	\$ -	\$ 97,091,733	\$ -	\$ -	\$ -	\$ 97,111,251
CEPP EAA Miami Canal & North New River Conveyance Ir	Construction	\$ 241,779	\$ -	\$ 59,722,553	\$ -	\$ -	\$ -	\$ 59,964,332
CEPP EAA S-623 Inflow Pump Station	Construction	\$ 293,357	\$ -	\$ 364,971,822	\$ -	\$ -	\$ -	\$ 365,265,179
CERP/CEPP EAA		\$ 554,654	\$ -	\$ 521,786,108	\$ -	\$ -	\$ -	\$ 522,340,762
CEPP North L-5 Remnant Canal	Construction	\$ 121,044	\$ 5,500	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,839,971
CERP/CEPP North		\$ 121,044	\$ 5,500	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,839,971
CEPP South Blue Shanty Flow-way	Design	\$ -	\$ -	\$ 201,540,000	\$ -	\$ -	\$ -	\$ 201,540,000
CEPP South S-355W Gated Spillway	Construction	\$ 84,049	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 15,084,049
CERP/CEPP South		\$ 84,049	\$ -	\$ 216,540,000	\$ -	\$ -	\$ -	\$ 216,624,049
CERP WERP Region 4: Loop Rd./11mile Rd./US41	Design/Constr	\$ 52,137	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 22,908	\$ 20,075,045
CERP WERP		\$ 52,137	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 22,908	\$ 20,075,045
		\$ 1,133,627	\$ 5,500	\$ 822,143,579	\$ -	\$ -	\$ 22,908	\$ 823,305,614

Major Budget Items not found in the Appendix C Project Table are provided by budget category below:

- Contracted Services:
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for the Caloosahatchee River (C-43) West Basin Storage Reservoir, Indian River Lagoon (IRL) South, Western Everglades Restoration Project (WERP), Biscayne Bay Coastal Wetlands, C-111 Spreader Canal Western, Broward County Water Preserve Area (WPA) C-11 Impoundment, Picayune Strand Restoration, and Everglades Agricultural Area (EAA) Reservoir STA (\$3.4 million)
 - CERP Monitoring and Adaptive Assessment Plan monitoring for Southern Coast downstream impacts and wildlife surveys, and CEPP Adaptive Management (\$240,000)
- Operating Expenses:
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL South, Biscayne Bay Coastal Wetlands, Broward County WPA C-11 Impoundment, C-111 Spreader Canal, WERP, Loxahatchee River Watershed Restoration Flow-way 3, Picayune Strand Restoration, EAA Reservoir STA, and CEPP South L-67A Culverts (\$7.6 million)
 - CERP Indirect Support (\$4.5 million)
 - CERP Permit Review Services (\$295,000)
 - CERP - RECOVER and Monitoring & Assessment Plan activities (\$67,100)

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- Operating Capital Outlay:
 - CERP Environmental Support Services for Picayune Strand Restoration (\$50,000)
 - CERP New Works, including field equipment supporting operations and maintenance, monitoring and compliance assessment post-construction of project components for Western Everglades Restoration Project L-28 Culverts (\$20,000)
- Fixed Capital Outlay:
 - STA & CERP Reservoir Maintenance Facility (\$17.6 million)
 - ASR Facility Support Buildings (\$11.6 million)
 - CERP & NEEPP Laboratory Expansion (\$6.0 million)
 - CERP Lands, Easements, Rights-of-Way, Relocations, and Disposals (\$5.0 million)
 - CERP Program Support and future land acquisition (\$702,996)
- Interagency Expenditures (Cooperative Funding):
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for Caloosahatchee River (C-43) West Basin Storage Reservoir, IRL South C-44 Reservoir and STA, IRL South C-23/C-24 STA, Biscayne Bay Coastal Wetlands, WERP, EAA Reservoir STA, CEPP South L-67A Culverts and L-67D, C-111 Spreader Canal, and Picayune Strand Restoration (\$779,343)
 - CERP RECOVER and Monitoring and Adaptive Assessment Plan activities (\$726,494)
- Debt:
 - Debt service payment (\$12.1 million)

Items funded with fund balance include portions of Lake Okeechobee Watershed Restoration Project (\$2.0 million), CERP Program Support and future land acquisition (\$702,996), RECOVER Living Laboratory (\$115,000), and Caloosahatchee River (C-43) West Basin Storage Reservoir (\$1,160).

IV. PROGRAM ALLOCATIONS

C. Program Allocations by Area of Responsibility

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

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

Therefore, the AOR expenditures should be viewed only as one indication of whether the District is adequately addressing each AOR.

The following tables provide the AOR expenditures for Fiscal Years 2024-25 (Actual – Unaudited), 2025-26 (Adopted) and 2026-27 (Tentative Budget).

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2024-25 (Actual - Audited)
TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual - Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$46,419,573	\$8,011,869	\$25,143,060	\$1,537,052	\$11,727,592
1.1 - District Water Management Planning	5,366,114	X	X	X	X
1.1.1 Water Supply Planning	2,743,487	X			X
1.1.2 Minimum Flows and Levels	12,118	X			X
1.1.3 Other Water Resources Planning	2,610,509	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	36,709,217	X	X	X	X
1.3 - Technical Assistance	125,701	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	4,218,541		X		X
2.0 Land Acquisition, Restoration and Public Works	736,448,212	139,251,995	210,826,796	4,712,699	381,656,722
2.1 - Land Acquisition	-				
2.2 - Water Source Development	13,370,531	X			
2.2.1 Water Resource Development Projects	371,827	X			
2.2.2 Water Supply Development Assistance	12,998,704	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	720,081,331	X	X	X	X
2.4 - Other Cooperative Projects	505,550	X			
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,490,800		X	X	X
3.0 Operation and Maintenance of Works and Lands	395,164,347	90,647,417	78,257,216	183,912,011	42,347,703
3.1 - Land Management	15,794,456	X	X	X	X
3.2 - Works	293,807,041	X	X	X	X
3.3 - Facilities	7,824,766	X	X	X	X
3.4 - Invasive Plant Control	44,577,655	X	X	X	X
3.5 - Other Operation and Maintenance Activities	7,637,066	X	X	X	X
3.6 - Fleet Services ⁽²⁾	11,025,926	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	14,497,437	X	X	X	X
4.0 Regulation	20,255,389	6,432,365	3,571,425	5,240,573	5,011,026
4.1 - Consumptive Use Permitting	4,626,479	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	11,037,987	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	582,510	X	X	X	X
4.5 - Technology & Information Service	4,008,413	X	X	X	X
5.0 Outreach	1,032,270	258,067	258,067	258,068	258,068
5.1 - Water Resource Education	-				
5.2 - Public Information	1,025,870	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	6,400	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,199,319,791</i>				
6.0 District Management and Administration	35,637,655				
6.1 - Administrative and Operations Support	31,154,494				
6.1.1 - Executive Direction	1,466,300				
6.1.2 - General Counsel / Legal	3,939,874				
6.1.3 - Inspector General	703,740				
6.1.4 - Administrative Support	6,769,375				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,655,311				
6.1.7 - Human Resources	1,687,604				
6.1.8 - Communications	461,696				
6.1.9 - Technology & Information Services	13,470,594				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	4,483,161				
TOTAL	1,234,957,446				

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SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2025-26 (Current/Amended)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Current/Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	60,433,217	18,008,123	27,238,775	1,834,989	13,351,330
1.1 - District Water Management Planning	19,871,267	X	X	X	X
1.1.1 Water Supply Planning	13,584,110	X			X
1.1.2 Minimum Flows and Levels	15,856	X			X
1.1.3 Other Water Resources Planning	6,271,301	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	36,270,942	X	X	X	X
1.3 - Technical Assistance	187,769	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	4,103,239		X		X
2.0 Land Acquisition, Restoration and Public Works	783,103,213	135,817,033	200,374,429	3,857,163	443,054,588
2.1 - Land Acquisition	-				
2.2 - Water Source Development	14,424,044	X			
2.2.1 Water Resource Development Projects	294,768	X			
2.2.2 Water Supply Development Assistance	14,129,276	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	765,990,543	X	X	X	X
2.4 - Other Cooperative Projects	428,435	X			
2.5 - Facilities Construction and Major Renovations	-	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,260,191		X	X	X
3.0 Operation and Maintenance of Works and Lands	429,412,588	108,346,670	74,115,318	203,954,891	42,995,709
3.1 - Land Management	19,704,129	X	X	X	X
3.2 - Works	326,526,494	X	X	X	X
3.3 - Facilities	4,104,525	X	X	X	X
3.4 - Invasive Plant Control	47,597,149	X	X	X	X
3.5 - Other Operation and Maintenance Activities	7,925,063	X	X	X	X
3.6 - Fleet Services ⁽²⁾	9,316,189	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	14,239,039	X	X	X	X
4.0 Regulation	25,503,763	8,813,987	4,241,292	6,441,596	6,006,888
4.1 - Consumptive Use Permitting	5,857,179	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	10,952,422	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,600,433	X	X	X	X
4.5 - Technology & Information Service	4,093,729	X	X	X	X
5.0 Outreach	1,143,646	285,912	285,912	285,912	285,912
5.1 - Water Resource Education	-				
5.2 - Public Information	1,112,146	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	31,500	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,299,596,427</i>				
6.0 District Management and Administration	42,502,550				
6.1 - Administrative and Operations Support	35,380,490				
6.1.1 - Executive Direction	962,535				
6.1.2 - General Counsel / Legal	3,538,410				
6.1.3 - Inspector General	763,982				
6.1.4 - Administrative Support	13,921,582				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,762,783				
6.1.7 - Human Resources	2,538,075				
6.1.8 - Communications	306,606				
6.1.9 - Technology & Information Services	10,586,517				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	7,122,060				
TOTAL	1,342,098,977				

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2026-27 (Tentative Budget)
TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2026-27 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	57,452,242	18,966,345	25,454,341	1,285,589	11,745,966
1.1 - District Water Management Planning	17,114,014	X	X	X	X
1.1.1 Water Supply Planning	14,462,102	X			X
1.1.2 Minimum Flows and Levels	107,516	X			X
1.1.3 Other Water Resources Planning	2,544,396	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	35,711,557	X	X	X	X
1.3 - Technical Assistance	593,797	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	4,032,874		X		X
2.0 Land Acquisition, Restoration and Public Works	1,106,601,640	196,780,713	294,748,139	3,293,121	611,779,667
2.1 - Land Acquisition	-				
2.2 - Water Source Development	9,290,486	X			
2.2.1 Water Resource Development Projects	181,625	X			
2.2.2 Water Supply Development Assistance	9,106,861	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	1,094,708,136	X	X	X	X
2.4 - Other Cooperative Projects	166,138	X			
2.5 - Facilities Construction and Major Renovations	-	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,436,880		X	X	X
3.0 Operation and Maintenance of Works and Lands	424,399,069	105,098,801	68,171,155	208,817,858	42,311,255
3.1 - Land Management	14,958,296	X	X	X	X
3.2 - Works	327,409,206	X	X	X	X
3.3 - Facilities	3,939,476	X	X	X	X
3.4 - Invasive Plant Control	46,095,812	X	X	X	X
3.5 - Other Operation and Maintenance Activities	7,869,512	X	X	X	X
3.6 - Fleet Services ⁽²⁾	9,321,349	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	14,805,418	X	X	X	X
4.0 Regulation	26,161,149	9,201,608	4,329,226	6,555,013	6,075,301
4.1 - Consumptive Use Permitting	6,061,932	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	10,504,967	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	5,325,092	X	X	X	X
4.5 - Technology & Information Service	4,269,158	X	X	X	X
5.0 Outreach	1,166,527	291,632	291,632	291,632	291,632
5.1 - Water Resource Education	-				
5.2 - Public Information	1,162,027	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	4,500	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,615,780,627</i>				
6.0 District Management and Administration	44,993,458				
6.1 - Administrative and Operations Support	34,318,458				
6.1.1 - Executive Direction	290,738				
6.1.2 - General Counsel / Legal	3,492,495				
6.1.3 - Inspector General	772,896				
6.1.4 - Administrative Support	15,246,253				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,585,071				
6.1.7 - Human Resources	2,014,386				
6.1.8 - Communications	306,606				
6.1.9 - Technology & Information Services	9,610,013				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	10,675,000				
TOTAL	1,660,774,085				

V. SUMMARY OF STAFFING LEVELS

This section summarizes workforce levels at the District from Fiscal Year 2022-23 to Fiscal Year 2026-27.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26 and 2026-27
TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAM	WORKFORCE CATEGORY	2022-23 to 2026-27							Current/Amended to Tentative 2025-26 to 2026-27	
		Difference	% Change	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
All Programs	Authorized Positions	48	3.25%	1,475	1,511	1,547	1,523	1,523	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(2)	-66.67%	3	3	3	3	1	(2)	-66.67%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	46	3.11%	1,478	1,514	1,550	1,526	1,524	(2)	-0.13%
Water Resources Planning and Monitoring	Authorized Positions	14	6.28%	223	222	231	229	237	8	3.49%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	1	1	1	1	1	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	14	6.25%	224	223	232	230	238	8	3.48%
Land Acquisition, Restoration and Public Works	Authorized Positions	(5)	-3.01%	166	171	163	172	161	(11)	-6.40%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(5)	-3.01%	166	171	163	172	161	(11)	-6.40%
Operation and Maintenance of Works and Lands	Authorized Positions	51	6.76%	754	786	823	799	805	6	0.75%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	51	6.76%	754	786	823	799	805	6	0.75%
Regulation	Authorized Positions	(7)	-4.29%	163	163	159	158	156	(2)	-1.27%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(2)	-100.00%	2	2	2	2	-	(2)	-100.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(9)	-5.45%	165	165	161	160	156	(4)	-2.50%
Outreach	Authorized Positions	(2)	-20.00%	10	10	10	8	8	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(2)	-20.00%	10	10	10	8	8	-	0.00%
District Management and Administration	Authorized Positions	(3)	-1.89%	159	159	161	157	156	(1)	-0.64%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(3)	-1.89%	159	159	161	157	156	(1)	-0.64%

VI. PERFORMANCE MEASURES

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of Fiscal Year 2024-25 and is in a standard format developed for this report.

Overall Goal: The District budget maintains core missions and prioritized programs are administered both effectively and efficiently.

A. Natural Systems

Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems.

- Natural System Objective 1: Maintain the integrity and functions of water resources and related natural systems.
 - Number of Minimum Flows and Minimum Water Levels (MFLs) and Reservations, by water body type, established annually (fiscal year) and cumulatively.
 - Number and percentage of water bodies meeting their adopted MFLs.

Performance Measures

Natural Systems

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - NATURAL SYSTEMS
Fiscal Year 2024-25 End of Year Performance Data
Tentative Budget - August 1, 2026

Natural Systems Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems		
NS Objective 1: Maintain the integrity and functions of water resources and related natural systems		
Annual Measures	Fiscal Year 2024-2025	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Cumulative
Aquifer	0	14
Estuary	0	6
Lake	0	2
River	0	3
Spring	0	0
Wetland	0	22
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Percent
Number of water bodies meeting MFLs	17	42.50%
Number of water bodies with adopted MFLs	40	

- Natural System Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.
 - For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies within an adopted or approved recovery prevention strategy.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - NATURAL SYSTEMS
 Fiscal Year 2024-25 End of Year Performance Data
 Tentative Budget - August 1, 2026

Natural Systems Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems		
NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition		
Annual Measures	Fiscal Year 2024-2025	
For water bodies not meeting their adopted MFLs, the number percentage of those water bodies with an adopted recovery or prevention strategy	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	23	100.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	23	

VI. PERFORMANCE MEASURES

B. Water Quality

Primary Goal: To achieve and maintain surface water quality standards.

- Water Quality Objective 1: Identify the efficiency of permit review, issuance, and relative cost of permit processing.
 - For closed applications, median time to process Environmental Resource Permits (ERPs) by permit type and total.
 - For ERPs, cost to issue permit for all permit types.
 - For ERPs, in-house application to staff ratio for all permit types.

Performance Measures

Water Quality

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER QUALITY
 Fiscal Year 2024-25 End of Year Performance Data
 Tentative Budget - August 1, 2026

Water Quality Primary Goal: To achieve and maintain surface water quality standards										
WQ Objective 1: Identify the efficiency of permit review, issuance and relative cost of permit processing										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Fiscal Year 2024-2025 Annualized Performance	
For closed applications, the median time to process ERP by permit type and total	Median		Median		Median		Median			
Exemptions and noticed general permits	29.00		33.00		34.00		34.00		30.00	
Individually processed permits	48.00		45.00		50.50		59.00		53.00	
All authorizations combined	45.50		45.00		52.00		57.00		51.00	
For ERPs, cost to issue permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$457,189.98	\$300.59	\$472,210.63	\$307.63	\$431,890.04	\$284.70	\$433,615.93	\$278.67	\$1,794,906.58	\$292.85
Number of permits	1,521		1,535		1,517		1,556		6,129	
For ERPs, in-house application to staff ratio for all permit types	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	1,521	67.30	1,535	65.88	1,517	70.89	1,556	70.73	6,129	68.63
Number of staff for the permit areas	22.60		23.30		21.40		22.00		89.30	

VI. PERFORMANCE MEASURES

C. Water Supply

Primary Goal: To ensure a safe and adequate source of water for all users.

- Water Supply Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.
 - Districtwide, estimated amount of water (million gallons per day) made available through projects that the District has constructed or contributed funding to, excluding conservation projects.
 - Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).

Performance Measures

Water Supply

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER SUPPLY
Fiscal Year 2024-25 End of Year Performance Data
Tentative Budget - August 1, 2026

Water Supply Primary Goal: To ensure a safe and adequate source of water for all users

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs	
Annual Measures	Fiscal Year 2024-2025
District-wide, the quantity (MGD) of the 2010-2030 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	205.33
Uniform residential per capita water use (Public Supply) by District (gallons per capita per day)	GPCD
	84.85

- Water Supply Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.
 - For closed applications, median time to process Consumptive Use Permits (CUPs) by permit type and total.
 - For CUPs, cost to issue permit for all permit types.
 - For CUPs, in-house application to staff ratio for all permit types.

Performance Measures

Water Supply

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER SUPPLY
Fiscal Year 2024-25 End of Year Performance Data
Tentative Budget - August 1, 2026

Water Supply Primary Goal: To ensure a safe and adequate source of water for all users

WS Objective 2: Identify the efficiency of permit review, issuance and relative cost of permit processing									
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Fiscal Year 2024-2025 Annualized Performance
For closed applications, the median time to process CUP by permit type and total	Median		Median		Median		Median		Median
Individually processed permits (all sizes)	14.00		15.00		14.00		14.00		14.00
All authorizations combined	14.00		15.00		15.00		14.00		14.00
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number
Total cost	\$197,441.27	\$256.75	\$222,294.70	\$229.88	\$189,937.93	\$208.72	\$199,013.27	\$216.32	\$808,687.17
Number of permits	769		967		910		920		3,566
For CUPs, In-House application to staff ratio for all permit types (Metric - Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio		Ratio	Number
Total number of open applications	769	56.13	967	70.58	910	78.45	920	75.41	3,566
Number of staff for the permit areas	13.70		13.70		11.60		12.20		51.20

VI. PERFORMANCE MEASURES

D. Mission Support

Primary Goal: Support District core programs both effectively and efficiently.

- Mission Support Objective 1: To assess the ongoing costs of administrative and support operations to achieve optimal efficiency to minimize costs.
 - Administrative costs as a percentage of total expenditures (cumulative totals reported for each quarter during a fiscal year).

Performance Measures

Mission Support

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PERFORMANCE MEASURES - MISSION SUPPORT

Fiscal Year 2024-25 End of Year Performance Data
Tentative Budget - August 1, 2026

Mission Support Primary Goal: Support District core programs both effectively and efficiently

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs		
Annual Measures	Fiscal Year 2024-25 Audited	
Administrative Costs (State 5.0 & 6.0) as a Percentage of Total Expenditures (report cumulative totals for each quarter during a fiscal year)	Number	Percent
Administrative Costs (State Programs 5.0 & 6.0)	\$36,669,925	2.97%
Total expenditures (State Programs 1.0 through 6.0)	\$1,234,957,446	

VII. BASIN BUDGETS

The Florida State Legislature enacted the Water Resources Act in 1972 which divided the state into five regional Water Management Districts defined along natural hydrologic boundaries. This Act (Chapter 373) also greatly expanded the responsibilities of the Districts. Further definition of water management roles was established as a result of a legislative amendment resulting in the establishment of two basin boards within the South Florida Water Management District. The basins were named Okeechobee Basin and Big Cypress Basin.

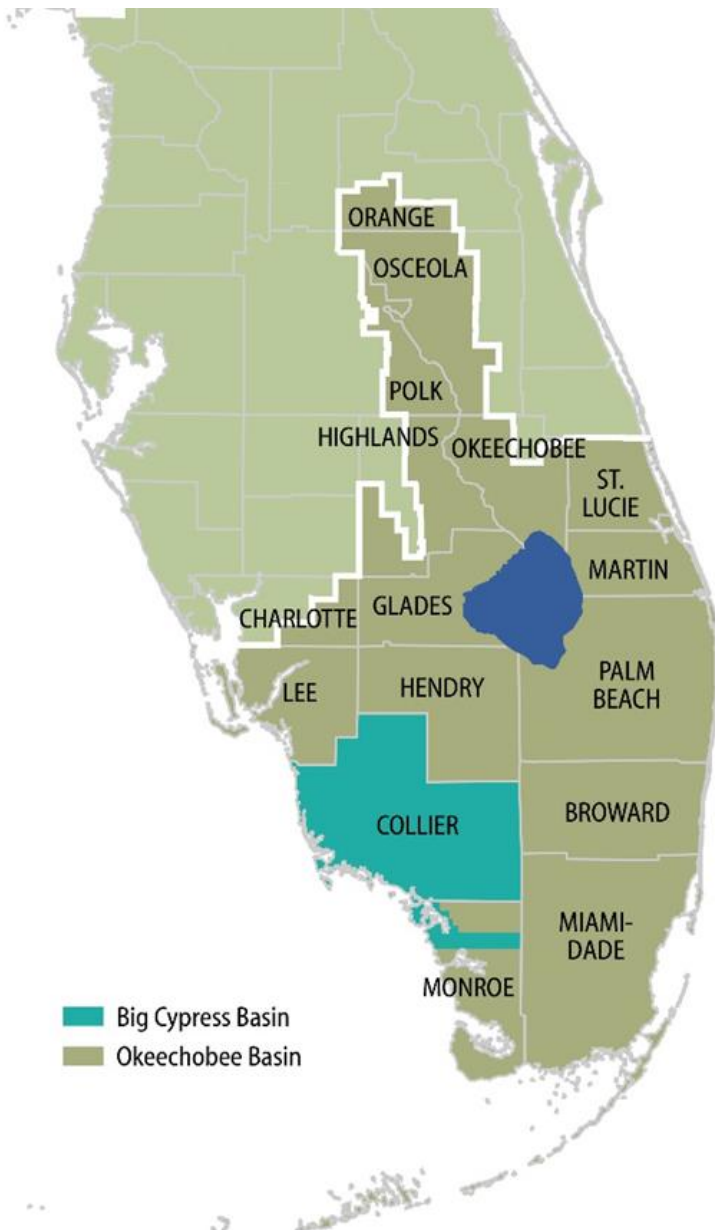


Figure 5. Map of District Basins Geographic Areas

VII. BASIN BUDGETS

A. Big Cypress Basin

The Big Cypress Basin encompasses all of Collier and a small portion of mainland Monroe counties. The basin also includes the natural lands of the Corkscrew Swamp and Sanctuary, the Big Cypress National Preserve, the Florida Panther National Wildlife Refuge, the Fakahatchee Strand, the Corkscrew Regional Ecosystem Watershed, Picayune Strand State Forest, and the 10,000 Islands. Programs include the Big Cypress Basin Watershed Management Plan, stormwater projects, and other capital improvements projects to store additional water, recharge groundwater, and improve water quality in Naples Bay.

Property owners within the Big Cypress Basin were most recently assessed through the Fiscal Year 2025-26 Adopted Budget the aggregate millage rate of 0.1926 mills, which is comprised of the District-at-large millage rate of 0.0948 mills and the Big Cypress Basin millage rate of 0.0978 mills.

The Fiscal Year 2026-27 proposed millage rate for the property owners within the Big Cypress Basin is 0.1926 mills, which is comprised of the District-at-large continuation millage rate of 0.0948 mills and the Big Cypress Basin continuation millage rate of 0.0978 mills. Final millage rates and budget for the proposed Fiscal Year 2026-27 Big Cypress Basin Budget will be presented for discussion and approval by the Basin Board in August 2026 and will be presented for discussion and adoption by the District Governing Board in September 2026.

VII. BASIN BUDGETS

ACTUAL AUDITED - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2024-25

SOUTH FLORIDA WATER MANAGEMENT DISTRICT Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							
<i>Dedicated Revenues</i>							
District Revenues	1,708,169	-	13,303,106	-	32,247	166,387	15,209,909
Fund Balance	-	-	-	-	-	-	-
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	-	-	5,200,000	-	-	-	5,200,000
State General Revenues	-	-	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-
Federal Revenues	-	-	6,097	-	-	-	6,097
Federal through State (FDEP)	-	-	-	-	-	-	-
<i>Dedicated Revenues Subtotal</i>	1,708,169	-	18,509,203	-	32,247	166,387	20,416,006
TOTAL REVENUES	1,708,169	-	18,509,203	-	32,247	166,387	20,416,006
EXPENDITURES							
Salaries and Benefits	716,731	-	2,266,800	-	32,247	92,267	3,108,045
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	928,369	-	1,749,867	-	-	-	2,678,236
Operating Expenses	11,757	-	3,059,497	-	-	74,120	3,145,374
Operating Capital Outlay	-	-	742,437	-	-	-	742,437
Fixed Capital Outlay	-	-	4,151,268	-	-	-	4,151,268
Interagency Expenditures	51,312	-	-	-	-	-	51,312
Debt	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,708,169	-	11,969,869	-	32,247	166,387	13,876,672
PERSONNEL							
Full-time Equivalents	5	-	20	-	-	-	25
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	5	-	20	-	-	-	25

VII. BASIN BUDGETS

ADOPTED BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2025-26

SOUTH FLORIDA WATER MANAGEMENT DISTRICT Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 2,401,703	\$ -	\$ 13,011,440	\$ -	\$ 40,219	\$ 345,000	\$ 15,798,362
Fund Balance	\$ -	\$ -	\$ 5,083,810	\$ -	\$ -	\$ -	\$ 5,083,810
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State General Revenues	-	-	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-
Federal Revenues	-	-	1,365,576	-	-	-	\$ 1,365,576
Federal through State (FDEP)	-	-	-	-	-	-	-
<i>Dedicated Revenues Subtotal</i>	2,401,703	-	19,460,826	-	40,219	345,000	\$ 22,247,748
TOTAL REVENUES	\$ 2,401,703	\$ -	\$ 19,460,826	\$ -	\$ 40,219	\$ 345,000	\$ 22,247,748
EXPENDITURES							
Salaries and Benefits	\$ 883,233	\$ -	\$ 3,449,972	-	\$ 40,219	\$ -	\$ 4,373,424
Other Personal Services	-	-	-	-	-	-	\$ -
Contracted Services	\$ 1,461,000	-	\$ 1,997,796	-	-	-	\$ 3,458,796
Operating Expenses	\$ 13,880	-	\$ 5,063,058	-	-	\$ 345,000	\$ 5,421,938
Operating Capital Outlay	-	-	\$ -	-	-	-	\$ -
Fixed Capital Outlay	-	-	\$ 6,950,000	-	-	-	\$ 6,950,000
Interagency Expenditures	\$ 43,590	-	-	-	-	-	\$ 43,590
Debt	-	-	-	-	-	-	\$ -
Reserves	-	-	\$ 2,000,000	-	-	-	\$ 2,000,000
TOTAL EXPENDITURES	\$ 2,401,703	\$ -	\$ 19,460,826	\$ -	\$ 40,219	\$ 345,000	\$ 22,247,748
PERSONNEL							
Full-time Equivalents	6	-	31	-	-	-	37
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	6	0	31	0	0	0	37

VII. BASIN BUDGETS

TENTATIVE BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2026-27

SOUTH FLORIDA WATER MANAGEMENT DISTRICT Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 888,590	\$ 576,174	\$ 14,297,058	-	\$ 61,866	\$ 444,242	\$ 16,267,930
Fund Balance	\$ -	\$ -	\$ 3,880,893	\$ -	\$ -	\$ 160,000	\$ 4,040,893
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	-	-	-	-	-	-	-
State General Revenues	-	-	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-
Federal Revenues	-	576,174	2,763,377	-	-	-	3,339,551
Federal through State (FDEP)	-	-	-	-	-	-	-
<i>Dedicated Revenues Subtotal</i>	888,590	1,152,348	20,941,328	-	61,866	604,242	23,648,374
TOTAL REVENUES	\$ 888,590	\$ 1,152,348	\$ 20,941,328	\$ -	\$ 61,866	\$ 604,242	\$ 23,648,374
EXPENDITURES							
Salaries and Benefits	\$ 804,430	\$ -	\$ 3,861,873	-	\$ 61,866	\$ -	\$ 4,728,169
Other Personal Services	-	-	-	-	-	-	\$ -
Contracted Services	\$ 31,000	\$ 1,079,500	\$ 1,696,426	-	-	-	\$ 2,806,926
Operating Expenses	\$ 9,570	\$ 23,980	\$ 10,783,029	-	-	\$ 604,242	\$ 11,420,821
Operating Capital Outlay	-	\$ 25,000	\$ -	-	-	-	\$ 25,000
Fixed Capital Outlay	-	-	\$ 2,600,000	-	-	-	\$ 2,600,000
Interagency Expenditures	\$ 43,590	\$ 23,868	-	-	-	-	\$ 67,458
Debt	-	-	-	-	-	-	\$ -
Reserves	-	-	\$ 2,000,000	-	-	-	\$ 2,000,000
TOTAL EXPENDITURES	\$ 888,590	\$ 1,152,348	\$ 20,941,328	\$ -	\$ 61,866	\$ 604,242	\$ 23,648,374
PERSONNEL							
Full-time Equivalents	5	-	32	-	-	-	37
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	5	-	32	-	-	-	37

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS Fiscal Years 2024-25 (Actual - Audited) 2025-26 (Adopted) 2026-27 (Tentative) TENTATIVE BUDGET - Fiscal Year 2026-27

Big Cypress Basin					
AD VALOREM TAX COMPARISON BIG CYPRESS BASIN	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative --
Ad Valorem Taxes	\$ 13,920,127	\$ 15,091,934	\$ 15,665,647		
New Construction Estimate	\$ 434,763	\$ 404,702	\$ 330,444		
Millage Rate	0.0978	0.0978	0.0978		
Rolled-Back Rate	0.0914	0.0926	0.0965		
Percent Change from Rolled-Back Rate	7.0%	5.6%	1.3%		
Current Year Gross Taxable Value for Operating Purposes	\$152,359,910,421	\$165,054,491,989	\$170,374,177,672	\$ 5,319,685,683	3.2%
Current Year Net New Taxable Value	\$4,630,654,068	\$4,310,474,253	\$3,519,556,651	\$ (790,917,602)	-18.3%
Current Year Adjusted Taxable Value	\$147,729,256,353	\$160,744,017,736	\$166,854,621,021	\$ 6,110,603,285	3.8%
SOURCE OF FUNDS					
	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
<i>Non-dedicated Source of Funds</i>					
Fund Balance	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-
Permit & License Fees	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<i>Non-dedicated Source of Funds Subtotal</i>	-	-	-	-	-
<i>Dedicated Source of Funds</i>					
District Revenues	\$ 15,209,909	\$ 15,798,362	16,267,930	\$ 469,568	3.0%
Fund Balance	-	5,083,810	4,040,893	\$ (1,042,917)	-20.5%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	5,200,000	-	-	-	-
State General Revenues	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Federal Revenues	6,097	1,365,576	3,339,551	1,973,975	144.6%
Federal through State (FDEP)	-	-	-	-	-
<i>Dedicated Source of Funds Subtotal</i>	20,416,006	22,247,748	23,648,374	1,400,626	6.3%
SOURCE OF FUNDS TOTAL	\$ 20,416,006	\$ 22,247,748	\$ 23,648,374	\$ 1,400,626	6.3%
USE OF FUNDS					
Salaries and Benefits	\$ 3,108,045	\$ 4,373,424	\$ 4,728,169	\$ 354,745	8.1%
Other Personal Services	-	-	-	-	-
Contracted Services	2,678,236	3,458,796	2,806,926	(651,870)	-18.8%
Operating Expenses	3,145,374	5,421,938	11,420,821	5,998,883	110.6%
Operating Capital Outlay	742,437	-	25,000	25,000	-
Fixed Capital Outlay	4,151,288	6,950,000	2,600,000	(4,350,000)	-62.6%
Interagency Expenditures	51,312	43,590	67,458	23,868	54.8%
Debt	-	-	-	-	-
Reserves	-	2,000,000	2,000,000	-	0.0%
USE OF FUNDS TOTAL	\$ 13,876,672	\$ 22,247,748	\$ 23,648,374	\$ 1,400,626	6.3%
WORKFORCE					
Authorized Positions	25	37	37	-	0.0%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	25	37	37	-	0.0%

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE YEAR USES OF FUNDS BY PROGRAM
 Fiscal Years 2024-25 (Actual - Audited) 2025-26 (Adopted) 2026-27 (Tentative)
 BIG CYPRESS BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
1.0 Water Resources Planning and Monitoring	1,708,169	2,401,703	888,590	(1,513,113)	-63.0%
1.1 - District Water Management Planning	1,421,881	2,158,565	665,426	(1,493,139)	-69.2%
1.1.1 Water Supply Planning	-	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	1,421,881	2,158,565	665,426	(1,493,139)	-89.2%
1.2 - Research, Data Collection, Analysis and Monitoring	286,288	243,138	223,164	(19,974)	-8.2%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	-	-	-	-	-
2.0 Land Acquisition, Restoration and Public Works	-	-	1,152,348	1,152,348	
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	-	-	-	-	-
2.2.1 Water Resource Development Projects	-	-	-	-	-
2.2.2 Water Supply Development Assistance	-	-	-	-	-
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	-	-	1,152,348	1,152,348	
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology & Information Service	-	-	-	-	-
3.0 Operation and Maintenance of Works and Lands	11,969,869	19,460,826	20,941,328	1,480,502	7.6%
3.1 - Land Management	787,833	2,477,527	497,117	(1,980,410)	-79.9%
3.2 - Works	9,595,901	14,852,187	18,267,219	3,415,032	23.0%
3.3 - Facilities	90,772	101,263	139,053	37,790	37.3%
3.4 - Invasive Plant Control	989,544	1,531,600	1,541,095	9,495	0.6%
3.5 - Other Operation and Maintenance Activities	179,280	146,683	137,247	(9,436)	-6.4%
3.6 - Fleet Services	326,539	351,566	359,597	8,031	2.3%
3.7 - Technology & Information Services	-	-	-	-	-
4.0 Regulation	-	-	-	-	
4.1 - Consumptive Use Permitting	-	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	-	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	-	-	-	-	-
4.5 - Technology & Information Service	-	-	-	-	-
5.0 Outreach	32,247	40,219	61,866	21,647	53.8%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	32,247	40,219	61,866	21,647	53.8%
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	-	-	-	-	-
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Service	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>13,710,285</i>	<i>21,902,748</i>	<i>23,044,132</i>	<i>1,141,384</i>	<i>5.2%</i>
6.0 District Management and Administration	166,387	345,000	604,242	259,242	75.1%
6.1 - Administrative and Operations Support	92,267	-	-	-	-
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	92,267	-	-	-	-
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	-	-	-	-	-
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Other	-	-	-	-	-
6.2 - Computers / Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	74,120	345,000	604,242	259,242	75.1%
GRAND TOTAL	13,876,672	22,247,748	23,648,374	1,400,626	6.3%

VII. BASIN BUDGETS

B. Okeechobee Basin

The Okeechobee Basin is based on the sprawling Kissimmee-Okeechobee-Everglades ecosystem, which stretches from Central Florida's Chain of Lakes to Lake Okeechobee and south to the Florida Keys. It includes the 700,000 acres within the Everglades Agricultural Area, the heavily developed southeast coast, and Everglades National Park. The Okeechobee Basin encompasses whole or parts of 15 of the 16 counties (excludes Collier County) within the District's boundaries of central and southern Florida.

Property owners within the Okeechobee Basin were most recently assessed through the Fiscal Year 2025-26 Adopted Budget an aggregate millage rate of 0.2301 mills, which is comprised of the District-at-large millage rate of 0.0948 mills, the Okeechobee Basin millage rate of 0.1026 mills and the Everglades Construction Project millage rate of 0.0327 mills.

The Fiscal Year 2026-27 proposed millage rate for the property owners within the Okeechobee Basin is 0.2301 mills, which is comprised of the District-at-large continuation millage rate of 0.0948 mills, the Okeechobee Basin continuation millage rate of 0.1026 mills and the Everglades Construction Project continuation millage rate of 0.0327 mills. Final millage rates and budget for the proposed Fiscal Year 2026-27 Budget will be presented for discussion and adoption by the District Board in September 2026.

VII. BASIN BUDGETS

ACTUAL AUDITED - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2024-25

SOUTH FLORIDA WATER MANAGEMENT DISTRICT Okeechobee Basin

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							
<i>Dedicated Revenues</i>							
District Revenues	3,834,474	16,870,181	132,101,282	157,198	2,190	3,938,946	156,904,271
Fund Balance	-	-	-	-	-	-	-
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	-	-	4,220	-	-	-	4,220
State General Revenues	-	-	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	-	68,551	-	-	-	68,551
Federal Revenues	-	-	6,649,940	-	-	-	6,649,940
Federal through State (FDEP)	-	-	-	-	-	-	-
<i>Dedicated Revenues Subtotal</i>	3,834,474	16,870,181	138,823,993	157,198	2,190	3,938,946	163,626,982
TOTAL REVENUES	3,834,474	16,870,181	138,823,993	157,198	2,190	3,938,946	163,626,982
EXPENDITURES							
Salaries and Benefits	2,126,007	8,028,383	61,612,405	104,240	-	1,227,660	73,098,695
Other Personal Services	20,362	-	-	-	-	-	20,362
Contracted Services	364,757	1,197,751	4,154,950	40,358	1,732	57,644	5,817,192
Operating Expenses	152,130	2,721,678	26,548,288	12,600	458	2,524,907	31,960,061
Operating Capital Outlay	96,850	812,448	12,210,389	-	-	128,735	13,248,422
Fixed Capital Outlay	-	3,694,662	17,544,884	-	-	-	21,239,546
Interagency Expenditures	1,074,368	415,243	147,772	-	-	-	1,637,383
Debt	-	-	20,155	-	-	-	20,155
Reserves	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,834,474	16,870,165	122,238,843	157,198	2,190	3,938,946	147,041,816
PERSONNEL							
Full-time Equivalents	17	58	521	-	-	-	596
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	17	58	521	-	-	-	596

VII. BASIN BUDGETS

ADOPTED BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2025-26

SOUTH FLORIDA WATER MANAGEMENT DISTRICT Okeechobee Basin

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,380,782	\$ 13,111,454	\$ 145,925,170	\$ -	\$ 27,000	\$ 3,474,684	\$ 165,919,090
Fund Balance	-	-	47,636,267	-	-	-	\$ 47,636,267
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	-	-	-	-	\$ -
State General Revenues	-	-	-	-	-	-	\$ -
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	-	-	-	-	\$ -
Federal Revenues	-	-	5,481,194	-	-	-	\$ 5,481,194
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,380,782	13,111,454	199,042,631	-	27,000	3,474,684	\$ 219,036,551
TOTAL REVENUES	\$ 3,380,782	\$ 13,111,454	\$ 199,042,631	\$ -	\$ 27,000	\$ 3,474,684	\$ 219,036,551
EXPENDITURES							
Salaries and Benefits	\$ 1,537,385	\$ 8,718,825	\$ 63,469,500	\$ -	\$ -	\$ 191,372	\$ 73,917,082
Other Personal Services	\$ 32,822	-	-	-	-	-	\$ 32,822
Contracted Services	\$ 576,640	\$ 1,596,873	\$ 2,811,958	\$ -	\$ 27,000	\$ -	\$ 5,012,471
Operating Expenses	\$ 289,359	\$ 2,373,702	\$ 37,104,736	\$ -	\$ -	\$ 3,283,312	\$ 43,051,109
Operating Capital Outlay	\$ -	\$ 20,000	\$ 8,279,674	-	-	\$ -	\$ 8,299,674
Fixed Capital Outlay	-	\$ -	\$ 48,938,976	-	-	-	\$ 48,938,976
Interagency Expenditures	\$ 944,576	\$ 402,054	\$ 200,000	-	-	-	\$ 1,546,630
Debt	-	-	\$ -	-	-	-	\$ -
Reserves	-	-	\$ 38,237,787	-	-	-	\$ 38,237,787
TOTAL EXPENDITURES	\$ 3,380,782	\$ 13,111,454	\$ 199,042,631	\$ -	\$ 27,000	\$ 3,474,684	\$ 219,036,551
PERSONNEL							
Full-time Equivalents	17	71	519	-	-	1	608
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	17	71	519	0	0	1	608

VII. BASIN BUDGETS

TENTATIVE BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2026-27

SOUTH FLORIDA WATER MANAGEMENT DISTRICT Okeechobee Basin

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,570,185	\$ 59,762,527	\$ 109,059,740	\$ -	\$ 87,341	\$ 4,331,078	\$ 176,810,871
Fund Balance	-	300,000	48,107,045	-	-	1,125,000	\$ 49,532,045
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	-	-	-	-	\$ -
State General Revenues	-	-	-	-	-	-	\$ -
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	-	-	-	-	\$ -
Federal Revenues	-	472,248	5,024,853	-	-	-	\$ 5,497,101
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,570,185	60,534,775	162,191,638	-	87,341	5,456,078	\$ 231,840,017
TOTAL REVENUES	\$ 3,570,185	\$ 60,534,775	\$ 162,191,638	\$ -	\$ 87,341	\$ 5,456,078	\$ 231,840,017
EXPENDITURES							
Salaries and Benefits	\$ 2,270,476	\$ 10,513,768	\$ 65,481,476	\$ -	\$ 87,341	\$ 203,631	\$ 78,556,692
Other Personal Services	\$ 32,822	-	-	-	-	-	\$ 32,822
Contracted Services	\$ 481,640	\$ 5,054,824	\$ 6,510,473	\$ -	\$ -	\$ -	\$ 12,046,937
Operating Expenses	\$ 291,881	\$ 8,545,903	\$ 41,413,646	\$ -	\$ -	\$ 5,252,447	\$ 55,503,877
Operating Capital Outlay	\$ -	\$ 40,000	\$ 3,676,499	-	-	\$ -	\$ 3,716,499
Fixed Capital Outlay	-	\$ 35,500,000	\$ 6,801,757	-	-	-	\$ 42,301,757
Interagency Expenditures	\$ 493,366	\$ 880,280	\$ 70,000	-	-	-	\$ 1,443,646
Debt	-	-	0	-	-	-	\$ -
Reserves	-	-	\$ 38,237,787	-	-	-	\$ 38,237,787
TOTAL EXPENDITURES	\$ 3,570,185	\$ 60,534,775	\$ 162,191,638	\$ -	\$ 87,341	\$ 5,456,078	\$ 231,840,017
PERSONNEL							
Full-time Equivalents	18	71	521	0	1	1	612
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	18	71	521	0	1	1	612

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2024-25 (Actual - Audited) 2025-26 (Adopted) 2026-27 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2026-27
 Okeechobee Basin

AD VALOREM TAX COMPARISON OKEECHOBEE BASIN	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Ad Valorem Taxes	\$ 148,238,982	\$ 160,110,211	\$ 170,116,576		
New Construction Estimate	\$ 2,855,957	\$ 3,176,565	\$ 2,952,645		
Millage Rate	0.1026	0.1026	0.1026		
Rolled-Back Rate	0.0945	0.0961	0.0977		
Percent Change from Rolled-Back Rate	8.6%	6.8%	5.0%		
Current Year Gross Taxable Value for Operating Purposes	\$ 1,528,297,216,435	\$ 1,657,801,090,745	\$ 1,757,119,282,484	\$ 99,318,191,739	6.0%
Current Year Net New Taxable Value	\$ 28,995,666,859	\$ 32,250,697,916	\$ 29,977,309,226	\$ (2,273,388,690)	-7.0%
Current Year Adjusted Taxable Value	\$ 1,499,301,549,576	\$ 1,625,550,392,829	\$ 1,727,141,973,258	\$ 101,591,580,429	6.2%
SOURCE OF FUNDS					
	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
<i>Non-dedicated Source of Funds</i>					
Fund Balance	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-
Permit & License Fees	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<i>Non-dedicated Source of Funds Subtotal</i>	-	-	-	-	-
<i>Dedicated Source of Funds</i>					
District Revenues	\$ 156,904,271	\$ 165,919,090	\$ 176,810,871	\$ 10,891,781	6.6%
Fund Balance	-	47,636,267	49,532,045	1,895,778	4.0%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	4,220	-	-	-	-
State General Revenues	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	68,551	-	-	-	-
Federal Revenues	6,649,940	5,481,194	5,497,101	15,907	0.3%
Federal through State (FDEP)	-	-	-	-	-
<i>Dedicated Source of Funds Subtotal</i>	163,626,982	219,036,551	231,840,017	12,803,466	5.8%
SOURCE OF FUNDS TOTAL	\$ 163,626,982	\$ 219,036,551	\$ 231,840,017	\$ 12,803,466	5.8%
USE OF FUNDS					
Salaries and Benefits	\$ 73,098,695	\$ 73,917,082	\$ 78,556,692	\$ 4,639,610	6.3%
Other Personal Services	20,362	32,822	32,822	-	0.0%
Contracted Services	5,817,192	5,012,471	12,046,937	7,034,466	140.3%
Operating Expenses	31,960,061	43,051,109	55,503,877	12,452,768	28.9%
Operating Capital Outlay	13,248,422	8,299,674	3,716,499	(4,583,175)	-55.2%
Fixed Capital Outlay	21,239,546	48,938,976	42,301,757	(6,637,219)	-13.6%
Interagency Expenditures	1,637,383	1,546,630	1,443,646	(102,984)	-6.7%
Debt	20,155	-	-	-	-
Reserves	-	38,237,787	38,237,787	-	0.0%
USE OF FUNDS TOTAL	\$ 147,041,816	\$ 219,036,551	\$ 231,840,017	\$ 12,803,466	5.8%
WORKFORCE					
Authorized Positions	596	608	612	4	0.7%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	596	608	612	4	0.7%

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE YEAR USES OF FUNDS BY PROGRAM
 Fiscal Years 2024-25 (Actual - Audited) 2025-26 (Adopted) 2026-27 (Tentative)
 OKEECHOBEE BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Tentative Budget)	Difference in \$ (Tentative - Adopted)	% of Change (Tentative - Adopted)
1.0 Water Resources Planning and Monitoring	3,834,472	3,380,782	3,570,185	189,403	5.6%
1.1 - District Water Management Planning	47,815	8,090	67,359	59,269	732.6%
1.1.1 Water Supply Planning	11,656	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	36,159	8,090	67,359	59,269	732.6%
1.2 - Research, Data Collection, Analysis and Monitoring	3,730,018	3,372,692	3,502,828	130,134	3.9%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	56,639	-	-	-	-
2.0 Land Acquisition, Restoration and Public Works	16,870,154	13,111,454	60,534,775	47,423,321	361.7%
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	15,941	11,898	20,635	8,737	73.4%
2.2.1 Water Resource Development Projects	15,941	11,898	20,635	8,737	73.4%
2.2.2 Water Supply Development Assistance	-	-	-	-	-
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	16,029,737	12,484,067	59,877,548	47,393,481	379.6%
2.4 - Other Cooperative Projects	13,750	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology & Information Service	810,726	615,489	636,592	21,103	3.4%
3.0 Operation and Maintenance of Works and Lands	122,238,860	199,042,631	162,191,638	(36,850,993)	-18.5%
3.1 - Land Management	5,624,554	7,053,286	7,179,793	126,507	1.8%
3.2 - Works	94,789,256	166,577,927	131,918,945	(34,658,982)	-20.8%
3.3 - Facilities	370,174	272,124	244,696	(27,428)	-10.1%
3.4 - Invasive Plant Control	5,710,941	9,187,579	8,112,629	(1,074,950)	-11.7%
3.5 - Other Operation and Maintenance Activities	3,502,010	2,671,109	2,705,048	33,939	1.3%
3.6 - Fleet Services	5,568,129	7,467,902	7,448,692	(19,210)	-0.3%
3.7 - Technology & Information Services	6,673,796	5,812,704	4,581,835	(1,230,869)	-21.2%
4.0 Regulation	157,195	-	-	-	-
4.1 - Consumptive Use Permitting	-	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	52,957	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	431	-	-	-	-
4.5 - Technology & Information Service	103,807	-	-	-	-
5.0 Outreach	2,189	27,000	87,341	60,341	223.5%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	2,189	-	87,341	87,341	-
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	-	27,000	-	(27,000)	-100.0%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Service	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>143,102,870</i>	<i>215,561,867</i>	<i>226,383,939</i>	<i>10,822,072</i>	<i>5.0%</i>
6.0 District Management and Administration	3,938,946	3,474,684	5,456,078	1,981,394	57.0%
6.1 - Administrative and Operations Support	1,710,732	478,365	490,624	12,259	2.6%
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	191,372	203,631	12,259	6.4%
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	685,816	-	-	-	-
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	177,051	-	-	-	-
6.1.7 - Human Resources	6,598	-	-	-	-
6.1.8 - Communications	253,778	286,993	286,993	-	0.0%
6.1.9 - Other	587,489	-	-	-	-
6.2 - Computers / Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	2,228,214	2,996,319	4,965,454	1,969,135	65.7%
GRAND TOTAL	147,041,816	219,036,551	231,840,017	12,803,466	5.8%

VIII. APPENDICES

A. Related Reports

The following table includes a list of reports provided to the state that support the District's Annual Service Budget. Also, included are the due dates and the District's contact information.

The mandated Consolidated Annual Report (CAR) is satisfied by the South Florida Water Management District utilizing the South Florida Environmental Report (SFER) – Volume II as well as portions of Volume I. This is a major consolidation effort authorized by the Florida Legislature in 2005-36, Laws of Florida, and Subsection 373.036(7), F.S. The SFERs for current and historical years are posted on the District's website at <https://www.sfwmd.gov/science-data/scientific-publications-sfer>

The following table is supplemented with the list of reports consolidated into the three-volume SFER (due annually on March 1) that are provided to the state and linked to the Tentative Budget submission (due annually on August 1).

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Preliminary Budget	Annually January 15	Candida Heater	cheater@sfwmd.gov 561-682-6486
Tentative Budget	Annually August 1	Candida Heater	cheater@sfwmd.gov 561-682-6486
VOLUME I – THE SOUTH FLORIDA ENVIRONMENT			
South Florida Hydrology and Water Management - Volume I, Chapter 2A A water year review of the South Florida regional water management system along with the impacts from hydrologic variation. This chapter does not fulfill statutory requirements.	Annually March 1	Stephanya Salazar	ssalazar@sfwmd.gov 561-682-2777
Water and Climate Resilience Metrics – Volume I, Chapter 2B As part of a series of resilience initiatives, the District is currently developing a set of water and climate resilience metrics to track and document shifts and trends in District-managed water and climate observed data. These efforts support the assessment of current and future climate condition scenarios, operational decisions, and District resiliency priorities. This chapter reports on key significant findings in terms of long-term trend analysis and potential climate correlation factors observed during the past water year. This chapter does not fulfill statutory requirements.	Annually March 1	Stephanya Salazar	ssalazar@sfwmd.gov 561-682-2777
Water Quality in the Everglades Protection Area - Volume I, Chapter 3 Provides (1) an assessment of water quality within the Everglades Protection Area (EPA) for the water year, (2) numerous reporting requirements under the Everglades Forever Act (EFA), (3) a preliminary assessment of total phosphorus (TP) criterion achievement, and (4) an annual update of the comprehensive overview of nitrogen and phosphorus concentrations and loads throughout the EPA. The chapter may also contain information related to mercury and sulfur in the Everglades. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, Florida Statutes (F.S.)) and the EFA (Sections 373.4592(4)(d)1, 373.4592(4)(d)5, 373.4592(4)(e), and 373.4592(13), F.S.).	Annually March 1	Mailin Sotolongo-Lopez (DEP)	mailin.sotolongolopez@floridadeop.gov 850-245-2182

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Nutrient Source Control Programs in the Southern Everglades - Volume I, Chapter 4 A water year review of regional nutrient source control program status and related activities in major watersheds within the Southern Everglades. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)1, 373.4592(4)(d)5, and 373.4592(13), F.S.).	Annually March 1	Youchao Wang Stephanie Mevadunsky	ywang@sfwmd.gov 561-682-2895 snevadun@sfwmd.gov 561-682-2640
Restoration Strategies – Design and Construction Status of Water Quality Improvement Projects - Volume I, Chapter 5A Provides the status of the current Restoration Strategies projects for the water year, in accordance with the EFA and National Pollutant Discharge Elimination System (NPDES) permits and associated consent orders. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Section 373.4592(13), F.S.).	Annually March 1	Robert Shuford	rshufor@sfwmd.gov 561-681-8800 x2155
Performance and Operation of the Everglades Stormwater Treatment Areas - Volume I, Chapter 5B Assessments of each Everglades Stormwater Treatment Area (STA) and individual flow-way treatment performance; information on STA operational status, maintenance activities and enhancements; and updates on applied scientific studies relevant to the STAs. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)1, 373.4592(4)(d)5, and 373.4592(13), F.S.).	Annually March 1	Jill King	jking@sfwmd.gov (561) 682-6544
Applied Science and Adaptive Management of the Everglades Stormwater Treatment Area - Volume I, Chapter 5C Management recommendations developed from the now completed Restoration Strategies Science Plan for the Everglades STAs and other applied science activities are now the focus of this chapter. This chapter fulfills requirements for the CAR	Annually March 1	Jill King	jking@sfwmd.gov (561) 682-6544

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
(Section 373.036(7)(e)2, F.S.), and the EFA (Sections 373.4592(4)(d)3, 373.4592(4)(d)5, and 373.4592(13), F.S.).			
Everglades Systems Assessments - Volume I, Chapter 6 A summary of Everglades Research and evaluation key findings during the water year, presented within five main fields: (1) hydrology, (2) wildlife ecology, (3) plant ecology, (4) ecosystem ecology, and (5) landscape patterns and ecology. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)2, 373.4592(4)(d)5, and 373.4592(13), F.S.).	Annually March 1	Fred Sklar	fsklar@sfwmd.gov 561-682-6504
Status of Invasive Species - Volume I, Chapter 7 A water year status report on invasive species programs that provides updates on priority invasive species, programmatic overviews of regional invasive species initiatives, and key issues linked to managing and preventing biological invasions in South Florida ecosystems. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.), and the EFA (Sections 373.4592(4)(g) and 373.4592(13), F.S.).	Annually March 1	Alex Onisko LeRoy Rodgers	aonisko@sfwmd.gov 561-682-2254 lrodders@sfwmd.gov 561-682-2773
Northern Everglades and Estuaries Protection Program Annual Progress Report - Volume I, Chapter 8A In accordance with Sections 373.036(7)(e)1 (CAR) and 403.0675, F.S., and NEEPP legislation (Sections 373.4595(3), and 373.4595(6), F.S.), this report (in conjunction with Chapters 8B, 8C, and 8D) comprises the NEEPP Annual Progress Report for the Lake Okeechobee, St. Lucie River, and Caloosahatchee River watersheds. The report also documents the status of DEP's Lake Okeechobee, Caloosahatchee Estuary, and St. Lucie River and Estuary basin management action plans (BMAPs), and Florida Department of Agriculture and Consumer Services' (FDACS') implementation of the agricultural nonpoint source best management practices (BMPs) in the	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Northern Everglades watersheds. It also contains an accounting of Fiscal Year 2025-2026 expenditures and includes the NEEPP Fiscal Year 2026-27 Annual Work Plan.			
Lake Okeechobee Watershed Protection Plan 2025 Update – Volume I, Chapter 8B In accordance with Section 373.036(7)(e)1, F.S. (CAR), and NEEPP legislation (Sections 373.4595(3) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for Lake Okeechobee and the Lake Okeechobee Watershed. The report covers the water year status update on the Lake Okeechobee Watershed Research and Water Quality Monitoring Program and the Lake Okeechobee Watershed Construction Project.	Annually March 1	Steffany Olson	solson@sfwmd.gov 561-682-2759
St. Lucie River Watershed Protection Plan 2025 Update - Volume I, Chapter 8C In accordance with NEEPP legislation (Sections 373.4595(4) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for the St. Lucie River Watershed. The report covers the water year status update on research and water quality monitoring programs for both the St. Lucie Estuary and St. Lucie River Watershed. It also provides an update on the St. Lucie River Watershed Construction Project.	Annually March 1	Steffany Olson	solson@sfwmd.gov 561-682-2759
Caloosahatchee River Watershed Protection Plan 2025 Update - Volume I, Chapter 8D In accordance with NEEPP legislation (Sections 373.4595(4) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for the Caloosahatchee River Watershed. The report covers the water year status update on research and water quality monitoring programs for both the Caloosahatchee Estuary and Caloosahatchee River Watershed. It also provides an update on the Caloosahatchee River Watershed Construction Project.	Annually March 1	Steffany Olson	solson@sfwmd.gov 561-682-2759

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Kissimmee River Restoration and Other Kissimmee Basin Initiatives - Volume I, Chapter 9 A water year status report on activities within the Kissimmee River Basin that include ecosystem restoration, ecological data collection and evaluation, hydrologic modeling, and adaptive management of water and land resources. This chapter does not fulfill any statutory requirements.	Annually March 1	Brent Anderson Steve Bousquin	branders@sfwmd.gov 561-682-2753 sbousqu@sfwmd.gov 561-682-2719
Ecosystem Responses to the Comprehensive Everglades Restoration Plan (CERP) Projects – Volume I Chapter 10 A water year status report on ecological responses to CERP implementation for some of the completed or partially completed projects. This chapter does not fulfill any statutory requirements.	Annually March 1	Amanda Kahn	akahn@sfwmd.gov 561-682-6402
Volume I Peer and Public Review Process and Products - Volume I, Appendix 1-1 A document provides comments and responses produced for the annual South Florida Environmental Report peer and public review process, which is conducted as required by Section 373.4592(4)(d)5, F.S., of the EFA.	Annually March 1	Kim Richer	kricher@sfwmd.gov 561-682-2425
SFER VOLUME II – DISTRICT ANNUAL PLANS AND REPORTS			
Fiscal Year 2024-2025 Fiscal and Performance Accountability Report - Volume II, Chapter 2 Implementation status report for the Strategic Plan and resulting Annual Work Plan, including activity summaries and success indicators for the District's programs and projects during the fiscal year. This chapter fulfills Sections 373.036(2)(f)4 and 373.036(7)(b)1, F.S., for the CAR and 373.199(7)(c), F.S., for the Florida Forever Water Management District Work Plan.	Annually March 1	Ruth Shochat Frymerman	rfrymerm@sfwmd.gov 561-682-2785
2026 Priority Water Bodies - Volume II, Chapter 3 In accordance with Sections 373.036(7)(b)2, F.S. for the CAR and 373.042, 373.0421 and 373.223(4), F.S.; and Chapter 40E-8, Sections 62-40.473(9),	Annually March 1	James Beerens	jabeeren@sfwmd.gov 561-682-2028

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
and 62-40.474(5), Florida Administrative Code (F.A.C.) for Minimum Flows and Minimum Water Levels (MFLs) and water reservations, this chapter annually identifies water bodies for which MFLs and water reservations must be established or updated.			
Five-Year Capital Improvements Plan - Volume II, Chapter 4 In accordance with Sections 216.043 (Budgets for Fixed Capital Outlay), 373.036(7)(b)3 (CAR), 373.536(6)(a)3 (District Budget), and 373.536(6)(a)4 (District Budget), F.S., this annual report of the District's capital projects covers all the agency's programs, includes project-level detail, and shows projected expenditures and corresponding funding sources for the five-year reporting period.	Annually March 1	Julie Maytok	jmaytok@sfwmd.gov 561-682-6027
Five-Year Water Resource Development Work Program - Volume II, Chapter 5A In accordance with Sections 373.036(7)(b)4, 373.036(7)(b)5, and 373.036(7)(b)8, F.S., for the CAR and 373.536(6)(a)4, F.S. for the District Budget, the projected five-year period financial costs and water supply benefits for implementing the District's regional water supply plans, as well as status report of the water resource development efforts in the fiscal year are reported. In addition, this annual report also summarizes the alternative water supply projects funded by the District including the quantity of water made available, agency funding and total cost as required by Section 373.707, F.S. It also contains Projects Associated with a Prevention or Recovery Strategy for Fiscal Year 2025-2026 through Fiscal Year 2029-2030.	Annually March 1	Stacey Payseno	spayseno@sfwmd.gov 561-682-2577
Projects Associated with a Basin Management Action Plan for Fiscal Year 2026 through Fiscal Year 2030 – Volume II, Appendix 5A-1 Pursuant to Section 373.036(7)(b)8.a., F.S., for the CAR this appendix provides a list of	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
projects associated with BMAPs along with their planned implementation costs.			
Projects in the Five-Year Work Program with Grading for Each Watershed, Water Body, or Water Segment – Volume II, Chapter 5B Pursuant to Section 373.036(7)(b)9, F.S., for the CAR, the chapter is an annual report containing a grade for each watershed, water body, or water segment for which projects are located that are associated with BMAPs, MFLs, alternative water supply, and the Cooperative Funding Program (CFP) representing the level of impairment and violations of adopted MFLs.	Annually March 1	Shimelis Setegn James Beerens	ssetegn@sfwmd.gov 561-682-2252 jabeeren@sfwmd.gov 561-682-2028
Florida Forever Work Plan, 2027 Annual Update - Volume II, Chapter 6A As required by Sections 259.105(7)(b) (Florida Forever Act), 373.036(7)(b)6 (CAR), and 373.199(7)(b) (Florida Forever Water Management District Work Plan), F.S., this annual report summarizes current projects eligible for funding under the Florida Forever Act (Chapter 259.105, F.S.), as well as projects eligible for state acquisition monies from the appropriate account or trust fund under Section 373.139(3)(c), F.S. (Acquisition of Real Property), for land acquisition, water resource development, stormwater management, water body restoration, recreational facility construction, public access improvements, and invasive plant control.	Annually March 1	Dolores Arias Megan West	doarias@sfwmd.gov 561-682-6838 mwest@sfwmd.gov 561-682-2253
Land Stewardship Annual Report – Volume II, Chapter 6B As required by Sections 259.101 (Florida Preservation 2000 Act), 373.036(7)(b)(6) (CAR), and 373.199(7)(a) (Florida Forever Water Management District Work Plan), F.S., this annual report summarizes the management and maintenance of lands acquired under the Save Our Rivers Program, Florida Forever Trust Fund, Preservation 2000, and Save Our Everglades Trust Fund on a perpetual basis and lands acquired for CERP and other water resource projects on an interim basis.	Annually March 1	Maria Dessources	mdessour@sfwmd.gov 561-924-5310 x3338

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PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Mitigation Donation Annual Report - Volume II, Chapter 7 In accordance with Sections 373.036(7)(b)7 (CAR) and 373.414(1)(b)2 (Additional Criteria for Activities in Surface Water and Wetlands), F.S., this annual report provides a summary on endorsed mitigation projects, including the available mitigation fund balance and expenditures, and a description of restoration and management activities.	Annually March 1	Karyn Allman Michelle Quigley	kaallman@sfwmd.gov 561-682-7293 mquigley@sfwmd.gov 561-682-6382
Comprehensive Everglades Restoration Plan Annual Report – 470 Report - Volume II, Chapter 8 In accordance with Sections 373.036(7)(e)3 (CAR) and 373.470(7), F.S., (Everglades Restoration Investment Act), this annual report provides required yearly CERP financial reporting and status of CERP implementation.	Annually March 1	Gregory Rogers	grogers@sfwmd.gov 561-682-6199
Everglades Forever Act Annual Financial Report – Volume II, Chapter 9 Pursuant to Section 373.45926(3), F.S., (Everglades Trust Fund) as amended by Section 33 of Chapter 2011-34, this annual report presents required yearly financial reporting on the Everglades Trust Fund and EFA implementation status. This appendix also fulfills requirements set forth for the CAR (Section 373.036(7)(e)4, F.S.) and the EFA (Section 373.4592(14), F.S.).	Annually March 1	Julie Maytok	jmaytok@sfwmd.gov 561-682-6027
SFER VOLUME III – ANNUAL PERMIT REPORTS			
Comprehensive Everglades Restoration Plan Regulation Act Projects - Volume III, Chapter 2 Annual report to comply with various reporting conditions required by permits issued by DEP under the Comprehensive Everglades Restoration Plan Regulation Act (CERPRA; Section 373.1502, F.S.).	Annually March 1	Chris King Nirmala Jeyakumar	ctking@sfwmd.gov 561-682-2723 njeyaku@sfwmd.gov 561-682-6471
Everglades Forever Act Projects - Volume III, Chapter 3 Annual report to comply with various reporting conditions required by permits issued by DEP under the EFA (Section 373.4592, F.S.).	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723

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PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Northern Everglades and Estuaries Protection Program Projects - Volume III, Chapter 4 Annual report to comply with various reporting conditions required by permits issued by DEP under the NEEPP legislation (Section 373.4595, F.S.).	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723
Environmental Resource Permitting Projects - Volume III, Chapter 5 Annual report to comply with various reporting conditions required by permits issued by DEP under the Environmental Resource Permit Program legislation (Chapter 373, Part IV, F.S., and Title 62, F.A.C.).	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723

¹ Based on 2027 SFER chapter titles and content and 2027 SFER Lead Author List.

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B. Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Tentative Budget includes a total of \$997,492,751 for Fiscal Year 2026-27.

Since Fiscal Year 2019-20, the Governor and Florida Legislature have appropriated funds to the Department of Environmental Protection (DEP) for the development of water resource and water supply projects to help communities plan for and implement conservation, reuse, and other water supply and water resource development projects. Priority funding will be given to regional projects in the areas of greatest need and for projects that provide the greatest benefit. Project proposals and ranking recommendations by each of the water management districts have been submitted to the DEP for funding considerations. A summary of the AWS projects by anticipated funding type is within the Fiscal Year 2026-27 Tentative Budget is included in the table below.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ALTERNATIVE WATER SUPPLY FUNDING Fiscal Year 2026-27 Tentative Budget

Funding Source	Fiscal Year 2026-27 Tentative Budget	% of Total
District Funding for AWS	\$ 158,901,806	15.9%
State Funding for AWS	\$ 539,959,212	54.1%
Federal Funding for AWS	\$ 298,631,733	29.9%
TOTAL FUNDING FOR AWS	\$ 997,492,751	100.00%

District Funding for AWS \$158,901,806

- Central & Southern Florida Project (C&SF) (\$141,135,298)
- Water Supply Program (\$17,766,508)

State Funding for AWS \$539,959,212

- Alternative Water Supply (\$9,000,000)
- C&SF (\$4,427,412)
- CEPP EAA S-623 Inflow Pump Station and CEPP Miami Canal Conveyance Improvements (\$424,694,375)
- Lake Okeechobee Watershed Restoration Project ASR (\$51,123,998)
- Western Everglades Restoration Project (\$20,000,000)
- CEPP North L-5 Remnant Canal Improvements (\$10,713,427)
- CEPP South S-355W Gated Spillway (\$15,000,000)
- CERP Lands, Easements, Rights-of-Way, Relocations, and Disposals (\$5,000,000)

Federal Funding for AWS \$298,631,733

- CEPP South Blue Shanty Flow-way (\$201,540,000)
- CEPP EAA S-636 Seepage Pump Station (\$97,091,733)

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C. Project Worksheets

The projects listed in Appendix C include projects that provide a direct benefit to the water quality or quantity in the District or that increase recreational opportunities on public lands. For Fiscal Year 2026-27, the District has included 20 projects in Appendix C totaling \$969.9 million to restore and protect water resources within the District.

Activity/ Sub- Activity/ Budget Reference	District Project Number	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Construction Completion Date	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non- Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	District Tentative Budgeted Funding (FY 2026-27)	Future District Funding Commitments
2.2.2	101220	CFP/DEP - Alternative Water Supply	Water Resource and Water Supply Development	The Cooperative Funding Project (CFP) / Florida Department of Environmental Protection (DEP) Alternative Water Supply (AWS) project consists of regional and priority reclaimed water projects (some which support ocean outfall - Lower East Coast only), and priority brackish and surface water projects in the Upper Kissimmee Basin/Central Florida Water Initiative, Lower West Coast, and the Upper and Lower East Coast. These alternative water supply sources are being developed in order to meet projected future demand for water which is expected to grow significantly in South Florida.	Underway	N/A	N/A	N/A	N/A	N/A	N/A	50.50 mgd new AWS capacity and 73.10 mgd additional brackish and reclaimed water distribution capacity for FY19-26.	N/A	N/A	N/A	N/A	N/A	\$ 9,108,861	Future funding to come from future state Appropriations.
Total																		\$ 9,108,861.00	
2.3.1	101020	CEPP EAA Miami Canal & North New River Conveyance Improvements	Natural System Restoration	The Miami Canal and North New River will deliver water from Lake Okeechobee and the EAA Basin to the future A-2 Reservoir and A-2 STA. Canal conveyance improvements will be done by deepening and widening the Miami Canal to increase capacity by 1,000 cubic feet per second (cfs) and the North New River to increase capacity by 200 cfs. By delivering water from Lake Okeechobee to the A-2 Reservoir and STA, the project will help to decrease damaging discharges from Lake Okeechobee to the Northern Estuaries which will contribute to reducing harmful algal blooms. All improvements will be constructed within the existing SFWMD right-of-way.	Design /Construction	8/2024	9/2029	12/2029	Lake Okeechobee, Miami Canal, North New River Canal, St. Lucie Estuary, Caloosahatchee Estuary	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 59,964,332	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	101024	CEPP South Blue Shanty Flow-way	Natural System Restoration	The Blue Shanty Flow-way project encompasses several key features including construction of the L-67D Levee in WCA 3B, removal of portions of the L-67C Levee, backfilling of the remaining Ag Ditch from the L-67C to the new L-67D, backfilling part of the L-29 Levee, and incorporation of recreation features including airboat and kayak crossings. The project is located in WCA 3B in Miami-Dade County. The primary objective of the project is to establish hydrological connectivity between WCA 3A and WCA 3B by eliminating water flow barriers, thereby facilitating increased southward sheet flow through the Blue Shanty Flow-way.	Design /Construction	TBD	TBD	TBD	WCA 3A, WCA 3B, Everglades National Park	N/A	N/A	TBD	TBD	TBD	TBD	N/A	N/A	\$ 201,540,000	Project is expected to be fully funded with Federal Funding through the 1043B process.
2.3.1	101155	NEEPP Boma FEB	Natural System Restoration	The primary purpose of the Boma FEB project is to expand regional storage in the Caloosahatchee River Basin to store excess run-off to reduce wet-season, freshwater releases to the estuary when these releases would be deemed harmful to estuarine health. The Boma Mesocosms Project site is in Glades County on the District's property known as Boma, specifically at the C-43 Water Quality Treatment and Testing Project (C43-WQTP). With the completion of the joint SFWMD/Lee County C43-WQTP - Phase 1 Project, the Boma Mesocosms project will use the available site to address questions and issues raised during the Caloosahatchee River Estuary (CRE) Minimum Flows and Levels (MFL) review and rule-making process.	Design /Construction	10/2026	9/2029	12/2029	Caloosahatchee River	N/A	Caloosahatchee BMAP	N/A	TBD	TBD	TBD	N/A	N/A	\$ 34,867,796	Funding for this project to come from the NEEPP Future Year Appropriation / Everglades Restoration.
2.3.1	101185	CERP LOWRP ASR Wells	Natural System Restoration	The Lake Okeechobee Watershed Restoration Project (LOWRP) is a part of the Comprehensive Everglades Restoration Plan (CERP) with the objective to improve high and low water levels in Lake Okeechobee; attenuate and improve the quantity and timing of discharges to the St. Lucie and Caloosahatchee estuaries; restore degraded habitat for fish and wildlife throughout the study area; and increase the spatial extent and functionality of wetlands.	Design	Underway	TBD	TBD	Lake Okeechobee, Caloosahatchee Estuary, St. Lucie Estuary	N/A	Lake Okeechobee BMAP	TBD	N/A	N/A	920,000	N/A	N/A	\$ 53,425,787	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	101276	CEPP South S- 355W Gated Spillway	Natural System Restoration	The South S-355W Gated Spillway project involves constructing a gated spillway along the L-29 Canal to facilitate water conveyance eastward through the Blue Shanty Flow-way, supporting Everglades National Park (ENP) ecological objectives. The spillway is located at the southern extent of the proposed CEPP L-67D levee, affecting water flow toward the S-334 spillway. The spillway is designed to match the capacity of the S-334, ensuring efficient water distribution and aiding ecological restoration efforts in the Everglades. Adjustments in levee placement could impact the location of the S-355W spillway.	Construction	8/2025	3/2028	5/2027	Everglades National Park	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 15,084,049	Project is fully funded in Fiscal Year 2026-27.
2.3.1	101308	CEPP North L-5 Remnant Canal	Natural System Restoration	The North L-5 Remnant Canal project involves modifying the L-5 Canal to enhance water conveyance capacity and backfilling sections of the Miami Canal to improve hydrological flow and restoration efforts. The modifications affect the eastern and western L-5 Canal and a 13.5-mile stretch of the Miami Canal between I-75 and 1.5 miles south of the S-8 pump station. The improvements will support the Central Everglades Planning Project (CEPP) by improving water distribution. This project is reliant upon fill material from the L-5 Canal Conveyance Improvements and L-4 Levee Degrade projects and thus should be performed concurrently in a contract.	Construction	7/2025	10/2028	12/2028	North Miami River	N/A	TBD	TBD	TBD	TBD	TBD	N/A	N/A	\$ 10,839,971	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	101327	NEEPP Lower Kissimmee Basin STA Project	Natural System Restoration	The Lower Kissimmee Basin STA project will involve the construction of a Hybrid Stormwater Treatment Area (STA) so-called due to the inclusion of an innovative technology, a Phosphorus Elimination System (PES), in addition to traditional STA treatment methods. This STA is located approximately three (3) riverine miles upstream of Lake Okeechobee on the Kissimmee River spanning the L-62 canal and covering approximately 3,400 acres of existing improved pastures. This project will remove phosphorus from the 154C and 154 Basins of the Taylor Creek/Nubbin Slough watershed, Indian Prairie C-41A Canal, and the Lower Kissimmee River Basin/C-38 Canal.	Design	12/2021	TBD	TBD	Kissimmee River, L-62 Canal, Lake Okeechobee	N/A	Lake Okeechobee BMAP	N/A	TBD	TBD	TBD	N/A	N/A	\$ 38,874,935	Project funding is estimated to come from State Appropriations.

Activity/ Sub- Activity/ Budget Reference	District Project Number	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Construction Completion Date	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non- Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	District Tentative Budgeted Funding (FY 2026-27)	Future District Funding Commitments
2.3.1	101360 /101284	CEPP EAA S-623 Inflow Pump Station	Natural System Restoration	The S-623 Pump Station is being constructed to enhance water inflow capacity, connecting the EAA A-2 Reservoir to the Inflow/Outflow Canal, with a total pumping capacity of 4,600 cubic feet per second (cfs). The project includes multiple electric and diesel pumps, power generators, control systems, and infrastructure to support local command and control. The pump station is located between the EAA A-2 Reservoir and the Inflow/Outflow Canal, approximately 570 feet north of the reservoir's north embankment. Originally planned for construction by the U.S. Army Corps of Engineers (USACE), the South Florida Water Management District (SFWMD) assumed responsibility for the project under Governor DeSantis's Executive Order 23-06. S-623 is necessary to ensure reliable and continuous operation of A-2 Reservoir. Additionally, SFWMD is providing USACE support towards the A-2 Reservoir and FDOT support towards construction of the US 27 Bridge.	Construction	11/2025	12/2029	3/2030	A-2 Reservoir	N/A	TBD	TBD	TBD	TBD	TBD	N/A	N/A	\$ 365,265,179	
2.3.1	101405	CERP WERP Region 4: Loop Rd/11 Mile Rd/US41	Natural System Restoration	The WERP Region 4 project is for the design and construction of 14 new culverts to be constructed under US-41, 11 Mile Road, and Loop Road. These culverts are needed to convey the additional water provided by the project under the roads to avoid negative effects to the roads. Wildlife crossing features may be implemented at each new culvert location proposed along US-41. A wildlife crossing may include, but is not limited to new or modified structures, such as bridges, bridges with shelves, specially designed culverts, enlarged culverts or drainage culverts and/or exclusionary devices such as fencing, walls or other barriers, or some combination of these features.	Design /Construction	11/2026	11/2030	1/2031	L-28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 20,075,045	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	101461	CEPP EAA A-2 Reservoir S-636 Seepage Pump Station	Natural System Restoration	The purpose of the S-636 Pump Station (S-636) is to manage seepage between the A-2 Reservoir and private land north of the project. The project is located along the northern boundary of the A-2 Reservoir in Palm Beach County, south of Lake Okeechobee via US Hwy 27. The S-636 pump station, in conjunction with the A-2 Reservoir and A-2 STA, will further improve the quantity, quality, timing and distribution of water flows from Lake Okeechobee to the St Lucie and Caloosahatchee Estuaries, the Greater Everglades (WCA-3) and Everglades National Park , and Florida Bay while maintaining flood control and water supply for existing legal users.	Design /Construction	TBD	TBD	TBD	A-2 Reservoir	N/A	TBD	TBD	TBD	TBD	TBD	N/A	N/A	\$ 97,111,251	Project is expected to be fully funded with Federal Funding through the 1043B process.
Total																		\$ 897,048,345.00	
3.2.1	100856	S-71 Structure Replacement	Flood Control	The S-71 Structure is a reinforced concrete three vertical lift gated spillway with a fixed crest ogee weir, and the gates are remotely operated. The structure is approximately 3 miles northeast of the City of Lakeport and is approximately 2 miles northwest of Lake Okeechobee. The S-71 Structure was constructed in 1961 and recent inspections have revealed significant deterioration including water seepage through and around the structure, eroded concrete, structural steel corrosion and miscellaneous failures to other components. These items need to be replaced for the Structure to support the continued operation of the South Florida Water Management District (SFWMD) system. If this Structure were to fail, adverse impacts involving both flood control and water supply would occur in the surrounding areas.	Design	TBD	TBD	TBD	Lake Okeechobee	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 8,716,668	Funding for this project to come from the Seminole Tribe and allocation within the Aging Critical Flood Control Infrastructure Program Funding.
3.2.1	101173	G-6A Pump Station	Flood Control	This project involves construction of a new permanent auxiliary pump station, G-6A. The S-6 station is located in the Hillsboro Canal, at the intersection of the L-7 and L-39 borrow canals, approximately 20 miles southeast of Belle Glade in Palm Beach County, Florida. The S-6 pump station, built in 1957, is beyond its intended lifespan, with heavy corrosion and normal wear that could lead to inefficiencies or failure. The refurbishment will modernize its components to meet current standards with the aim of extending its service life another 50 years.	Construction	1/2025	TBD	TBD	WCA, EAA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 34,917,102	Funding for this project will be allocated within the Aging Critical Flood Control Infrastructure Program Funding.
3.2.1	101286	G-539 Pump Replacement	Flood Control	This project will replace deteriorated butterfly valves at the G-539 Pump Station with mechanical flap gates to improve reliability and simplify pump station operation. The G-539 Pump Station is part of the L8 Flow Equalization Basin (FEB), located north of SR-80 (Southern Boulevard) and west of the L-8 Canal in central Palm Beach County, Florida. The existing butterfly valves have suffered significant wear, and replacement gearboxes are unavailable without major modifications. Installing flap gates will eliminate frequent failure modes, reduce maintenance issues, and enhance overall efficiency.	Design /Construction	5/2027	TBD	TBD	L-8 FEB	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,782,001	Funding for this project will be allocated within the Aging Critical Flood Control Infrastructure Program Funding.
3.2.1	101345	BCB I-75 Weir #2 Structure Replacement	Flood Control	The I-75 Weir #2 Structure Replacement project will involve the construction of a new structure South of Pine Ridge Road and demolition of the existing structure. The new structure is expected to be built with 3 bays, each 8 to 10 feet wide with single stem gates with a 75-foot service bridge. Unlike the old weir, the new structure will be fully automated to make operations more efficient. I-75 Weir #2 replacement is required since the structure does not have sufficient draw-down capacity needed to handle additional flows. Additional capacity is also required for emergency conditions and to provide greater operational flexibility.	Design /Construction	10/2026	TBD	TBD	I-75 Canal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 4,902,614	Funding for this project will be allocated within the BCB 5 Year Capital Improvement Plan.

Activity/ Sub- Activity/ Budget Reference	District Project Number	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Construction Completion Date	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non- Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	District Tentative Budgeted Funding (FY 2026-27)	Future District Funding Commitments
3.2.1	101354	S-25B & S-26 Pump Station Maintenance & Resiliency	Flood Control	The S-25B & S-26 Pump Station Maintenance & Resiliency project consists of the replacement of generators alongside ancillary items such as diesel exhaust and day tank upgrades. These pump stations are located in Miami-Dade County near the Miami International Airport on the Tamiami Canal (C-4) and the Miami Canal (C-6). These pump stations are critical to the operation of flood control in Miami-Dade County and this project will ensure continued operability of aging infrastructure as well as inform future Sea Level and Flood Resiliency improvements.	Construction	TBD	TBD	TBD	C-4 Canal, C-6 Canal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 269,141	Funding for this project will be allocated within the Aging Critical Flood Control Infrastructure Program Funding.
3.2.1	101411	Picayune Strand Miller & Merritt Control Panel Upgrades	Flood Control	The Picayune Strand Miller & Merritt Control Panel Upgrades project will provide upgrades for station control panels and engine control panels, including design, materials, fabrication, installation & commissioning, testing, and training. Upgrades will be made to Merritt and Miller Pump Stations in Collier County. These upgrades will replace obsolete control systems, standardize parts and operation of control systems, and allow for necessary modifications identified by Homeland Security.	Construction	10/2026	TBD	TBD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 2,600,000	Funding for this project will be allocated within the Aging Critical Flood Control Infrastructure Program Funding.
3.2.1	101412	BCB Gordon River Structure #1 Replacement	Flood Control	The Gordon River Structure Project involves replacing two existing AMIL gates with a fixed crest weir featuring operable gates to enhance flood control and habitat protection. The project is located south of Golden Gate Parkway, approximately 3.1 miles west of I-75 in Collier County. The new weir will improve resiliency against storm surges and tidal intrusions, while maintaining normal water levels upstream and providing enhanced flood protection during heavy rainfall events.	Design	TBD	TBD	TBD	Gordon River	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 546,934.00	Funding for this project to come from Collier County cooperation agreement.
3.2.1	101413	BCB Palm River Structure #1 Replacement	Flood Control	The Palm River Structure Replacement Project involves replacing the existing deteriorating weir with a fixed crest weir featuring operable gates to enhance flood and tidal protection. The project site is on Palm River, approximately 2.3 miles west of I-75 and 0.3 miles north of Immokalee Road. The current weir, built in 1992, is in poor condition and needs replacement. The new weir shall maximize the level of storm surge/extreme tidal protection while providing for the passage of flows equal to or better than the existing weir.	Design	TBD	TBD	TBD	Palm River	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 446,934.00	Funding for this project to come from Collier County cooperation agreement.
3.2.1	101453	S-65D Structure Replacement	Flood Control	The S-65D Replacement project will consist of the total replacement of the S-65D spillway with a new structure or structures to increase capacity from 21,300 cfs to 21,800 cfs. S-65DX2 will also be refurbished or replaced. This work will need to be performed in sequence so that current flows are maintained and boat access is still allowed via the S65D Lock. The project is located on the C-38/Kissimmee River in Okeechobee County. The S-65D spillway has been in service since 1966 and no refurbishments have been made, due to chemical erosion of concrete and the age of the structure, it has been determined that total replacement is necessary.	Design	TBD	TBD	TBD	C-38 Canal, Kissimmee River, Lake Okeechobee	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 9,538,924.00	Funding for this project will be allocated within the Aging Critical Flood Control Infrastructure Program Funding.
Total																		\$ 63,720,318.00	
Grand Total																		\$ 969,877,524.00	

VIII. APPENDICIES

D. Outstanding Debt

In November 2006, the District issued \$546,120,000 in Certificates of Participation (COPs) to fund the construction of Everglades restoration projects. COPs are statutorily authorized tax-exempt certificates.

In February 2016, the District advanced refunded \$442,025,000 of the outstanding balance of the Series 2006 COPs. This refunding was financed through the issuance of the Series 2015 Refunding COPs with a par value of \$385,425,000.

In April 2026, the District advanced refunded \$256,085,000 of the outstanding balance of the Series 2015 COPs. This refunding was financed through the issuance of the Series 2026 Refunding COPs with a par value of 226,860,000. The refunding is a net savings of \$34.79 million.

The status of the District's Series 2026 COPs is summarized below as of September 30, 2026.

Outstanding Debt

SOUTH FLORIDA WATER MANAGEMENT DISTRICT OUTSTANDING DEBT Fiscal Year 2026-27 Tentative Budget

Series	Original Issue Amount	Maturity	Principal	Interest	Total Requirements
COPs 2026*	\$226,860,000	2037	\$15,910,000	\$11,148,950	\$27,058,950

Series	Fiscal Year	Principal	Interest	Total Requirements
COPs 2026*	2027-28	\$ 16,700,000	\$ 10,333,700	\$ 27,033,700
	2028-29	\$ 17,530,000	\$ 9,477,950	\$ 27,007,950
	2029-30	\$ 18,400,000	\$ 8,579,700	\$ 26,979,700
	2030-31 thru 2032-33	\$ 61,165,000	\$ 19,575,425	\$ 80,740,425
	2032-33 thru 2035-36	\$ 71,075,000	\$ 9,357,375	\$ 80,432,375
	2036-37	\$ 26,080,000	\$ 652,000	\$ 26,732,000
TOTAL		\$ 210,950,000	\$ 57,976,150	\$ 268,926,150

* SFWMD Refinanced the outstanding 2015 COPs for an annual budgetary debt service savings over the remaining term of the loan (10.5 years). 2026 COPs are structured to match existing maturity and repayment structure of the 2015 COPs, resulting in level annual budgetary savings estimated to be approximately \$3.16 million per year or \$34.79 million in total over the remaining term of the loan (10.5 years).

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E. Consistency Issues for Fiscal Year 2025-26

1. *Prior Fiscal Years' Summary*

In Fiscal Year 2011-12, the five water management districts agreed to and implemented a tiered management classification and performance metrics.

In Fiscal Year 2012-13 the management tiers were re-evaluated based on District size, scope, and programs of each District. The tiers are set at SFWMD Tier 1, SWFWD and SJRWMD at Tier 2, and NFWMD and SRWMD at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitate the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in information technology, engineering, and science.

Additionally, the performance metrics were evaluated annually and in Fiscal Year 2014-15 were finalized to include 7 CUP, 9 ERP, 1 Mission Support, 3 Natural Systems, and 3 Water Supply metrics for a total of 25 combined quarterly and annual metrics.

In addition to the structure, nomenclature, and performance metrics standards, the districts also adopted the Department of Management Services (DMS) Minimum Equipment Replacement Criteria. For cars and pickup trucks, a Replacement Eligibility Factor (REF) is determined by considering the age of the vehicle, mileage, condition, lifetime maintenance costs, downtime, most recent annual maintenance cost, and cost per mile. For trucks, tractors, mowers, trailers, and other equipment, a mileage (hours) / age threshold is established. If an asset exceeds the REF or replacement threshold, it is eligible for replacement.

The water management districts evaluated their fleet and equipment replacement policies, compared them to the state's criteria, and adopted the state's minimum equipment replacement criteria (floor) or established criteria more stringent than the state.

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2. *Current Fiscal Years' Summary*

- **Staff Levels/Reorganization**

Each water management district continues to evaluate its organizational structure and staffing levels as it focuses on its core mission.

The Tentative Budget for the District shows a staffing level of 1,523 FTEs.

The District executive management holds regular meetings to review vacant positions and the justification for their need. Selections for all positions approved for hire are typically hired at or below the budgeted salary amount. Routine oversight and reporting to ensure staffing resources support the agency's operational needs in the most efficient manner.

- **Health Insurance**

The Water Management Districts continue to explore options individually, as well as collectively, to standardize benefits and control health insurance costs for both the employee and employer. As in recent years, the District is implementing additional pharmacy benefit management controls due to the rising costs of certain prescription drugs. When seeking medical providers and diagnostic testing, employees will continue to have a choice but are incentivized to use lower cost qualified providers. Staff closely analyze plan results throughout the year to track actual claim costs in relation to the budget. Based on current medical and pharmacy cost projections, no plan design changes are necessary for the upcoming calendar year. The plan design changes implemented in the prior year remain in effect and have contributed to positive cost savings. The District expects these existing plan design features to continue providing the same positive cost-saving effect.

- Maintenance medications may be filled in a 90-day supply at participating pharmacies.
- Telehealth/Virtual urgent care appointments are available to covered employees at a \$0 Copay.
- Drug manufacturers will work directly with some diabetic patients who may be eligible for discounted medication.
- Specialty pharmacy efficiencies are being leveraged to provide better clinical value and price.
- Home delivery pharmacy services have been integrated to reduce retail pharmacy spending.
- Our Network Savings Program (NSP) and Bill Negotiation Services (BNS) can reduce out-of-network costs and provide added savings when health care providers agree to accept discounted reimbursements from their billed charges. When savings are achieved through the NSP/BNS programs, customers may also avoid the risk of balance billing.
- SafeguardRx value-based program has been implemented to limit financial exposure for ASO clients through early discontinuation or cost cap credits for complex, costly conditions including Diabetes, Inflammatory conditions, Multiple Sclerosis, Neurologic, Cardiovascular, Oncology, and other rare conditions.
- Payment integrity programs including pre-pay and post-payment recovery identify coordination of benefit and recovery opportunities.

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- Our overpayment identification and recovery strategy utilizes both internal and external claim review programs. If overpayments are discovered, vendor partners pursue recovery of the overpayment funds. Internal teams analyze root causes of overpayments to prevent them from happening in the future.

- **Contract and Lease Renewals**

The District continues to administer its contracts while successfully navigating through the various challenges ensuring timely delivery of quality products and services. When considering lease agreements, office space is utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

Negotiated cost savings and cost avoidance are realized through various competitive procurements of both commodities and services. Savings attributed to specific contracts include the elimination of an annual escalator or negotiation of labor rates and other direct costs. Price agreements are also awarded through a competitive process that offers discounts from suppliers on repetitive requirements. The District requests every firm under a work order contract hold their labor rates for any renewal period remaining in the contract term. For example, Ecological and Environmental Scientific and Technology Support Services and Professional Engineering Services have agreed to maintain their rates for subsequent renewal periods. The District also realizes savings through intergovernmental cooperative purchasing (piggy-back) in which an entity has competitively awarded a contract pursuant to Florida law that allows other entities to utilize the contract to their advantage in terms of pricing, and terms and conditions.

Regarding office space leases, the District is utilizing its owned office space in the most efficient manner possible by leasing out available space. The District currently leases 17,908 square feet of office space to DEP at its headquarters in West Palm Beach. For Fiscal Year 2026-27, the District anticipates receiving \$440,895 in revenue from that lease. The District also leases the 6,216 square foot daycare facility on headquarters campus resulting in \$135,833 in revenue, 4,370 square feet of space in Ft. Myers Service Center to the Edison & Ford Winter Estates resulting in \$90,265 and 4,840 square feet of space to Collier County Board of County Commissioners in the Big Cypress Basin Service Center resulting in \$62,839.

The District rents space for Service Centers located in Orange and Okeechobee Counties.

IX. CONTACTS



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Flamingos at a Stormwater Treatment Area



Lake Okeechobee



Blue Shanty Flow Way Construction

Ron DeSantis, Governor

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