

# **South Florida Water Management District**

**Fiscal Year 2026-2027**

**Preliminary Budget Submission**

**Pursuant to Section 373.535, Florida Statutes**

**January 15, 2026**



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## SOUTH FLORIDA WATER MANAGEMENT DISTRICT

January 15, 2026

The Honorable Ben Albritton  
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The Honorable Daniel Perez  
Speaker of the House of Representatives  
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**Subject: South Florida Water Management District Preliminary Budget Submission – Fiscal Year 2026–27**

Dear President Albritton, Speaker Perez, and Legislative Committee Chairs:

Pursuant to section 373.535(1)(a), Florida Statutes, the South Florida Water Management District (District) Governing Board respectfully submits its preliminary budget for the period of October 1, 2026, through September 30, 2027 (Fiscal Year 2026–27), totaling \$1,052,580,022. This preliminary budget, which depends only on everglades restoration recurring state funds, is crafted to support construction of Everglades restoration projects, including the final EAA Reservoir contract. Primarily supported by Ad Valorem revenues, the budget focuses funding on the continued management of South Florida's primary water management infrastructure, emphasizing critical flood control and water supply services serving more than 9 million residents.

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 operational budget by 12 percent, while continuing to manage a 50 percent increase in new critical water infrastructure, almost doubling of land management responsibilities, and a six-fold increase in construction management.

This preliminary budget reflects the Governing Board's continued commitment to transparency, accountability, and fiscal discipline, while ensuring the District can deliver the public services necessary to protect and enhance South Florida's communities and water resources. Thank you for your consideration of this submittal. Please feel free to contact me or Candida Heater at [cheater@sfwmd.gov](mailto:cheater@sfwmd.gov) or (561)-682-6486 with any questions or if additional information would be helpful regarding the Fiscal Year 2026–27 Preliminary Budget submission.

Thank you,



Drew Bartlett  
Executive Director  
Enclosure

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

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## I. FOREWORD

This Preliminary Budget report has been prepared to satisfy the requirements of Senate Bill 1986 (Chapter 2012-126, Laws of Florida), which made significant revisions to sections 373.503, 373.535 and 373.536, Florida Statutes (F.S.), and provided the Legislature additional oversight of the water management districts' budgets. This report provides the Legislature with a comprehensive budget that allows for an analysis that coincides with the annual legislative session and enables the Legislature to review the effectiveness of the districts' utilization of taxpayer resources to meet core mission responsibilities. The Preliminary Budget also provides a fiscal analysis determination regarding the progress of each District in meeting its 20-year projected water supply demands, including funding for alternative sources and conservation. The report will highlight projects dedicated to supporting the districts' core missions of water supply, water quality, flood protection and floodplain management, and natural systems.

The content and format of this report were developed collaboratively by the staffs of the Executive Office of the Governor (EOG), Senate, House of Representatives, Department of Environmental Protection (DEP), and all five water management districts (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

The Legislature may annually review the Preliminary Budget for each District. On or before March 1 of each year, the President of the Senate and the Speaker of the House of Representatives may submit comments regarding the Preliminary Budget to the districts and provide a copy of the comments to the EOG. Each District is required to respond to any comments in writing on or before March 15 of each year to the President of the Senate, the Speaker of the House of Representatives, and the EOG. If, following such review, the Legislature does not take any further action on or before July 1 of each year, a water management district may proceed with Tentative Budget development.

In compliance with statutory requirements, the South Florida Water Management District submits this Preliminary Budget for review to the President of the Senate, the Speaker of the House of Representatives, and the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives.

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**

### **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.

## II. INTRODUCTION

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



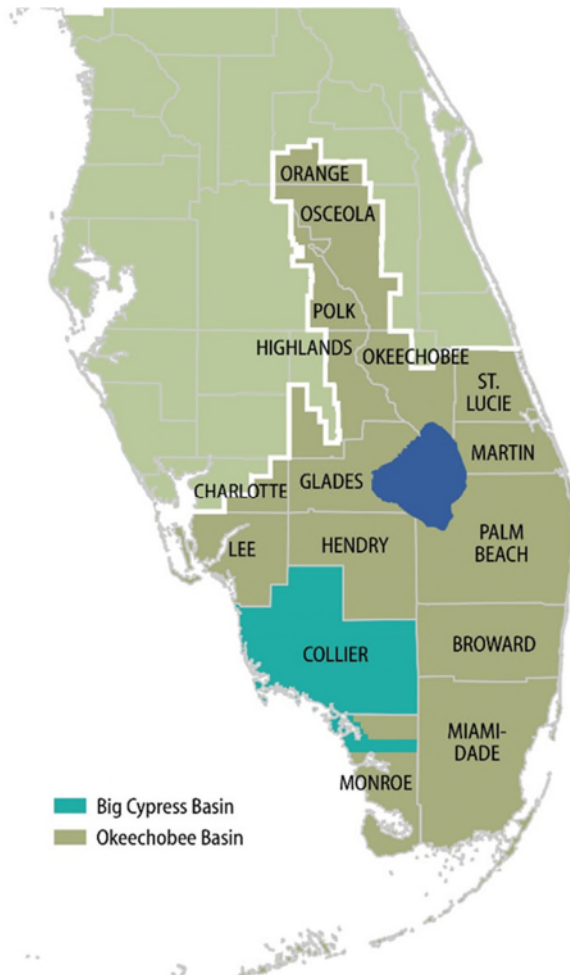
## II. INTRODUCTION

### 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. District Map**



## II. INTRODUCTION

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 Preliminary 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

## II. INTRODUCTION

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 consists 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 approximately 2,175 miles of canals and 2,130 miles of levees/berms, 98 pumping stations, 936 water control structures, and 620 project culverts, 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** extends 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** includes 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. 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 (CERP)***

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; improve the integrity, capability, and conservation of urban and agricultural water supplies.

The Water Resources Development Acts provided the USACE with the authority to reevaluate the performance and impacts of the C&SF Project, to recommend improvements and/or modifications to the project, to restore the South Florida ecosystem, and to provide for other water resource needs. The resulting plan was designed to capture, store, and redistribute fresh water previously lost to tide and to regulate the quality, quantity, timing, and distribution of water flows.

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. This project implements increments of six components included in the Comprehensive Everglades Restoration Plan to accomplish the restoration objectives by improving the quantity, quality, timing, and distribution of water flows to Water Conservation Area 3, Everglades National Park and Florida Bay, with ancillary benefits to the St. Lucie and Caloosahatchee estuaries, while increasing water supply for municipal and agricultural users while maintaining flood protection. 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 Post Authorized Change Report 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



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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 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 5-Year Update to all three Watershed Protection Plans will be 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](https://sfwmd.gov/SFER)).

On June 30, 2025, DEP published the *2024 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. Visit [floridadep.gov/STAR](https://floridadep.gov/STAR) for more information.

Also on July 1, 2025, FDACS published the *Status of Implementation of Agricultural Nonpoint Source Best Management Practices Report*, which includes annual progress reporting on the Northern Everglades watersheds. For more information, visit [fdacs.gov/Divisions-Offices/Agricultural-Water-Policy](https://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 also one of the largest environmental restoration public works projects in the nation. 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 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. The STAs, which were originally planned to consist of approximately 40,000 acres, were

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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 Best Management Practices had not achieved compliance with the Everglades 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.

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 an STA expansion of approximately 6,500 acres (6,200 acres of effective treatment area) that will operate in conjunction with STA-1W. 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 (including Compartment B) 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 (including Compartment C), 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. Earthwork for STA-5/6 internal improvements was completed ahead of schedule, using district in-house staffing resources and equipment, providing significant cost savings versus contracting the project out to external vendors.

In Fiscal Year 2019-20, the District initiated construction on a suite of STA Refurbishment projects beyond the Restoration Strategies Regional Water Quality Plan, to improve the hydraulics, vegetation conditions, and treatment performance of the existing STAs. These

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proactive measures were implemented to ensure the facilities are poised to achieve compliance with the WQBEL once all Restoration Strategies projects are complete, which will be confirmed once sufficient data from water years 2027 through 2031 is available for assessment.

- The Eastern Flow Path consists of STA-1E and STA-1W. A Refurbishment project in STA-1E was completed in Fiscal Year 2020-21 that consisted of degrading remnant farm roads and filling the adjacent remnant farm ditches in Cell 6 that were causing short-circuiting in some areas and blocking flow in other areas of the cell. Refurbishment projects in STA-1W include work in all three flow-ways to address inefficient hydraulic and topographic issues that affect the vegetation conditions and treatment performance of the existing treatment cells. The STA-1W Refurbishment projects, except for the replacement of the G-253 structures, were completed in May 2022.
- The Central Flow Path consists of STA-2 and STA-3/4. The STA-2 Refurbishment project initially included earthwork in Cells 2 and 3 to address poor vegetation conditions and reduced treatment performance caused by short-circuits and highly uneven topography. The project also includes reinforcing the deteriorated plugs in the eastern borrow canals which will help reduce short-circuiting along the east side of each cell. The Cell 3 project included placing cuts in the remnant farm roads that were left in place during the original construction. The initial STA-2 Refurbishment project was completed in October 2023. The STA-3/4 Refurbishment project was completed in Fiscal Year 2020-21 and consisted of the installation of riprap to serve as energy dissipators or flow deflectors downstream of all seventeen gated box culverts that control flows from the STA-3/4 Inflow Canal into Cells 1A, 2A, and 3A. Dredging of STA-2 Cell 1 spreader canal started in 2024, and construction is completed. This project removed sediment buildup that prevented inflow water from dispersing across the upstream end of the cell. Removal of the sediment, combined with vegetation management activities, is expected to promote the intended flow and treatment performance of the cell.
- The Western Flow Path consists of STA-5/6. The STA-5/6 Refurbishment project, STA-5/6 Connection Lake Okeechobee, will be constructed in two phases. Phase 1 consists of making enhancement of STA-5/6 North Seepage Canal, and structural improvements from west of G-348 structure to L-3 Canal immediately to the north of STA-5/6. Phase 1 will prevent or minimize dry-out of STA-5/6, help optimize water quality treatment performance and provide additional capacity to move lake water south to the Everglades. Design of Phase 1 started in February 2022 and is expected to be complete in Fiscal Year 2025-26. Phase 2 will consist of conveyance enhancements east of G-348 that eliminate dependence on the STA-5/6 Outflow Canal and allow year-round connection to Lake Okeechobee.

### ***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 historically used 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.

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* 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). To guide the agency in meeting its mission-critical responsibilities, strategic priorities support core missions encompassing the AORs and include:

Restoration of Water Resources and Ecosystems (Natural Systems / Water Quality) – Safeguarding and Restoring South Florida's Delicate Ecosystem through the strategic priority:

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 – Protecting South Florida's Communities from Flooding, Ensuring and Managing Water Flow through the strategic priority:

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 SCADA and microwave infrastructure, enabling redundant operations, and leveraging technology to support both routine business functions and emergency response.

Water Supply – Ensuring Water for South Florida's Communities through the strategic priority:

Meeting the current and future water needs of users and the:

- 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 – Delivering efficient and cost-effective services on behalf of South Florida citizens through the strategic priority:

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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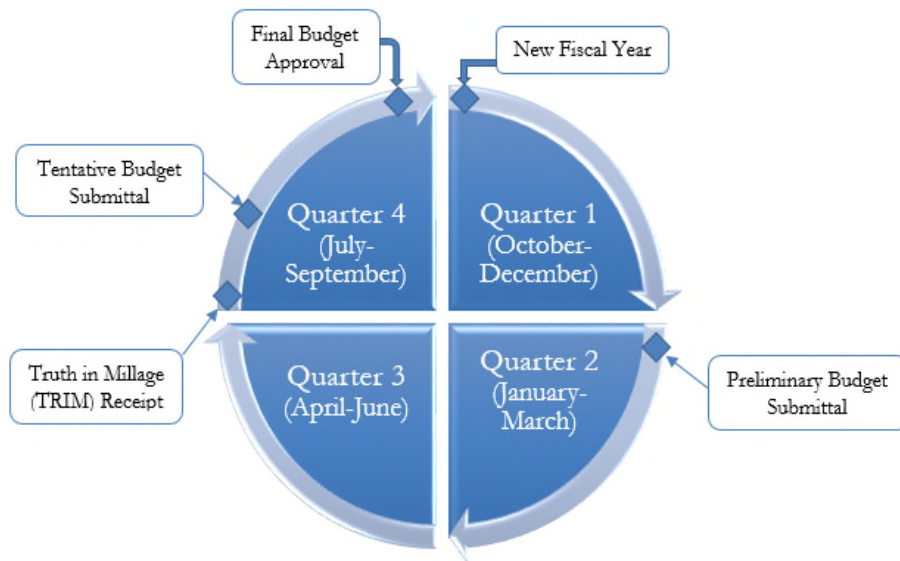
### D. Development of the District Budget

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.

**Figure 3: Budget Process**

### South Florida Water Management District

#### Annual Budgeting Cycle



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.



## II. INTRODUCTION

The District's Preliminary Fiscal Year 2026-27 Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. The Preliminary Budget maintains an operating profile consistent with Fiscal Year 2025-26 and in-line with current revenue levels to ensure sustainability except for: additional expenses required to support new Everglades restoration infrastructure turned over for operations, fluctuations in operational changes such as fuel, service contracts, and commodities necessary for repairs to aging water management infrastructure that provides critical flood control as a part of the Central and Southern Flood Control System (C&SF). Everglades restoration projects construction activities are typically funded by state appropriations and do fluctuate based on project schedules. District ad valorem revenues pay for operations and maintenance of the Everglades restoration projects and operations and maintenance of the existing water management infrastructure. The aging infrastructure and new Everglades restoration projects coming online require additional resources to ensure flood control, ecosystem restoration and water supply needs are met. To deliver on SFWMD's commitment to our core mission functions while delivering efficient and cost-effective services on behalf of South Florida taxpayer investments, it is necessary to maintain the current millage rate for the upcoming fiscal year. This supports the state's significant investments in expedited Everglades and water quality projects, which will be operated and maintained by the District. In addition, the ad valorem generated from maintaining the same rate is funding the District's aging Critical Flood Control Infrastructure and Resiliency.

### 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 lands and works.
- Continue implementation plans for beneficial use of Fund Balance.
- Maintain an adequate fund balance for emergencies.

## II. INTRODUCTION

- Issue no additional debt.

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 million, except for land exchanges.
  - The District does not have a single purchase of land in excess of \$10 million in the Preliminary Budget.
- Any cumulative purchase of land during a single year in excess of \$50 million.
  - The District does not have a cumulative purchase of land in excess of \$50 million in the Preliminary Budget.
- Any issuance of debt on or after July 1, 2012.
  - The District does not have any issuance of debt in the Preliminary Budget.
- Any individual variance in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
  - Not Applicable for Preliminary Budget submittal.
- 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 Preliminary Budget

State Program	Fiscal Year 2026-27 Preliminary Budget	% of Total Preliminary Budget
5 - Outreach	\$ 1,247,465	0.12%
6 - District Management and Administration	\$ 43,209,159	4.11%
<b>5 and 6 TOTAL</b>	<b>\$ 44,456,624</b>	<b>4.22%</b>
<b>GRAND TOTAL (Programs 1 through 6)</b>	<b>\$ 1,052,580,022</b>	<b>100.00%</b>

## II. INTRODUCTION

### F. Budget Development Calendar and Milestones

Date	Activity
October 1 <sup>st</sup>	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 <sup>st</sup>	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 <sup>th</sup>	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1 <sup>st</sup>	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15 <sup>th</sup>	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 <sup>st</sup>	Estimates of taxable values from the county property appraisers
July 1 <sup>st</sup>	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 <sup>th</sup>	District Governing Board adopts the proposed millage rates and approves the August 1 <sup>st</sup> submittal of the Tentative Budget (373.536(2), F.S.)
July 10 <sup>th</sup>	Tentative Budget due to DEP for review. Please see annual calendar for specific date requirements
August 1 <sup>st</sup>	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 (TBD)	Tentative Budget presented to legislative staff

## II. INTRODUCTION

Date	Activity
August 4 <sup>th</sup> (35 days of TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
September 5 <sup>th</sup>	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 8 <sup>th</sup>	The Tentative Budget is posted on the District's official website (373.536(5)(d), F.S.)
September 10 <sup>th</sup>	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 <sup>th</sup>	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 <sup>nd</sup>	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 <sup>th</sup>	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 <sup>th</sup>	District Fiscal Year Ends
October 1 <sup>st</sup>	District Fiscal Year Begins
October 2 <sup>nd</sup>	District submits Adopted Budget for current fiscal year to the Governor and the Legislature (373.536(6)(a)1, F.S.)
October 22 <sup>nd</sup>	District submits TRIM certification package to the Department of Revenue (200.068, F.S.)

### III. BUDGET HIGHLIGHTS

### III. BUDGET HIGHLIGHTS

#### A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2025-26 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 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 long-term 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 prepared for analysis using the completed model.
- Completed field investigations for the next phase of the Canal Condition Study in portions of the Golden Gate watershed to evaluate canal conditions, including bank stability, vegetation, blockages, shoaling, and other factors affecting flood conveyance capacity. Developed a Geographic Information System (GIS) tool to visualize problem areas and support 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 three stakeholder meetings and released the draft plan for public review and comment.
- Lower East Coast (LEC): Completed calibration of the East Coast Surficial Model (ECSM) during the first quarter of Fiscal Year 2025–26. Water supply simulations using the ECSM are underway and scheduled for completion by the second quarter of Fiscal Year 2025–26. The model will support the Lower East Coast Water Supply Vulnerability Assessment.
- 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 District Governing Boards in November 2025.
- Coordinated with the City of Cape Coral and Lee County on water resource management and implementation of water use restrictions for domestic self-supply withdrawals in the City of Cape Coral and Lehigh Acres. Implemented a Water Shortage Order imposing modified

### III. BUDGET HIGHLIGHTS

Phase IV restrictions due to critically low water levels in the Mid-Hawthorn Aquifer, including a ban on lawn irrigation for properties using private wells. Continued monitoring aquifer conditions and coordination with local governments to protect water resources.

Planned for the remainder of Fiscal Year 2025-2026

- Upper East Coast (UEC): Complete the five-year update to the UEC Water Supply Plan with demand projections through 2050 and present the 2026 UEC Water Supply Plan Update to the Governing Board for approval in November 2026.
- Lower West Coast (LWC): Initiate the five-year update to the LWC Water Supply Plan with demand projections through 2050. Conduct three stakeholder meetings and release the draft plan for public review and comment. The 2027 LWC Water Supply Plan Update is scheduled for Governing Board consideration in November 2027.
- Implement Restricted Allocation Area rulemaking to Cape Coral and Lehigh Acres.

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

- Initiated a site-specific water quality monitoring study at LOX8 in Water Conservation Area 1 to evaluate whether minor changes in sampling location, wildlife activity, and water levels affect nutrient sample representativeness. Deployed wildlife cameras, installed a continuous turbidity probe, and collected additional replicate grab samples.
- From October 1 through December 3, 2025, the District Laboratory posted 23,545 analytical results and closed 643 work orders in the Laboratory Information Management System (LIMS). Additionally, 43,530 results were uploaded to DBHYDRO, 24,862 results to the Department of Environmental Protection's Watershed Information Network (WIN), and 267,367 continuous monitoring data points were posted and partially validated for the Expanded Monitoring Grant initiative. Approximately 14,000 additional tests are anticipated monthly through the remainder of the fiscal year.
- Continued development of the 2026 South Florida Environmental Report (SFER), initiated in spring 2025. Conducted peer and public review of Everglades Forever Act–required Volume I chapters and appendices in October and November 2025.
- Continued development of the larval transport, Habitat Suitability Index, and oyster habitat models that will be collectively used for the Environmental Protection Agency (EPA) 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) and the Research and Water Quality Monitoring Plan component of Northern Everglades Estuaries Protection Program (NEEPP). Monitoring includes phytoplankton, submerged aquatic vegetation (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, submerged aquatic vegetation, and marsh vegetation composition and distribution.

### III. BUDGET HIGHLIGHTS

- Designed a project for Lake Okeechobee using the SAV planting program funded through AquaTech Eco Consultants to aid habitat restoration. Pondweed plants from Lake Tohopekaliga will be transplanted to Lake Okeechobee in the spring of 2026 to reestablish a community lost to Hurricane Irma in 2017.
- 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, algal blooms and seagrass die-off.
- Groundwater Exchange Monitoring and Modeling (GEMM) Connectivity Study: 1) Initiated high resolution ground elevation surveys of a subsample of data sondes in the Everglades National Park (ENP) to document flow patterns from Shark River Slough into Taylor River Slough. 2) Reviewed calibration data for the GEMM Delft3d model of Florida Bay hydrology and salinity. 3) Completed statistical analysis of groundwater quality changes in the southern Everglades from 1990 to 2025. Manuscript expected in the third quarter of Fiscal Year 2025-26.
- Continued Everglades wading bird foraging and nesting data collection for the 2026 season, with completion expected by the third quarter of Fiscal Year 2025–26. The Wading Bird Report for the 2024 nesting season is expected to be published in the second quarter of Fiscal Year 2025–26.
- Continued updates to the Regional Simulation Model (RSM) to extend the period of record through 2024 and incorporate recalibration where warranted based on the most recent data. (e.g. in the Everglades Agricultural Area).
- Populated the Statewide Model Management System (SMMS) with key modeling files to support project planning, evaluation, and design.



### III. BUDGET HIGHLIGHTS

#### **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 STA-1W Refurbishments with anticipated completion during the fourth quarter of Fiscal Year 2025-26.
- Restoration Strategies Science Plan (RSSP) Studies – With the completion of the science plan, staff are now organizing all study files to improve access to each of the science plan study's information. To date, 18 of the 21 studies have been revised and streamlined. Data and reports from these studies have been archived onto DataOne for future District use.
- Management implications and strategies learned from the RSSP studies have been applied to two projects. Many of these efforts have components being done primarily in-house resulting in significant cost savings. Some of these efforts are highlighted below:
  - Continued studying the results of the STA-2 Cell 3 SAV Recovery Drawdown project completed in Fiscal Year 2024-25 to enhance and regrow SAV community and to improve phosphorus retention in this cell. Thus far, SAV has expanded, and phosphorus concentrations have declined as water levels and operations have returned to normal. The study will continue until the end of 2026.
  - 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 soils will continue into 2027.
- 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.

##### Comprehensive Everglades Restoration Plan (CERP)

- The CERP Caloosahatchee River (C-43) West Basin Storage Reservoir remains in operational testing and monitoring phase and is capitalizing on opportunities to add water to cell 1.
- For CEPP Everglades Agricultural Area (EAA), within the first quarter of Fiscal Year 2025-26, continued Vegetative Grow-In of the CEPP EAA Reservoir STA, completed construction of the C-623 Inflow-Outflow Canal, completed construction of the new construction village, continued construction of the CEPP EAA Reservoir Foundation and Seepage Cutoff Wall and began construction of CEPP EAA Reservoir Embankment; awarded construction contract for CEPP EAA Reservoir S-623 Pump Station, and started construction of the G-

### III. BUDGET HIGHLIGHTS

372S Repurposing Project. Additional milestones anticipated for the fiscal year include Operational Testing of the CEPP EAA Reservoir STA and award of construction contract for the CEPP EAA Reservoir S-636 Seepage Pump Station.

- For CEPP Canal Expansions, started construction of Miami Canal Conveyance Phase I and completed final design for Miami Canal Phase II. Additional milestones anticipated for the fiscal year include construction completion of the North New River Conveyance and award of construction contract for Miami Canal Phase II.
- For CEPP North, as of the first quarter of Fiscal Year 2025-26, all CEPP North components are in the design or construction phase. Design contracts in progress include the L-4 Canal Improvements and distribution features, S-8A Spillway and Connector Canal, S-630 Gated Culverts, Miami Canal Backfill, Vegetated Hammocks, and Temporary Construction Access Route. Construction started for S-8 Pump Station Phase 2, L-5 Remnant, and S-622 Gated Box Culvert. Final completion milestone for the S-620 Gated Culvert construction was achieved in December 2025.
- For CEPP South, construction of the S-355W Gated Spillway, the trestle platform has been erected which allows for better access across the L-29 canal; performed canal dredging, stone placement, and installation of the sheet pile wall for the project turn lane to be constructed. Nearing completion of relocation and perpetual maintenance agreements.
- For Indian River Lagoon South, continued construction of the C-25 Reservoir and STA (RSTA) Package I while continuing design for Package II. Package II DEP permit plan set, completed county angle road agreement for access, and Ground Water (GW) modeling deliverables are anticipated during the second quarter. The C-23 Estuary Discharge Diversion construction is nearing final completion. Continued construction for the C-23/C-24 STA. Continued construction of the C-23/C-24 reconnaissance, surveillance, and target acquisition telecommunications tower. Continued operational testing of the Indian River Lagoon (IRL) South C-44 Reservoir and STA. Continued construction of C-44 recreation plan. 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. Continued the planning effort to include recreation features to the IRL South Phase 1 and 2 projects.
- For the Loxahatchee River Watershed Restoration Project, continued preliminary design activities for flow-way 2 and flow-way 3 features. Paid Florida Power and Light (FPL) a deposit to design the relocation of transmission poles in flow-way 2, remaining payment for FPL to begin construction expected in late Fiscal Year 2025-26. Continued vegetation management activities in flow-way 2 and 3.
- For WERP Region 4, completed 11-Mile Road design, Loop Road is entering final design, US41 is in intermediate design, and L-28 culverts construction continues. For Region 1, commenced CR-835 Panther Crossing design. For Region 2, Feeder Canal Basin detailed flow routing modeling and hydrological monitoring plans for DEP permit application are underway. 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 for the detailed design report and start of the preliminary design site

### III. BUDGET HIGHLIGHTS

development is anticipated in the second quarter of Fiscal Year 2025-26. Established the regulatory water protection approach for the LOCAR project through development of a Restricted Allocation Area framework.

- For the Lake Okeechobee Watershed Restoration Project (LOWRP), the scope of work for the design of the L-63N 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.
- Design of the S-332B and S-332C Pump Station Replacement Project expected to be completed by the second quarter of Fiscal Year 2025-26.
- Transitioned water quality monitoring for the Picayune Strand Restoration Project (PSRP), Western Features component, from the USACE to the District. Water quality data will be used to ensure no degradation to Outstanding Florida Waters, downstream of the restoration project. Coordinating the transition of the PSRP permit reporting requirement from USACE to the District. Monitoring, maintenance, and reporting includes 7 index velocity flow sites, 3 culvert flow sites, 11 groundwater and 4 stage sites plus reporting for four weather stations.
- 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 aquatic fauna in ENP and WCA-3A. Two manuscripts were completed (one accepted for publication) and are expected to be published in the first and second quarters of Fiscal Year 2025-26. Continued annual assessments of ecological health assessments under the RECOVER component of CERP, including phytoplankton, SAV, zooplankton, benthic infauna, oysters, clams, and large-bodied fish.
- Acquired 520 tracts containing 507.90 acres in Pal Mar Water Control District in Martin County for \$9,652,000.

#### Northern Everglades and Estuaries Protection Program (NEEPP)

- Prepared the NEEPP Annual Progress Report in the 2026 SFER – Volume I, Chapter 8A, in collaboration with the coordinating agencies, along with the Watershed Protection Plan (WPP) 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. In accordance with Section 373.4595(6), F.S., the final reporting will be published on March 1, 2026.
- Lake Okeechobee Watershed accomplishments: Continued planning for the Taylor Creek/ Nubbin Slough 214 Storage and Treatment project, anticipated to be designed as a Hybrid Wetland and Treatment Technologies system. Finalized conceptual design of the Grassy Island and Brady Ranch Flow Equalization Basins (FEB). Completed acquisition of 4,831.61 acres and initiated final design and permitting for the Lower Kissimmee Basin STA project, expected to be completed in 2027. Continued design of the Basinger Dairy Legacy

### III. BUDGET HIGHLIGHTS

Phosphorus Removal project; in-situ studies and remediation work are underway at the property until 2028. Also, continued oversight of 16 existing operational projects.

- St. Lucie River Watershed accomplishments: Continued design of the C-23/C-24 District Lands Hydrologic Enhancements project; planned to be constructed by the end of 2026, this project will reduce runoff from these District-owned properties and help inform on the benefits of water storage and water quality features for similar properties. Also continued oversight of 10 existing operational projects.
- Caloosahatchee River Watershed accomplishments: Advanced multiple water quality and storage projects, including ongoing construction of the C-43 West Basin Storage Reservoir Water Quality Component (in-line alum injection), with completion anticipated in the second quarter of Fiscal Year 2025–26. Continued construction of Lake Hicpochee Expansion Phase II, with completion expected in the second quarter of Fiscal Year 2027–28. Completed design of the Boma Flow Equalization Basin (FEB), with construction scheduled to begin in the third quarter of Fiscal Year 2025–26. Continued Phase II test cell research at the C-43 Water Quality Treatment and Testing Facility to evaluate constructed wetland treatment performance for nitrogen reduction. Advanced conceptual design for the Berry Groves District Lands Enhancements project to improve public lands north of the C-43 Reservoir. Initiated design for multiple Caloosahatchee water quality improvement grant projects, including the Frank Mann Preserve, Palm Creek Filter Marsh, and Bob Janes Preserve, and continued oversight of four existing operational projects.
- Approved by the SFWMD Governing Board in October 2025, negotiations are under way with the three responsive firms of the 2025 Caloosahatchee River Watershed Water Storage Initiative Request for Proposal (RFP), designed to solicit water retention projects in the West Caloosahatchee Basin. New future projects will help provide water storage solutions to support the target of an additional 205,000 acre-feet of storage needed to meet the WPP goals of the Caloosahatchee River Watershed.
- In November 2025, published the Focus Assessment Report for the Upper Kissimmee sub watershed and the Focus Assessment Report for the Lower Kissimmee. The assessments help gather information to pinpoint the nutrient sources contributing to water quality issues, consider existing and planned projects and their expected impact to water quality, determine what remains to be done to improve water quality, and recommend actions in collaboration with the coordinating agencies.
- Continued annual Kissimmee River Restoration Evaluation Program data collection, sampling, and reporting, including hydrologic data collection to assess restoration targets and needs, geomorphic data collection and analysis, annual sampling for the bass population monitoring study, dissolved oxygen data collection for exploration of the causes of anoxic conditions in the project area, aerial and satellite imagery for vegetation mapping, and avian data collection to assess habitat use by wetland-dependent species.
- For Fiscal Year 2025-26, the District plans to acquire 29.11 acres – 5 tracts in Westgate in the Kissimmee River Project in Polk County for the estimated total of \$500,000, and approximately 34 acres in Shingle Creek project area in Orange County for the estimated total of \$1,000,000.
- In collaboration with Florida Fish and Wildlife Conservation Commission (FWC) continued a largemouth bass movement study to assess how sportfish respond to changes in dissolved

### III. BUDGET HIGHLIGHTS

oxygen within reconstructed portions of the Kissimmee River.

- Collaborating with the coordinating agencies on the next annual NEEPP public workshop, planned to be held at SFWMD headquarters in spring/summer 2026. As outlined in the 2023 Interagency Agreement for NEEPP, the purpose of this workshop is to collectively summarize NEEPP efforts accomplished during the previous year and present key information from our agencies' annual progress reports. It aims to promote open communication and collaboration in the implementation of NEEPP, while providing the public with a valuable opportunity to share feedback and contribute to the planning process and future agency reports.

#### Water Resource Development and Other Cooperative Projects

- Cooperative Funding Program (CFP) – Continued project management for the DEP Alternative Water Supplies (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 15 Alternative Water Supply (AWS) and 17 Water Conservation projects. Three AWS projects and eight 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 will be completed and project list transmitted to DEP for funding allocations by May 2026.

### III. BUDGET HIGHLIGHTS

#### **3.0 Operations and Maintenance of Lands and Works**

*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 9,392 hours of pumping and 90 hours of gate operations, during the first quarter of Fiscal Year 2025-26. It is estimated 58,000 hours of pumping and 1,000 hours of gate operations by the end of Fiscal Year 2025-26.
- Removed approximately 2,500 cubic yards of aquatic vegetation and debris from canals through the first quarter to ensure proper operation of the district flood control system. The total estimate for the remainder of Fiscal Year 2025-26 is approximately 10,000 cubic yards.
- Completed one mowing cycle of SFWMD's right of ways (ROW) and facilities, each cycle includes 2,100 miles of canals/leaves, STAs, and water impoundments during the first quarter of Fiscal Year 2025-26. Completion of three more cycles is planned by the end of Fiscal Year 2025-26.
- ROW Permitting: reviewed 63 applications and issued 42 permits during the Fiscal Year 2025-26 to date. ROW plans to review 377 applications and issue 251 permits by the end of Fiscal Year 2025-26.
- The Okeechobee Field Station team removed approximately 1,530 cubic yards of aquatic vegetation and debris (more than half of the total) from canals through quarter one to ensure proper operation of the district flood control system. The total estimate for the remainder of Fiscal Year 2025-26 is approximately 10,000 cubic yards to help with the District's overall herbicide reduction. Completed reshaping 15,000 linear feet of the spoil pile, and the installation of 8,425 linear feet of sod along C-23. Completed the work on the west side of C-40 bank stabilization Highway 721 to S-72 project, which included reshaping 2,000 linear feet of bank and installing 8,000 linear feet of sod. Completed pump and motor overhaul of unit #1 at S-385 and refurbishment of all four 30-inch backflows check valves in the station.
- The St. Cloud Field Station team successfully completed an emergency hydraulic cylinder overhaul at the S-65 Gate 3 structure, ensuring full operational functionality and preventing further hydraulic fluid seepage into the environment. The team is also scheduled to complete 108 Structure Inspection Program Structure Inspection Program (SIP)-related repair work orders, demonstrating strong commitment to system reliability and asset integrity. In addition, the field station has a major gate overhaul at S-63A planned for the second quarter of this fiscal year. The team has already completed 1,000 linear feet of bank repairs along C-32C and removed shoaling north and south of the S-58 structure, stabilizing the canal banks and restoring them to their original design specifications.
- The Ft. Lauderdale Field Station team completed overhauls of engines at S-332B and S-356. Additionally, two gearboxes were overhauled across S-357, S-332B, and S-332C, with two more planned for this year. Ft Lauderdale is also performing a major gate overhaul on S-33 and S-37B. The field station has mowed 140.77 acres of both filter berm and side slope of the East Coast Protective Levee, with 422.33 acres planned for the remainder of the year.

### III. BUDGET HIGHLIGHTS

- The Miami Field Station trimmed encroaching trees and removed debris from the ROW bank for C-100 from the FPL easement to 152 Avenue. Repaired G-93 Gate #1 actuator and actuator support beam failure. In process of major gate overhaul at G-93 Gate 2. In process of preparing for pump installation in bay 1 and 2 at S-26 and bay 3 at S-25B. Major manatee bumper replacement at S-22 gate 2 is currently in process.
- The Homestead Field Station team successfully completed the S-332B day-tank fuel system upgrade, replacing aging components to enhance reliability and reduce future maintenance demand. Additionally, completed mowing on 407 acres of levees to align with USACE annual inspection requirements and improve visibility of levee slopes, supporting overall system readiness. The team also initiated a major gate overhaul at S-20G and provided critical pump station endurance testing support for S-710, S-711, and S-701 as part of the Biscayne Bay Coastal Wetlands (BBCW) project. Vegetation clearing began along a two-mile stretch of L-31E to support the road-raising project for S-705. The team is projected to complete 81 SIP-identified deficiencies, as well as pump overhauls for S-332D pumps 3 & 4, S-199 pump 1, and S-200 pump 4. Additionally, they 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. Instrumentation control upgrades for the S-332C day-tank fuel system are also projected for completion. Tree removal projects have begun along sections of the C-103N, C-103S, and C-103 canals, further enhancing system reliability and flow capacity.
- The Big Cypress Basin Field Station team completed the automation of S-951 #2 Structure; replaced all gate sensors at the Golden Gate #1 and #2 structures. Replaced and tested the new generator (4) at the Faka Union Pump station and the team is supporting the I-75 #2 Structure weir replacement. Upgraded the Human Machine Interface at the Faka Union Pump Station, significantly improving resiliency.
- The Clewiston Field Station started the G-372 Main Pump 2 and G-370 Main Pump 1 Overhaul. Recent inspection of the pumps found the casings to have corrosion and coating loss and significant metal section loss to the leading edge of the diffuser vanes. The inspection findings indicate that currently the pumps need refurbishment. Contract cost \$1,856,406.28. The project is for the complete disassembly, inspection and refurbishment of seven (7) 925 cubic feet per second (cfs) vertical axial flow pumps. The pumps to be refurbished under this contract are located at District Pump Station G-370 and G-372, which are the inflow pump Stations for STA-3/4 and are in western Palm Beach County. The pump stations were constructed and the installation of the 925 cfs pumps completed in 2004. The pumps were manufactured by the Flowserve Pump Corporation. The pumps are driven by 1360 horsepower (hp) and 1530 hp Fairbanks Morse Opposed Piston 8-cylinder and 9-cylinder diesel engines and power is transmitted to the pumps by right-angle speed reducing gearboxes manufactured by Philadelphia Gear Corporation.
- The Clewiston Field Station also started 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 3 miles northwest of Clewiston. The pumping station is equipped with three Fairbanks Morse 132-inch diameter vertical axial flow pumps; each rated for 935 cfs at 7.0-foot static head. Each pump unit is driven by a Fairbanks Morse Model 38D8, 1600 hp 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.
- The West Palm Field Station is continuing the overhauls of engine #2 main drive and motor at

### III. BUDGET HIGHLIGHTS

S-361 and S-362; installed a temporary pump at S-701 seepage canal to divert seepage water.

#### Land Resources

- Planned and implemented 16 invasive plant management projects on District-managed conservation and project lands. Swept 18,347 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 1,238 acres of invasive vegetation. An additional 112,000 acres are expected to be swept during the remainder of Fiscal Year 2025-26.
- Treated 457 acres of invasive or nuisance vegetation and planted 16 acres of desirable vegetation to optimize water quality improvement in the STAs and FEBs. An additional 12,000 acres are expected to be swept for invasive or nuisance vegetation and 300 acres of desirable vegetation planted for the remainder of Fiscal Year 2025-26.
- 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.
- 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. No releases occurred during the first quarter of Fiscal Year 2025-26. Over 200,000 Brazilian pepper thrips, over 200,000 brown lygodium moths, and over 7 million lygodium mites are planned to be released during the remainder of Fiscal Year 2025-26.
- Removed 317 invasive pythons from natural areas in the Everglades region, bringing the total number of pythons removed to 11,840 since the District's contracted python removal project's inception. An additional 1,100 pythons are expected to be removed during the remainder of Fiscal Year 2025-26.
- Collaborated with partner agencies and academic institutions to continue to perform five 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), Environmental DNA Monitoring Project (University of Florida), and Opossums to Pythons Project (US Fish and Wildlife Service, North Carolina Museum of Natural History).
- Conducted 4 hazardous and invasive tree removal projects resulting in the clearance of 7.4 miles of canal ROW. Six additional projects are planned for the remainder of Fiscal Year 2025-26.
- Managed invasive aquatic plants over 7,436 acres of lake to promote native aquatic plant



### III. BUDGET HIGHLIGHTS

communities. Invasive aquatic plants were managed on 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).

- Hosted 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.
- Applied prescribed fire on 3,268 acres of fire dependent plant communities and wetlands on District-managed conservation and project lands during the first quarter to maintain and improve the ecological values associated with these habitat types. Acres of prescribed burning completed to date represent 16% of the established prescribed burn goal for the year. Most prescribed burning efforts will be made during the dry season in the second and third quarters of the fiscal year.
- Continued ongoing administration of 34 cattle grazing leases on conservation and project lands as a cost-effective land management tool to manage herbaceous vegetation on public lands. Monitored Best Management Practices compliance to ensure grazing activities are carried out in an environmentally appropriate manner.
- Relocated five tortoises from District project land sites to the Fort Basinger Gopher Tortoise Recipient site in the first quarter. Provided site management and monitoring of the District's Fort Basinger Gopher Tortoise Recipient site.
- Provided one quarterly aerial survey of non-native deer population at the Brady Ranch Preserve to ensure a reduction of the population, plan to conduct three more quarterly surveys by the end of the fiscal year.
- For the Abiaki Prairie Wetland Restoration Project (C-139 Annex Restoration), 411 acres of woody vegetation were mechanically treated to improve habitat conditions, with an additional 215 acres treated to support prescribed fire implementation. Recirculating culverts in Ponds 5N and 5S were reopened, the G-765A washout was repaired, and riprap was installed to stabilize access points into the Abiaki Panther Preserve. Two new culverts are planned for installation in Q2 of FY 2025–26 under the Abiaki Ag Reroute Project. DEP inspected and approved Phase 2A features in November 2025, including Abiaki 2, the Abiaki 1 northern strip, and key water control structures (G-765S). Design is underway for the next phase (Abiaki 4 and 5). Prescribed burn unit preparation in Abiaki 1 (Cells 112 and 113) was completed in November 2025, with multiple burns planned in Q1–Q2 of FY 2025–26. Monitoring for the 2025 Abiaki Mitigation Monitoring Report was completed in October–November 2025, with submittal to USACE planned in 2026; the 2024 Monitoring Report is being finalized. A native seed dispersal project was completed in Abiaki 2 in November 2025, and staff are evaluating additional planting needs for Fiscal Year 2025–26.
- Design for the Corkscrew Regional Ecosystem Watershed CREW Bird Rookery Swamp public use boardwalk replacement is underway with construction planned to start in February 2026.

Planned activities for the remainder of Fiscal Year 2025-26

### III. BUDGET HIGHLIGHTS

- Control of invasive plant species on approximately 21,780 acres of conservation lands to maintain the ecological function and values of the native plant communities.
- Apply prescribed fire to approximately 20,000 acres of fire dependent plant communities and wetlands on District-managed conservation and project lands.
- Mechanically treat 1,046 acres targeting woody vegetation to improve habitat structure and composition, access, and with prescribed fire application.
- Maintain 442 miles of fire breaks through disking and mowing, mow 454 miles of grassy roads, levees, and trails, install an additional 2.3 miles of fire breaks to support the District's prescribed fire program.
- Replace 8.5 miles of boundary fences, maintain (grade and re-shape) 304 miles of shell roads, and improve 4 miles of road by repairing potholes, washouts, and ruts.
- Provide recreation opportunities including hiking, camping, hunting, fishing, bicycling, wildlife viewing, and equestrian use on 734,563 acres of public lands titled to the District. Install entrance signage at primary entrances of new District's public use areas. Replace public use restrooms, parking area re-sealing, split-rail fencing, and signage at STA -1E, CREW, and DuPuis public use areas.
- Respond to manatee events within the District's water control system. Conduct over 50 Avian Protection Plan surveys on District STAs to ensure minimal impacts to protected bird species.

#### Engineering and Construction

- Completed construction of the S-2 and S-4 Concrete Refurbishment and Coating and S-65A C-38 Maintenance Repairs projects.
- Completed design of the S-7 Pump Refurbishment Phase I.
- Continued design for B-226 Expansion Fort Lauderdale Field Station, which is planned for completion by the third quarter of Fiscal Year 2025-26. S-71 Spillway Project design is underway.
- Pump and Structure Maintenance: Completed rust removal and painting of 2,000 square feet on three 36" discharge pipes at Pump Station S-361 improving equipment protection and extending service life.
- Construction of the Big Cypress Basin (BCB) Tower scheduled for completion in March 2026.
- Demolition of the I-75 Weir 1 will be completed in the second 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 and during the second quarter of Fiscal Year 2025-26. Design of the I-75 and Faka Union Canal Dredging is planned to start in 2026.
- Preliminary designs of BCB Palm River Weir 1 Replacement and BCB Gordon River Weir 1 Replacement will be completed in Fiscal Year 2025-26.

### III. BUDGET HIGHLIGHTS

- Construction of the Coastal Structures Resiliency Gate Height Modification Miami and Homestead Project will begin by the third quarter of Fiscal Year 2025-26.

#### Infrastructure Management Systems

- Started in-house inspections for 1,487 structures, 78 roofs, 9 towers, and 5 bridges. Inspections also included 89 overhead cranes and vibration analysis at 67 pump stations.
- Projected to handle 142 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 21 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 sump testing of 9 sumps.
- Working on 30 projects, involving control panel upgrades, major pump refurbishments, electrical system upgrades, pump and spillway hoist conversions, sewer system repairs, and fuel farm upgrades, as well as development of programs for generator replacements, microwave tower repairs, continuous vibration monitoring, and rebuild of the inspection tool application

#### Survey

- Collected Aerial LiDAR and Imagery of approximately 475 square miles of Water Conservation Areas during the 2025 drought through the continuing services contract within the Survey Section, utilizing efficient consultants and methods to obtain this critical data.

#### Operations

- Continued to assess and operate the water management system 24 hours a day, 365 days per year 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.
- Continue to coordinate 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 (IT) SCADA team and the vendor to ensure the system requirements and redundancies of the new SCADA software are fully implemented and perform as intended.

#### Real Estate

### III. BUDGET HIGHLIGHTS

- Managed 51 leases covering 64,993 acres with annual revenue over \$6.7 million.
- Processed 1 release of reservations application with annual revenue of \$205,033.76.
- Researched and documented 650 reservations of canal, roads, etc. in Palm Beach County.
- Provided title research for 82 Right of Way Occupancy Permits.

#### Hydrology and Hydraulics – Hydro Data Management

- On track to complete analysis, validation, and archival of 1,407,076 station data days by the end of the fiscal year. Projecting an increase of 75,190 station days from 206 upcoming stations for Fiscal Year 2026-27. Conducted 3 drone flights at G-782, and additional 12 flights are anticipated.
- Completed quality assurance of 527 stations—totaling 192,355 station-days—to support a broad range of District stakeholders.
- Developed and implemented process to identify missing data and need for quality assurance team's support in data estimation, along with verification of flow population in DBHydro to support internal and external stakeholder inquiries on missing data. Evaluated missing data needs for 476 stations and estimated missing data to be utilized for operations planning and decision making.
- Contributed in authoring SFER Chapter 2B: Water and Climate Resilience Metrics and participating in the public open-house presentation on trends in evapotranspiration in South Florida.
- Collaborated with a vendor to ensure accurate near-real-time satellite-based solar-radiation estimates and developed procedures to validate uncalibrated products using weather-station data which is utilized by both District and external stakeholders for modeling, operations, etc.

#### 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 to be published March 1, 2026. The latter includes Phase 1 analyses of high tide events at coastal structures and updates/reanalysis (six additional years of rainfall data), and Phase II metrics (retrospective drought analysis 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 (GCMs), 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 begins during the second quarter with identification of key flood-risk dates. Kickoff meeting scheduled for the third quarter; weekly forecasts will resume in the fourth quarter of Fiscal Year 2025-26.

### III. BUDGET HIGHLIGHTS

- Adopted updated Local Mitigation Strategy (LMS) plans from Polk and Miami-Dade Counties.
- Hosted Resiliency Coordination Forum December 3, 2025, 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

- 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 Southern Florida 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 (FPLOS) Program. Continued adaptation planning studies (Phase II at C-7 and the Martin, St Lucie, Indian River System & Loxahatchee system). Continued basin-specific vulnerability assessment studies in the Western Basins (Hendry County), including C-139 and initiated vulnerability assessment studies in the Taylor Creek and Nubbin Slough watersheds. Provided technical reviews and participated in the Resilient Florida Vulnerability Assessment for Orange and Polk County, as well as Osceola County Hazard Identification and Risk Assessment (HIRA) and the City of Orlando floodplain management planning effort.

#### Technical Studies – Early Design and Feasibility

- Continued 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. Completion of the C&SF Flood Resiliency Study (Section 203) for Broward Basins will assist in advancing the feasibility assessment and initial engineering designs on water control structures' adaptation in the most vulnerable portions of Broward County Florida. Completed the topographic survey, geotechnical investigations, and cultural and environmental assessments and continued development with the 30% design plans and real estate analysis. Through collaboration with project partners and public engagements, completed the Tentatively Selected Plan (TSP) and published the Draft Assessment and Environmental Evaluation Report for public review. Initiated independent review and agency technical review ahead of engineering review and cost certifications to be provided by USACE. Continued with an induced flooding real estate analysis. Initiated an expanded compound flooding frequency analysis under future estimated rainfall conditions with University of Central Florida (UCF) to supplement the cost benefit analysis. The final recommended plan is estimated to be submitted to USACE Assistant Secretary of the Army (ASA) on April 2026 for considering inclusion in the WRDA of 2026 (authorization, future Preconstruction Engineering and Design appropriations).
- Re-initiated 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 four internal workshops. Established framework and identified tentative

### III. BUDGET HIGHLIGHTS

initial array of alternatives and associated metrics. Initiated discussions and coordination around identification of comprehensive benefit tools for describing the National Economic Development (NED), Regional Economic Development (RED), Environmental Quality (EQ), and Other Social Effects (OSE) benefits, in addition to Hydrologic Engineering Center – Flood Damage Analysis (HEC-FDA). Continue to coordinate with USACE, Miami-Dade County and stakeholders through public engagements in the second quarter of Fiscal Year 2025-26.

- Initiated technical coordination with USACE Jacksonville District (SAJ) and Osceola teams, as a formal Cooperating Agency, for the development of the Shingle Creek Flood Risk Management Study.

#### Flood Resiliency Projects Implementation

- Continued construction of 3 miles of improvements to the Corbett Levee (Corbett Levee Phase II), the hardening of engine panels at five pump stations in the Clewiston area, the enhancement and installation of self-preservation mode in several coastal structures in the Miami-Dade area. The construction is expected to be completed by the third quarter of Fiscal Year 2025-26.
- Continued construction of Homestead Field Station improvements project, which is expected to be completed in the second quarter of Fiscal Year 2025-26. Continued construction of S-169W Structure Improvements, which is expected to be completed in Fiscal Year 2026-27.
- Continued design of L-8 FEB/G-539 Pump Station Resiliency Upgrades. Construction is expected to begin in the second quarter of Fiscal Year 2025-26 and end in Fiscal Year 2026-27.
- Construction of the Coastal Structures Resiliency Gate Height Modification Miami and Homestead Project will begin by the third quarter of Fiscal Year 2025-26.
- Continued design for S-27W Forward Pump Station and Control Structure Replacement, S-29N Forward Pump Station and Control Structure Replacement, and S-28N Forward Pump Station and Control Structure Replacement, which are planned for completion by the third 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 disaster-related expenses.
- Collaborating with the Florida Division of Emergency Management (FDEM) to meet Florida Recovery Obligation Calculation Requirements (F-ROC) requirements, which will expedite potential disaster reimbursement requests.
- Implementing an employee Emergency Notification and Alerting system during the first 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

### III. BUDGET HIGHLIGHTS

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 better situational awareness and critical information to Unified Command during activations.
- Transitioned from WebEOC to NEXUS Emergency Operations Center (EOC) management tool. This transition should be completed in the first quarter of Fiscal Year 2025-26. This transition increases resilience, overall situational awareness, and the ability to coordinate response and recovery operations with partner agencies throughout the state.
- Planning annual emergency management and Continuity of Operations (COOP) exercise in May 2026 to test emergency plans, processes, and procedures. Following the exercise, a detailed After-Action Review will be conducted to identify best practices and areas of improvement.
- Completed and submitted annual agency updates to our Continuity of Operations Plan (COOP) and Disaster Readiness Assessment (DRA).

#### SCADA Field Operations

- Conducted 276 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 300 critical field issues to ensure uninterrupted operations essential for flood prevention.
- Completed 85 field installations and inspections in support of the CEPP Everglades Agricultural Area (EAA) Reservoir STA, Caloosahatchee West Basin Storage Reservoir (C-43), 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).

#### General Services

- Implementation of 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 NVR's and surveillance cameras are approximately 7 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 and available budget for the upgrades. The west elevator #1 will be the first to be upgraded. The project will span multiple fiscal years. Rising costs and lead time on manufacturing will be factors in planning these upgrades. Scope development will be completed in the second quarter of Fiscal Year 2025-26.
- Coordination with Engineering & Construction on the B-1 Generator and Underground Fuel

### III. BUDGET HIGHLIGHTS

Storage Tank Removal project at the Headquarters site. The project originated to remove the B-1 generator from the roof of the B-1 Building so it could be serviced during a storm if needed. The underground storage tank removal is part of a larger plan to remove several underground storage tanks at field stations and convert all to above ground storage tanks to mitigate the potential environmental concerns with underground storage tanks. The B-1 generator and new above ground generator fuel storage tank will be located near the existing EOC generator fuel storage tanks east of the EOC building. The project is in progress and is expected to be completed in the second quarter of Fiscal Year 2025-26.

- Coordination with Engineering & Construction on the B-1 switchgear retrofill project. This project upgrades the Headquarters B-1 Building's switchgear that accepts power from Florida Power & Light, the electric utility provider, where it enters the B-1 Building. The existing Switchgear is over 30 years old, is obsolete, and must be replaced. The project also includes installation of predictive monitoring equipment to monitor power to the building and help plan needed preventative maintenance service. The project requires coordinated temporary power shutdowns to the B-1 Building. The project is in progress and will be completed in the third quarter of Fiscal Year 2025-26.
- Developing the scope of work to repair/replace B-374 standby generator fuel tank. The Field Operations Center (FOC) Water Quality Laboratory Building B-374 generator is mounted above a 3,000-gallon fuel tank inside a fabricated enclosure. Over time, the enclosure and support for the generator have deteriorated and the integrity of the generator support must be addressed. With the help of contractors, the scope of work for a solution is being developed. Planning and repair/replacement will be completed in the fourth quarter of Fiscal Year 2025-26.
- Continuing preventive-maintenance replacement of failing windows in the Headquarters B-1 Building. The gas-filled double-pane windows are aging and must be replaced. The identified repairs will be completed by the third quarter of Fiscal Year 2025-26.



### III. BUDGET HIGHLIGHTS

#### **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 850 applications in Quarter 1.
- Coordinated with Big Cypress Basin (BCB) Service Center staff and 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 600 applications in Quarter 1.
- 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% 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.

### III. BUDGET HIGHLIGHTS

#### 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 public service announcements and advertising in the media.*

#### Events Held to Date:

- October 2025: Lake Hicpochee Phase II Groundbreaking
- November 2025: CEPP EAA Reservoir S-623 Pump Station Groundbreaking
- December 2025: Governor DeSantis announced \$20 million in grant funding for the Biscayne Bay Water Quality Improvement Program. SFWMD was part of the event.
- December 2025: Biscayne Bay Coastal Wetlands Ribbon Cutting
- December 2025: 25th Anniversary of CERP

#### Planned Events:

- January 2026: Picayune Strand Restoration Project Ribbon Cutting.

#### Public Information

- Sent 396 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: 42,846 Followers
  - Twitter: 16,483 Followers
  - Instagram: 4,090 Followers
  - LinkedIn: 14,390 Followers
  - YouTube: 1,278 Followers

#### District Clerk's Office

- For Fiscal Year 2025-26, the District public meetings schedule includes:
  - Governing Board Business Meetings / 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.

### **III. BUDGET HIGHLIGHTS**

- Resiliency Coordination Forums – 3.
- Recreational Public Forums – 3.
- The District will prepare, finalize, and attest an estimated 145 Resolutions, and submit an estimated 70 Public Meeting Florida Administrative Register (FAR) Notices.

### III. BUDGET HIGHLIGHTS

#### **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

- Implemented Payroll Control Center to streamline payroll processing and detect errors prior to processing payroll.
- Implemented Secure 2.0 regulatory changes as they relate to deferred compensation plans.
- Implementing electronic completion of Form W-4 where employees will be able to make changes to their W-4 form electronically in 2026. This is planned for completion in January 2026.
- Rolled out, in Fiscal Year 2025-26, ADA training for supervisors. About 220 supervisors have completed the training.
- Started, in October 2025, streamlining of virtual training courses available on-line through SFWMD University “Brainstorm”. Rollout of SFWMD University will be in second quarter.
- Added new voluntary benefits for 2026 (Wishbone and Trustmark hospital indemnity plans).

##### 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 million thus far and has additional claims that are estimated to be more than \$2 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 after an exceptionally strong prior fiscal year auction sales of just over \$1.3 million through online auctions, recycling, and spoil sales.
- Annual Comprehensive Financial Report (ACFR) – The District will issue the ACFR on time and is anticipated to receive a “clean” opinion from the external auditors with respect to

### III. BUDGET HIGHLIGHTS

financial reporting, federal and state grant accounting, and internal controls. The Finance Bureau is expected to earn the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 37th consecutive year.

#### Budget Bureau

- Received Truth in Millage Compliance Certification from the Florida Department of Revenue for the Fiscal Year 2025–26 Budget.
- Coordinated and submitted the Fiscal Year 2026–27 Preliminary Budget to the Legislature and Governor on January 15, 2025, 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 by August 1st, in compliance with Section 373.536, F.S.
- Provided ongoing SAP Project System support Districtwide, including project creation, status reporting, and closeout.
- Supported Field Operations & Land Management Division in improving SAP Plant Maintenance master data, supporting Operations & Maintenance expenditure tracking and system-of-record transition.

#### Procurement Bureau

- Released 16 solicitations during the first quarter, including major Request for Proposal/ Request for Bid for benthic mapping, reservoir maintenance mowing, rights-of-way mowing, innovative technology, and roofing. Planned release of approximately 80 additional solicitations over the remainder of the fiscal year.
- Achieved approximately \$1.152 million in cost savings/avoidance from six competitive solicitations, representing 63% savings relative to projected values.
- Managed 15 active price agreements and began processes to resolicit or update agreements for herbicides, adjuvants, algaecides, bulk oil, and bottled water services.
- Issued approximately 1,900 purchase orders during the first quarter; projected more than 8,000 purchase orders by fiscal year end.
- Executed 17 new contracts and more than 80 work orders, supporting engineering, vegetation management, and environmental services.
- Processed 74 new vendor registrations, with an additional 450 vendors anticipated by year end.
- Continued support for the Small Business Enterprise (SBE) Program: Paid \$502,000 directly to SBE primes, paid more than \$28 million to SBE subcontractors in the first quarter, and maintained more than 645 certified SBEs.
- Participated in regional outreach, with more scheduled throughout the fiscal year.

#### Information Technology (IT)

### III. BUDGET HIGHLIGHTS

- 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. Replacing the legacy Oracle Portal DBHydro Browser application. 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 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.
- Implemented ServiceNow, replacing Remedy Force's IT Service Management and Ivanti's IT Asset Management applications for hardware and software assets. This transition improved customer service and streamlined IT operations while integrating these functions under a single unified platform, enhancing efficiencies and service delivery.
- 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 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.
- Completed at least three AI pilot projects aimed at streamlining manually intensive processes, increasing staff efficiency, or reducing operational costs.
- In accordance with Florida Statute, the District produces a Preliminary and Tentative Budget. This was previously produced with an end-of-life budgeting tool that is inefficient and did not communicate with the Districts Enterprise Financial System. The Information Technology Division implemented EUNA Solutions' Sherpa Budget Software as a Service (SaaS) to modernize and enhance the District's budgeting process by integrating it with the existing SAP S/4HANA Enterprise Resource Planning (ERP) system. This effort was driven by the need to retire the current "in-house" developed Oracle-based budgeting tool, which relied on Oracle Forms, a component that has reached end-of-life. The District's Budget Bureau is using the new system to enhance its budgeting processes utilizing the integration with the District's SAP S/4HANA ERP system.

### **III. BUDGET HIGHLIGHTS**

#### Planned activities for the remainder of Fiscal Year 2025-26

- Migrate 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.
- 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.

#### Office of the General Counsel

- With assistance from Office of Counsel, the District met and completed its obligations under a settlement agreement five months early. The settlement included a land exchange, land purchase, and access for landowners.
- The Office of Counsel will file two lawsuits on behalf of the District to address encroachments on District property.
- Working with IT and Public Records to investigate and finalize eDiscovery platform options for litigation and, potentially, for public records use.

#### Inspector General

- Prepared Fiscal Year 2025-26 Audit Plan and Long-Term Audit Plan for Fiscal Years 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 annual financial statement audit with external accounting firm for the fiscal year ended September 30, 2025, which will be ongoing through Fiscal Year 2025-26 until complete. Coordination of the State of Florida Auditor General's operational audit is expected to commence in the third quarter of Fiscal Year 2025-26.
- Completed three audit and review projects, one investigation report, and one quarterly Audit Recommendations Follow-Up Report for Fiscal Year 2024-25. For the remainder of the Fiscal Year 2025-26, the office expects to complete 4 to 6 additional audit and review projects, three investigation projects that are in progress plus any additional investigations that may be received, and three additional quarterly Audit Recommendations Follow-Up Reports.

### III. BUDGET HIGHLIGHTS

#### 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:***

- Use of graduate and undergraduate students 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 SFWMD 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.
- Developed and launched a new Survey123 Sonde Maintenance eForm, which standardized and streamlined recordkeeping for sonde servicing activities (e.g., troubleshooting, probe maintenance, routine cleaning, and temperature verifications), reducing manual tracking and improving data consistency and retrieval.
- To improve the field records review process, a guidance document and training overlay were developed to support field staff. These tools help technicians more consistently review and evaluate chain of custody forms, reducing common errors, minimizing follow-up corrections, and improving overall record quality.
- Achieved streamlined resource planning, improved customer service, and strengthened quality assurance and data management through the continued implementation and outreach for reviewing and supporting requests for water quality monitoring, laboratory analyses, and other support services. This end-to-end process is managed by the Environmental Monitoring Review Team (EMRT), which was restructured to integrate cross-disciplinary expertise and provide more efficient, consistent support to District programs and projects.
- In coordination with the Comprehensive Everglades Restoration Plan (CERP) Quality Assurance Oversight Team, EMRT incorporated the USACE CERP project-specific requirements (e.g., Picayune Strand Restoration Project [PSRP], Central Everglades Planning Project [CEPP] South, and the Aquifer Storage and Recovery [ASR] Program), resulting in optimized monitoring approaches and more efficient documentation workflows. Developed and distributed Electronic Data Deliverable (EDD) guidance for CERP and District Project Managers, and developed a CERP DataOne repository for dissemination, processed and approved eight monitoring projects, and implemented two monitoring reductions to improve efficiency while maintaining data quality.



### III. BUDGET HIGHLIGHTS

- Streamlined production of the South Florida Environmental Report (SFER) by further consolidating financial information across sections and implementing automated tools to verify calculations and internal consistency, building on the Volume III compliance-focused structure. Improved the scheduling and delivery of Volume I content by introducing targeted peer review that focuses expert effort where it adds the most value, while continuing to preserve a full public comment process. Testing Microsoft CoPilot for the automated editing and production process for the Volume III permit reports published under SFER.
- Optimization of the Expanded Monitoring Network in the Northern Everglades is ongoing. Stations with lower numbers of samples are routinely reviewed to determine if there are ongoing issues that make sample collection difficult, and steps are taken to rectify the issue or relocate to a different site that provides needed data to improve assessments at basin level.
- Initiated the optimization of the B-374 acid neutralization tank and the deionized water purification system. This upgrade will enable staff to verify system performance in real time and keep electronic records through telemetry, ensuring the highest standards of quality analysis are consistently maintained

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

- The Land Resources Bureau continued to manage the District volunteer program which is expected to provide 4,366 hours of volunteer time performing functions such as water-way clean-ups, trail maintenance, campground host activities, and environmental education programs by the end of the first quarter. This program will provide in-kind services valued at \$144,078 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. The bureau provided approximate savings of \$30,000 to the District in the first quarter by relocating five 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 existing District resources through a Memorandum of Understanding with multiple cooperating organizations and agencies to optimize jointly available resources. The District may have needed to hire a contractor to burn up to 5,000 acres if it weren't for this cooperative assistance. The average cost per acre to contract prescribed burning services through a private vendor is \$93. Working cooperatively with other public agencies has potentially saved the District up to \$465,000 in contracted services costs.
- The Land Stewardship Section received \$2.3 million in grant and project awards for vegetation management and 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's 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.

### III. BUDGET HIGHLIGHTS

- \$713,364 from the North American Wetlands Conservation Act for the Cypress Lake Kissimmee Chain of Lakes (KCOL) hydrological improvements project to be utilized by the end of Fiscal Year 2026-27.
- \$250,000 from Florida Department of Environmental Protection for willow management on the Corkscrew Regional Ecosystem Watershed CREW marsh to be utilized over the next 3 years.
- 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.
- Conducted a staffing analysis for the Stormwater Treatment Area (STA) Vegetation Management Team to strategically reallocate tasks and areas of responsibilities. The staff reallocation reduced unnecessary redundancies (e.g., reduced meeting hours per year) while ensuring cross training in core mission areas.
- Utilized Microsoft Planner boards to efficiently assign and track work assignments and monitor critical deadlines for the STA Vegetation Management Team. This planning tool substantially reduced administrative burdens associated with progress meetings, emails, and phone calls between project managers, management, and field staff.
- Utilized aerial herbicide applications for targeted control using selective herbicides to minimize high cost of ground-based treatments.
- Created automated incentive invoices for the Burmese python removal program in collaboration with the District's IT Division. As python survey data is entered into a mobile application an invoice is generated the next day rather than manual entry. This automation saves an estimated 100 work hours per year.
- Created a SharePoint site to quickly distribute documentation with contractors working on the Burmese python incentivized removal program rather than emailing information upon request, resulting in a savings of over 80 work hours per year.
- Deployed an additional 30 global positioning system tracker devices on vegetation management watercraft and trucks to enhance contractor compliance and efficiency.
- Conducting sonar mapping of canals to more accurately quantify aquatic plant biomass for more appropriate herbicide dosage, which reduces the need for re-treatment and reducing herbicide usage rates.
- Located and procured two 2025 model year 18 cubic yard dump trucks for the capital replacement plan resulting in cost avoidance of \$24,000.

### III. BUDGET HIGHLIGHTS

#### St. Cloud Field Station

- During this period, the S-63 generator experienced a malfunction that damaged the pulley 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 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 field station capitalized on the low water levels of Lake Okeechobee to complete needed maintenance on the discharge side of S-129, S-127, S-133, S-135 pump stations. These low water levels enabled crews to pressure wash, repair and paint the deteriorating wing walls and sheet pile caps. 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 the structures.
- The Clewiston Field Station completed the G-404 pump station repowering. After reviewing the vendor quote for removal and installation of three new engines, it was decided to perform the job in-house with field station staff at a cost savings of \$402,000 to the District.

#### Ft. Lauderdale Field Station

- During the first quarter, staff completed two programmable logic controller upgrades. The first was at S-381, where outdated PLCs were replaced. The second upgrade took place at S-9, which involved installing additional PLC control in the S-9 office. This move ensures continuous monitoring of the pump units. By performing this work at the field station level, we saved tens of thousands of dollars compared to contracting the work out.

#### Miami Field Station

- Completed replacement of all soft starts at both G-420 and G-422. The soft start replacements were completed with District staff at \$50,000 instead of using outside contractors at an estimated cost of \$100,000 to \$125,000; savings of approximately 50%.

#### Clewiston Field Station

- Clewiston Field Station staff are refurbishing the seven pumps at the G-370 and G-372 Pump Stations. The field station gathered total cost to date for these refurbishments. Using these figures, we were able to apply contractor markup calculations as per Engineering & Construction direction. The analysis demonstrates conservative projected savings of approximately \$4 million upon project completion based on District staff conducting the refurbishment versus contracting the project out. To date, staff have successfully refurbished 3 of the 7 pumps, with 2 scheduled for Fiscal Year 2025-26 and the remaining 2 in Fiscal Year 2026-27. Prior to this effort, staff also completed pump refurbishments of identical scope for the 8 pumps at G-310 and G-335.

### III. BUDGET HIGHLIGHTS

#### West Palm Beach Field Station

- The machine shop successfully fabricated custom pulleys for multiple generators using raw materials and reverse-engineering techniques. This collaboration enabled the St. Cloud and Okeechobee Field Stations 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.
- Trade Support staff are 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***

- Increased investment earnings to help offset Operations and Maintenance. This has been accomplished by staff changing investment efficiencies. Staff have invested 35% 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. We have increased our yield on cash from 1% in the Operating Account to a rate of 3.99-4.05% in the Federated Money Market Funds, while maintaining the safety of those funds. All money markets meet the safety and liquidity criteria of the District's internal investment policy.

### III. BUDGET HIGHLIGHTS

#### B. Goals, Objectives, and Priorities

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

The District's objective in developing its budget is to ensure South Florida taxpayers receive efficient and effective customer service and protect the region's water resources. To that end, the District's available resources in the Fiscal Year 2026-27 Preliminary Budget are allocated to continue the advancement of Everglades restoration Projects, in addition to ensuring support of key activities within its core mission: restoration of water resources and ecosystems, flood protection, water supply and natural systems / water quality.

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 and 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 (Preliminary Budget)

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2026-27 Preliminary Budget
<p><b><u>Restoration of Water Resources and Ecosystems</u></b>  <b>(Natural Systems / Water Quality):</b>  Expediting restoration results in the Everglades by:</p>	<ul style="list-style-type: none"> <li>• Advancing the projects identified by Governor DeSantis,</li> <li>• Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the potential for harmful algal blooms in the Northern Everglades,</li> <li>• Implementing water quality treatment solutions to reduce nutrient loading in the Southern Everglades</li> <li>• Utilizing regulatory permitting and compliance authority,</li> <li>• Restoring native habitats through invasive species management and prescribed fire,</li> <li>• Increasing access and recreational opportunities on public lands when it does not conflict with ecosystem goals.</li> </ul>	<p>\$ 589,941,161</p>
<p><b><u>Flood Protection</u></b>  Refurbishing, replacing, improving and managing the components of our water management system by:</p>	<ul style="list-style-type: none"> <li>• Implementing flood protection infrastructure refurbishment projects,</li> <li>• 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,</li> <li>• 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,</li> <li>• 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,</li> <li>• 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,</li> <li>• 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.</li> </ul>	<p>\$ 201,514,331</p>
<p><b><u>Water Supply</u></b>  Meeting the water needs of the environment and preparing for current and future demands of water users by:</p>	<ul style="list-style-type: none"> <li>• Developing and implementing regional water supply plans in coordination with local governments, utilities, stakeholders, and the public,</li> <li>• Planning for the region's water resource needs with consideration of climate change and sea level rise challenges,</li> <li>• Encouraging development of alternative water supply projects to diversify water supply,</li> <li>• Promoting water conservation measures,</li> <li>• Utilizing regulatory permitting and compliance authority,</li> <li>• 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</li> </ul>	<p>\$ 217,915,371</p>
<p><b><u>Public Engagement &amp; Administration</u></b>  Ensuring South Florida taxpayers receive efficient and effective customer service by:</p>	<ul style="list-style-type: none"> <li>• Focusing resources on core functions, minimizing administrative costs, and measuring performance,</li> <li>• Ensuring accountability, transparency, and public involvement in District decisions,</li> <li>• Employing and developing a high-quality workforce,</li> <li>• 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.</li> </ul>	<p>\$ 43,209,159</p>

### III. BUDGET HIGHLIGHTS

#### C. Budget Summary

##### 1. Overview

###### a. Standard Overview

The Fiscal Year 2026-27 Preliminary Budget demonstrates the District's commitment to protecting and restoring Florida's water resources. The District proposes to continue focusing on mission critical areas, Everglades restoration, completing District projects, including Alternative Water Supply (AWS) projects, and funding capital investment in the region. This budget furthers the Governor's and the Legislature's support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality, and water restoration activities. The Fiscal Year 2026-27 Preliminary Budget is \$1,052,580,022 compared to \$1,342,098,977 for the Fiscal Year 2025-26 Adopted Budget, a decrease of \$289,518,955. The reduction primarily reflects the absence of one-time state appropriations, decreased use of fund balance for critical flood control infrastructure projects, and lower federal grant funding for land management activities.

The District's largest revenue sources are state sources of \$472,224,090, ad valorem property taxes of \$417,745,681 and fund balance of \$74,583,179.

The Fiscal Year 2026-27 Preliminary Budget includes \$417,745,681 in ad valorem property tax revenue. This estimated ad valorem revenue is 39.7 percent of the total projected revenue sources, compared to \$396,719,545 (29.6 percent) of the Fiscal Year 2025-26 Adopted Budget.

Total anticipated state sources in the Fiscal Year 2026-27 Preliminary Budget are \$472,224,090 (44.9 percent) and the total estimated federal sources are \$13,672,819 (1.3 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).

The revenue sources that make up the remaining portion of the Fiscal Year 2026-27 Preliminary Budget are agricultural privilege taxes, permit fees, local revenues, and other sources for \$74,280,623 which represents 7.1 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.

Fund balance of \$74,583,179 makes up 7.1 percent of the Fiscal Year 2026-27 Preliminary Budget compared to \$90,384,265 in the Fiscal Year 2025-26 Adopted Budget which represents 6.7 percent.

In accordance with Section 373.535, F.S., the District is submitting this Fiscal Year 2026-27 Preliminary Budget for legislative review on January 15, 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 Preliminary 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 Preliminary Budget.

### III. BUDGET HIGHLIGHTS

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

Fiscal Years 2025-26 and 2026-27

##### PRELIMINARY BUDGET - Fiscal Year 2026-27

	Fiscal Year 2025-26 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2026-27 (Preliminary Budget)
<b>SOURCE OF FUNDS</b>				
Fund Balance	\$ 90,384,265	\$ -	\$ (15,901,086)	\$ 74,583,179
District Revenues	\$ 478,051,088	\$ 24,515,012	\$ -	\$ 492,026,304
Local Revenues	\$ 73,630	\$ -	\$ -	\$ 73,630
State Revenues	\$ 768,773,309	\$ -	\$ (296,549,219)	\$ 472,224,090
Federal Revenues	\$ 4,816,685	\$ -	\$ (1,683,662)	\$ 13,672,819
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$ 1,342,098,977</b>	<b>\$ 24,515,012</b>	<b>\$ (314,033,967)</b>	<b>\$ 1,052,580,022</b>
<b>USE OF FUNDS</b>				
Salaries and Benefits	\$ 191,309,054	\$ 12,229,480	\$ -	\$ 203,538,534
Other Personal Services	\$ 263,128	\$ -	\$ -	\$ 263,128
Contracted Services	\$ 86,955,938	\$ 36,588,951	\$ -	\$ 123,544,889
Operating Expenses	\$ 207,352,181	\$ -	\$ (25,011,751)	\$ 182,340,430
Operating Capital Outlay	\$ 74,357,002	\$ -	\$ (60,641,900)	\$ 13,715,102
Fixed Capital Outlay	\$ 659,314,837	\$ -	\$ (234,338,385)	\$ 424,976,452
Interagency Expenditures (Cooperative Funding)	\$ 33,321,690	\$ -	\$ (18,322,975)	\$ 14,998,715
Debt	\$ 30,244,625	\$ -	\$ (22,375)	\$ 30,222,250
Reserves - Emergency Response	\$ 58,980,522	\$ -	\$ -	\$ 58,980,522
<b>TOTAL USE OF FUNDS</b>	<b>\$ 1,342,098,977</b>	<b>\$ 48,818,431</b>	<b>\$ (338,337,386)</b>	<b>\$ 1,052,580,022</b>
<b>WORKFORCE</b>				
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	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>1,526.00</b>	<b>-</b>	<b>-</b>	<b>1,526.00</b>



### 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, 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 Preliminary Budget totals \$1,052,580,022. Over the five-year horizon, the District's financial plan prioritizes continued progress on environmental restoration and water resource projects throughout South Florida. These efforts are funded primarily through state appropriations, while ensuring the District continues to meet mission-critical responsibilities related to:

- Natural systems restoration
- Water quality improvement
- Flood control
- Water supply reliability

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 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 million residents and tens of millions of annual visitors.

##### 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 of at least \$60,000,000 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.
- During Fiscal Year 2022–23, the District used a portion of this reserve to cover Hurricane Ian response costs.

### **III. BUDGET HIGHLIGHTS**

- The fund balance will remain at its current level until reimbursement is received from FEMA or the Florida Division of Emergency Management (FDEM), or unless otherwise directed by the Governing Board.
- The District intends to fully replenish the fund in accordance with policy.

#### **Cost Drivers Over the Five-Year Period**

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

- Operations of newly completed Everglades restoration projects
- Rising fuel, electricity, health insurance, and Florida Retirement System (FRS) costs
- Aging flood control infrastructure and deferred maintenance needs
- 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 Preliminary Budget estimates \$417,745,681 in ad valorem property tax revenue.
- This represents an increase of \$21,026,136 over the Fiscal Year 2025–26 adopted budget. Revenue assumptions include the continuation of current ad valorem millage rates and taxable value growth estimates provided by the Revenue Estimating Conference (EDR).
- 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 Preliminary Budget includes \$472,224,090 in requested state funding.

##### **Everglades Restoration Funding:**

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

- \$358,876,213 for Everglades restoration projects, including:
  - \$314,000,000 for CERP projects
  - \$44,876,213 for NEEPP Projects and Dispersed Water Management

### **III. BUDGET HIGHLIGHTS**

#### **Other Anticipated State Funding:**

The District anticipates or intends to apply for additional state funding, including:

- \$44,000,000 for aging Central & Southern Florida (C&SF) infrastructure and coastal resiliency
- \$38,000,000 from the Florida Fish and Wildlife Conservation Commission (FWC) for the Bond Farm Hydrologic Enhancement Project
- \$9,470,000 for water quality projects and monitoring
- \$9,000,000 for the Alternative Water Supply Program
- \$6,982,745 from FWC for vegetation management
- \$2,350,000 for land management
- \$1,000,000 for land stewardship and wetlands restoration

Recurring support also continues for land management, prescribed burns, and license-tag-funded programs.

#### **Multi-Year Funding Strategy**

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

Restoration state revenues are classified as recurring in accordance statute and 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 in advance of each legislative session to identify and communicate multi-year funding needs.

#### **Other Revenue Sources**

Additional revenues include:

- 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

### III. BUDGET HIGHLIGHTS

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 financials (prior year) are unaudited. The projected unaudited prior year fund balance is \$262,136,445. A summary of the breakdown and illustrated on the Projected Utilization of Fund Balance Table, is as follows:

- \$25,084,638 of non-spendable funds which represent the value of inventory on hand such as fuel and chemicals, and 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.
- \$298,441,307 of restricted fund balance that 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 CEPP EAA Reservoir STA, Lake Okeechobee Watershed ARPA funds and Dispersed Water Management. The fund balance utilization schedule illustrates the planned usage of these funds.
- \$8,000,162 of committed fund balance includes encumbered funds to cover contractual obligations mainly in support of Operations and Maintenance (O&M) critical flood control projects projected to be paid out before the first quarter of Fiscal Year 2025-26.
- \$20,610,338 of assigned fund balance includes \$15,742,735 in the Economic Stabilization fund, which is re-budgeted in each year's budget and assumed to remain available. The remaining funding allocated for land management activities is derived from the release of reservations proceeds, restoration land acquisition, and funds to cover O&M critical flood control infrastructure operations and projects.
- (\$90,000,000) 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 Restoration, CERP and NEEPP projects, and resiliency. This reflects a cash flow timing issue rather than a structural deficit.

The District routinely advances more than \$70,000,000 per month in project expenditures and typically receives reimbursement 60–90 days later.

#### **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 forecast planned use of restricted funds where it is allowable to help reduce reliance on ad valorem revenues.

### **III. BUDGET HIGHLIGHTS**

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 PRELIMINARY BUDGET - Fiscal Year 2026-27											
		Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2026					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2025 (Unaudited)	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	\$8,933,781	\$0	\$0	\$8,933,781	\$0	\$0	\$0	\$0	\$0	\$8,933,781
WS/WQ/FP/NS	Permanent Fund Principal (Wetlands Mitigation)	16,150,857	0	0	16,150,857						16,150,857
	NONSPENDABLE SUBTOTAL	\$25,084,638	\$0	\$0	\$25,084,638	\$0	\$0	\$0	\$0	\$0	\$25,084,638
RESTRICTED											
WS/WQ/FP/NS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations)- <i>Encumbrance</i>	10,969,042		(10,969,042)	0	0	0	0	0	0	0
WS/WQ/FP/NS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	603,933	(603,933)		603,933	(603,933)	0	0	0	0	0
WS/WQ/NS	Water Protection, Ecosystem Management, and Restoration Projects - <i>Encumbrance</i>	738,090			738,090	(738,090)	0	0	0	0	0
WS/WQ/FP/NS	Big Cypress Basin Operations - <i>Encumbrance</i>	9,840,942		(2,740,942)	7,100,000	(2,500,000)	(3,100,000)	(1,500,000)			0
WS/WQ/FP/NS	Big Cypress Basin Operations	3,529,493	(2,183,810)	850,357	2,196,040	(2,062,449)	0	0	0	0	133,591
WS/WQ/FP/NS	Big Cypress Basin Capital/Operations - Collier County MOU	8,439,748	(900,000)	5,200,000	12,739,748	(2,200,000)	(1,500,000)	(1,000,000)	(1,000,000)	(48,000)	6,991,748
WS/WQ/FP/NS	C-51 Operations	1,122,154		(20,000)	1,102,154	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	1,002,154
WS/WQ/FP/NS	Debt service	320,345	(312,154)		8,191	0	(8,191)				0
WS/WQ/NS	Indian River Lagoon / St. Lucie Restoration - <i>Encumbrance</i>	269,718		(109,629)	160,089	(160,089)	0				0
WS/WQ/NS	Indian River Lagoon / St. Lucie Restoration	33,649			33,649	(33,649)	0				0
WS/WQ/NS	Florida Bay Restoration - <i>Encumbrance</i>	60,818		(60,818)	0	0	0				0
WS/WQ/NS	Florida Bay restoration	0			0	0	0				0
WS/WQ/FP/NS	Lake Belt / Wetland Creation, Restoration and Management - <i>Encumbrance</i>	27,287,299		(1,200,000)	26,087,299	(8,000,000)	(8,000,000)	(8,000,000)	(2,087,299)	0	0
WS/WQ/FP/NS	Lake Belt / Wetland Creation, Restoration and Management	16,254,767	(6,301,982)	0	9,952,785	(2,608,806)	(1,950,997)	(1,950,997)	(1,950,997)	(262,000)	1,228,988
WS/WQ/NS	Restoration Strategies Projects - <i>Encumbrance</i>	2,811,301		(2,811,301)	0	0	0				0
WS/WQ/FP/NS	Land Management Activities (State and Federal Lease Revenues) - <i>Encumbrance</i>	2,822,363		(322,363)	2,500,000	(500,000)	(2,000,000)				0
WS/WQ/FP/NS	Land Management Activities (State and Federal Lease Revenues)	19,463,500	(3,786,167)	7,500	15,684,833	(6,364,534)	(2,580,631)	(2,580,631)	(2,580,631)	(1,578,406)	0
WS/FP/NS	Aquatic Plant Control - <i>Encumbrance</i>	38,612		(38,612)	0	0	0				0
WS/WQ/NS	Land acquisitions and Surplus Land Sales - <i>Encumbrance</i>	5,277,798		(5,277,798)	0		0				0
WS/WQ/NS	Land acquisitions and Surplus Land Sales	13	(13)		0		0				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.) - <i>Encumbrance</i>	70,272,858		(65,000,000)	5,272,858	(5,272,858)					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.)	12,648,966	(12,648,966)	12,250	12,250	(12,250)	0				0
WS/WQ/FP/NS	Lake Okeechobee Watershed - <i>FY22/23 BOB SECTION 197 - Transfer to the District (ARPA Funds) DEP Agreement APE03 - Encumbrance</i>	56,398,111		(56,398,111)	0	0	0				0
WS/WQ/FP/NS	Economic Stabilization	43,237,787	(43,237,787)	43,237,787	43,237,787	0	0	0	0		43,237,787
	RESTRICTED SUBTOTAL	\$298,441,307	(\$69,974,812)	(\$101,036,789)	\$127,429,706	(\$31,076,658)	(\$19,159,819)	(\$15,051,628)	(\$7,638,927)	(\$1,908,406)	\$52,594,268
COMMITTED											
WS/WQ/FP/NS	District ( O&M new works, recurring shortfall, flood control, mandates & operations) - <i>Encumbrance</i>	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 - <i>Encumbrance</i>	0			0	0	0	0	0	0	0
WS/WQ/FP/NS	Restoration Strategies Projects - <i>Encumbrance</i>	114,976		(114,976)	0	0	0	0	0	0	0
WS/WQ/NS	Everglades Restoration, EAA A2 STA, and O&M Projects - <i>Encumbrance</i>	7,885,186		(7,885,186)	0	0	0	0	0	0	0
	COMMITTED SUBTOTAL	\$8,000,162	\$0	(\$8,000,162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSIGNED											
WS/WQ/FP/NS	District ( O&M of New Works, Recurring Shortfall, Flood Control, Mandates & Operations) - <i>Encumbrance</i>	0			0		0	0	0	0	0
WS/WQ/FP/NS	District ( O&M of New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	865,802	(865,802)	865,802	865,802	(865,802)					0
WS/WQ/FP/NS	Land Management Activities	884,883	(884,883)	884,883	884,883	(884,883)					0
WS/WQ/NS	Everglades Restoration, EAA A2 STA, and O&M Projects - <i>Encumbrance</i>	200,885		(200,885)	0		0	0	0	0	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.)	2,916,033	(2,916,033)	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	15,742,735
	ASSIGNED SUBTOTAL	\$20,610,338	(\$20,409,453)	\$17,292,535	\$17,493,420	(\$1,750,685)	\$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	(\$90,000,000)	\$0	\$25,000,000	(\$65,000,000)	\$0	\$0	\$0	\$0	\$0	(\$65,000,000)
	UNASSIGNED SUBTOTAL	(\$90,000,000)	\$0	\$25,000,000	(\$65,000,000)	\$0	\$0	\$0	\$0	\$0	(\$65,000,000)
TOTAL		\$262,136,445	(\$90,384,265)	(\$66,744,416)	\$105,007,764	(\$32,827,343)	(\$19,159,819)	(\$15,051,628)	(\$7,638,927)	(\$1,908,406)	\$28,421,641
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  
PRELIMINARY BUDGET - Fiscal Year 2026-27**

	PRELIMINARY BUDGET - Fiscal Year 2026-27	SOURCES OF FUNDS					
		District Revenues	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	62,174,551	953,933	-	-	-	-	953,933
2.0 Land Acquisition, Restoration and Public Works	623,660,768	-	-	-	12,250	-	12,250
3.0 Operation and Maintenance of Works and Lands	395,433,806	70,199,443	-	-	-	2,551,751	72,751,194
4.0 Regulation	26,854,273	-	-	-	-	-	-
5.0 Outreach	1,247,465	-	-	-	-	-	-
6.0 District Management and Administration	43,209,159	-	-	-	-	-	865,802
<b>TOTAL</b>	<b>1,052,580,022</b>	<b>72,019,178</b>	<b>-</b>	<b>-</b>	<b>12,250</b>	<b>2,551,751</b>	<b>74,583,179</b>

	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	603,933	-	-	-	-	-	953,933
2.0 Land Acquisition, Restoration and Public Works	-	-	-	10,888	-	1,362	-	-	-	12,250
3.0 Operation and Maintenance of Works and Lands	657,809	-	202,331	12,506,532	-	-	404,000	-	58,980,522	72,751,194
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	865,802	-	-	-	-	-	865,802
TOTAL	657,809	-	552,331	13,987,155	-	1,362	404,000	-	58,980,522	74,583,179

### III. BUDGET HIGHLIGHTS

The graph below presents the Fiscal Year 2025–26 Adopted Budget, the Fiscal Year 2026–27 Preliminary Budget, and projected expenses and revenues through Fiscal Year 2030–31. Blue and red bars represent total expenses, while the lines depict projected revenues. Any projected revenue gaps are assumed to be offset 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 re-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 the Revenue Estimating Conference (EDR). 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 of funding in accordance with statute. 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.

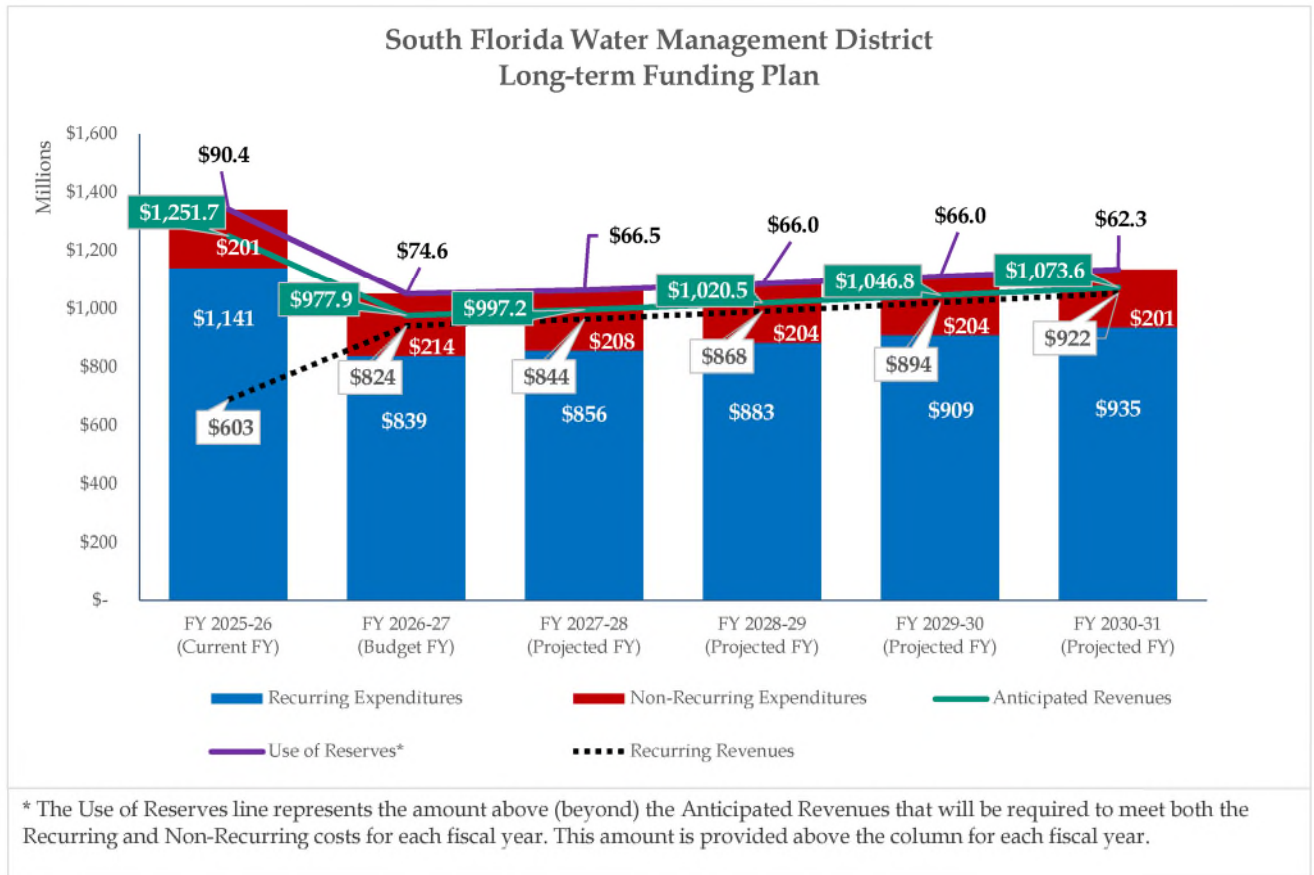
The long-term financial outlook reflects recurring expenditures, including: Everglades restoration projects associated with long-term commitments to the U.S. Army Corps of Engineers (USACE) for Comprehensive Everglades Restoration Plan (CERP) projects, Northern Everglades initiatives, and Dispersed Water 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.



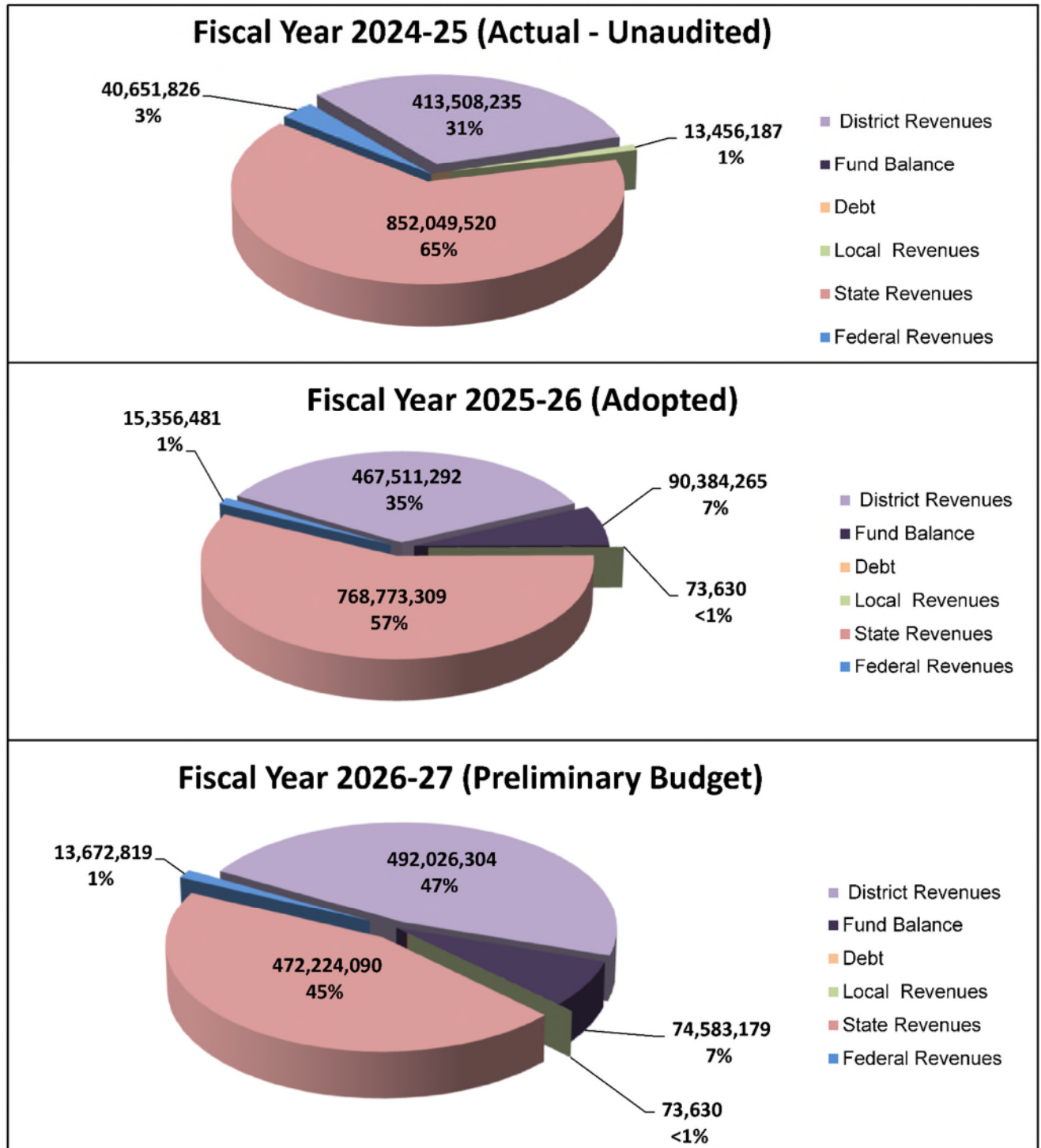
### III. BUDGET HIGHLIGHTS



### III. BUDGET HIGHLIGHTS

#### 3. Source of Funds Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
PRELIMINARY 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 - Unaudited) 2025-26 (Adopted) 2026-27 (Preliminary)  
 PRELIMINARY BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Fiscal Year 2024-25 (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
District Revenues	413,508,235	467,511,292	492,026,304	24,515,012	5.2%
Fund Balance	-	90,384,265	74,583,179	(15,801,086)	-17.5%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	13,456,187	73,630	73,630	-	0.0%
State General Revenues	259,780,797	302,356,250	9,000,000	(293,356,250)	-97.0%
Land Acquisition Trust Fund	586,106,324	378,133,911	361,246,001	(16,887,910)	-4.5%
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	5,835,638	88,283,148	101,978,089	13,694,941	15.5%
Federal Revenues	40,651,826	15,356,481	13,672,819	(1,683,662)	-11.0%
Federal through State (FDEP)	-	-	-	-	-
<b>SOURCE OF FUND TOTAL</b>	<b>1,319,665,768</b>	<b>1,342,098,977</b>	<b>1,052,580,022</b>	<b>(289,518,955)</b>	<b>-21.6%</b>

**District Revenues include:**

Ad Valorem	367,319,719	396,719,545	417,745,681	21,026,136
Ag Privilege Tax	10,555,722	10,549,773	10,549,773	-
Permit & License Fees	5,344,890	3,714,000	4,748,000	1,034,000
PBA C-51 Operations	-	-	-	-
Lease/Land Management Revenue	6,627,388	6,045,234	3,530,719	(2,514,515)
Investment Earnings (Loss) - Include Interest	16,848,044	6,449,163	7,215,053	765,890
Self Insurance	-	4,605,039	4,550,487	(54,552)
Health Insurance	-	37,273,928	40,930,294	3,656,366
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	1,071,214	624,910	624,910	-
Mitigation Revenues	1,904,992	-	1,401,687	1,401,687

REVENUES BY SOURCE	Fiscal Year 2024-25 (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
District Revenues	413,508,235	467,511,292	492,026,304	24,515,012	5.2%
Fund Balance	-	90,384,265	74,583,179	(15,801,086)	-17.5%
Debt	-	-	-	-	-
Local Revenues	13,456,187	73,630	73,630	-	0.0%
State Revenues	852,049,520	768,773,309	472,224,090	(296,549,219)	-38.6%
Federal Revenues	40,651,826	15,356,481	13,672,819	(1,683,662)	-11.0%
<b>TOTAL</b>	<b>1,319,665,768</b>	<b>1,342,098,977</b>	<b>1,052,580,022</b>	<b>(289,518,955)</b>	<b>-21.6%</b>

### 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 Preliminary Budget for Fiscal Year 2026-27 by revenue source.

##### District Revenues

- Estimated revenues of \$417.7 million from ad valorem taxes in the Fiscal Year 2026-27 Preliminary Budget increased by \$21.0 million (5.3 percent) from the Fiscal Year 2025-26 Adopted Budget. The estimated increase is a result of additional tax revenues from maintaining the current year millage rate to ensure mission critical functions continue and support operations of new infrastructure and operations and maintenance of aging critical flood control infrastructure.
- Estimated revenues of \$10.5 million from non-Ad Valorem Agricultural Privilege Taxes in the Fiscal Year 2026-27 Preliminary 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 Preliminary 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, 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 \$57.6 million in the Fiscal Year 2026-27 Preliminary Budget increased by \$1.1 million (1.9 percent) from the Fiscal Year 2025-26 Adopted Budget. The increase is due primarily to Health insurance increases of \$3.7 million, \$0.8 million of investment earnings, \$0.2 million of projected compliance fees, netted against \$2.5 million reduction in lease revenues. The components of the estimated \$58.6 million include \$45.5 million for the District's Health/Self Insurance contribution, \$7.2 million for Investment Earnings, \$3.5 million for Leases, \$0.3 million for Sale of District Assets/Property, \$409,700 for Compliance Fees, and \$624,910 as other sources.

##### Fund Balance

- The appropriated fund balance of \$74.6 million in the Fiscal Year 2026-27 Preliminary Budget decreased \$15.8 million (17.5 percent) from the Fiscal Year 2025-26 Adopted Budget. The decrease is attributed to the expenditure of available fund balance on capital expenditures in the O&M Program and the C-139 restoration project allocated in Fiscal Year 2025-26.

##### Debt

- The Fiscal Year 2026-27 Preliminary Budget includes no new debt.

##### Local Revenues

- Estimated revenues of \$73,630 from cooperative agreements with local agencies in the Fiscal Year 2026-27 Preliminary Budget is the same amount as the Fiscal Year 2025-26 Adopted Budget. Included in local revenues are Water Management Districts for Model Archive \$50,000, Miami-Dade for land maintenance \$15,000 and Lake Worth Drainage District for rain gauges maintenance \$8,630.

### III. BUDGET HIGHLIGHTS

#### State Revenues

- General revenues of \$9.0 million in the Fiscal Year 2026-27 Preliminary Budget decreased by \$293.4 million (97.0 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), NEEPP and Expanded Monitoring. Included in this category is SA1771 of \$9 million for Alternative Water Supply.
- Land Acquisition Trust Fund (LATF) revenue of \$361.2 million in the Fiscal Year 2026-27 Preliminary Budget decreased \$16.9 million (4.5 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), and NEEPP. Included in recurring LATF are \$264.0 million for CERP/CEPP EAA Reservoir, \$50.0 million for Lake Okeechobee Watershed Restoration Project, \$39.9 million for Dispersed Water Management, \$5.0 million for Dispersed Water Management and \$2.4 million for land management.
- There is no Alligator Alley tolls revenue in the Fiscal Year 2026-27 Preliminary Budget.
- Other state revenue of \$102.0 million in the Fiscal Year 2026-27 Preliminary Budget increased by \$13.7 million (15.5 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 includes anticipated state revenues, including potential grants, such as \$44.0 million to cover Resiliency, DEP \$9.5 million Water quality grant, and \$1.0 million Land Stewardship grant applications, a \$38.0 million grant award from FWC for Bond Farm Hydrologic Enhancement, \$7.0 million from FWC for vegetation management, \$750,000 from FDACS for prescribed burns, and \$263,000 of License Tag revenue for Everglades and Indian River Lagoon.

#### Federal Revenues

- Federal revenues of \$13.7 million in the Fiscal Year 2026-27 Preliminary Budget decreased by \$1.7 million (11.0 percent) from the Fiscal Year 2025-26 Adopted Budget. This is due primarily to a decrease of \$1.4 million in funds to be reimbursed by the USACE for Operation, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Costs related to completed CERP and foundation projects for a total of \$9.2 million. In addition, there was removal of a Natural Resources Conservation Service (NRCS) Allapattah Grant for \$0.3 million. Included in Federal Revenues is \$3.5 million Loxahatchee Refuge Grant and \$1.0 million for United States Fish and Wildlife Service (USFWS) Invasive Plant Management Grant.

### III. BUDGET HIGHLIGHTS

#### 5. Source of Funds by Program (Actual – Unaudited)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 Fiscal Year 2024-25 (Actual - Unaudited)  
 PRELIMINARY 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 - Unaudited)
District Revenues	33,862,117	165,412,327	163,621,365	19,407,113	1,030,538	30,174,775	413,508,235
Fund Balance	-	-	-	-	-	-	-
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	6,215,288	7,240,899	-	-	-	-	13,456,187
State General Revenues	4,892,120	113,746,851	136,187,213	456,025	1,732	4,496,856	259,780,797
Land Acquisition Trust Fund	-	538,138,597	47,967,727	-	-	-	586,106,324
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	-	3,454,802	2,380,836	-	-	-	5,835,638
Federal Revenues	-	-	40,651,826	-	-	-	40,651,826
Federal through State (FDEP)	-	-	-	-	-	-	-
<b>SOURCE OF FUND TOTAL</b>	<b>44,969,525</b>	<b>828,320,237</b>	<b>390,808,967</b>	<b>19,863,138</b>	<b>1,032,270</b>	<b>34,671,631</b>	<b>1,319,665,768</b>

**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	6,627,388
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	1,071,214
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 - Unaudited)
District Revenues	33,862,117	165,412,327	163,621,365	19,407,113	1,030,538	30,174,775	413,508,235
Fund Balance	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Local Revenues	6,215,288	7,240,899	-	-	-	-	13,456,187
State Revenues	4,892,120	655,667,011	188,535,776	456,025	1,732	4,496,856	852,049,520
Federal Revenues	-	-	40,651,826	-	-	-	40,651,826
<b>TOTAL</b>	<b>44,969,525</b>	<b>828,320,237</b>	<b>390,808,967</b>	<b>19,863,138</b>	<b>1,032,270</b>	<b>34,671,631</b>	<b>1,319,665,768</b>



### III. BUDGET HIGHLIGHTS

#### 5. Source of Funds by Program (Adopted)

##### SOUTH FLORIDA WATER MANAGEMENT DISTRICT

##### SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2025-26 (Adopted)

PRELIMINARY 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 (Adopted)
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)	-	-	-	-	-	-	-
<b>SOURCE OF FUND TOTAL</b>	<b>60,433,217</b>	<b>783,103,213</b>	<b>429,412,588</b>	<b>25,503,763</b>	<b>1,143,646</b>	<b>42,502,550</b>	<b>1,342,098,977</b>

##### 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 (Adopted)
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
<b>TOTAL</b>	<b>60,433,217</b>	<b>783,103,213</b>	<b>429,412,588</b>	<b>25,503,763</b>	<b>1,143,646</b>	<b>42,502,550</b>	<b>1,342,098,977</b>

### III. BUDGET HIGHLIGHTS

#### 5. Source of Funds (Current – Preliminary)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 Fiscal Year 2026-27 (Preliminary Budget)  
 PRLIMINARY 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 (Preliminary Budget)
District Revenues	54,145,274	112,727,006	254,708,929	26,854,273	1,247,465	42,343,357	492,026,304
Fund Balance	953,933	12,250	72,751,194	-	-	865,802	74,583,179
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State General Revenues	-	9,000,000	-	-	-	-	9,000,000
Land Acquisition Trust Fund	-	358,896,001	2,350,000	-	-	-	361,246,001
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	42,200,000	52,752,745	-	-	-	101,978,089
Federal Revenues	-	825,511	12,847,308	-	-	-	13,672,819
Federal through State (FDEP)	-	-	-	-	-	-	-
<b>SOURCE OF FUND TOTAL</b>	<b>62,174,551</b>	<b>523,660,768</b>	<b>395,433,806</b>	<b>26,854,273</b>	<b>1,247,465</b>	<b>43,209,159</b>	<b>1,052,580,022</b>

**District Revenues include:**

Ad Valorem	417,745,681
Ag Privilege Tax	10,549,773
Permit & License Fees	4,748,000
PBA C-51 Operations	-
Lease/Land Management Revenue	3,530,719
Investment Earnings (Loss) - Include Interest	7,215,053
Self Insurance	4,550,487
Health Insurance	40,930,294
Sale of Assets	320,000
Sale of Surplus Lands	-
Penalties & Fines	409,700
Other Revenues	624,910
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 (Preliminary Budget)
District Revenues	54,145,274	112,727,006	254,708,929	26,854,273	1,247,465	42,343,357	492,026,304
Fund Balance	953,933	12,250	72,751,194	-	-	865,802	74,583,179
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State Revenues	7,025,344	410,096,001	55,102,745	-	-	-	472,224,090
Federal Revenues	-	825,511	12,847,308	-	-	-	13,672,819
<b>TOTAL</b>	<b>62,174,551</b>	<b>523,660,768</b>	<b>395,433,806</b>	<b>26,854,273</b>	<b>1,247,465</b>	<b>43,209,159</b>	<b>1,052,580,022</b>



### 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 datum 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 1<sup>st</sup> 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.]*

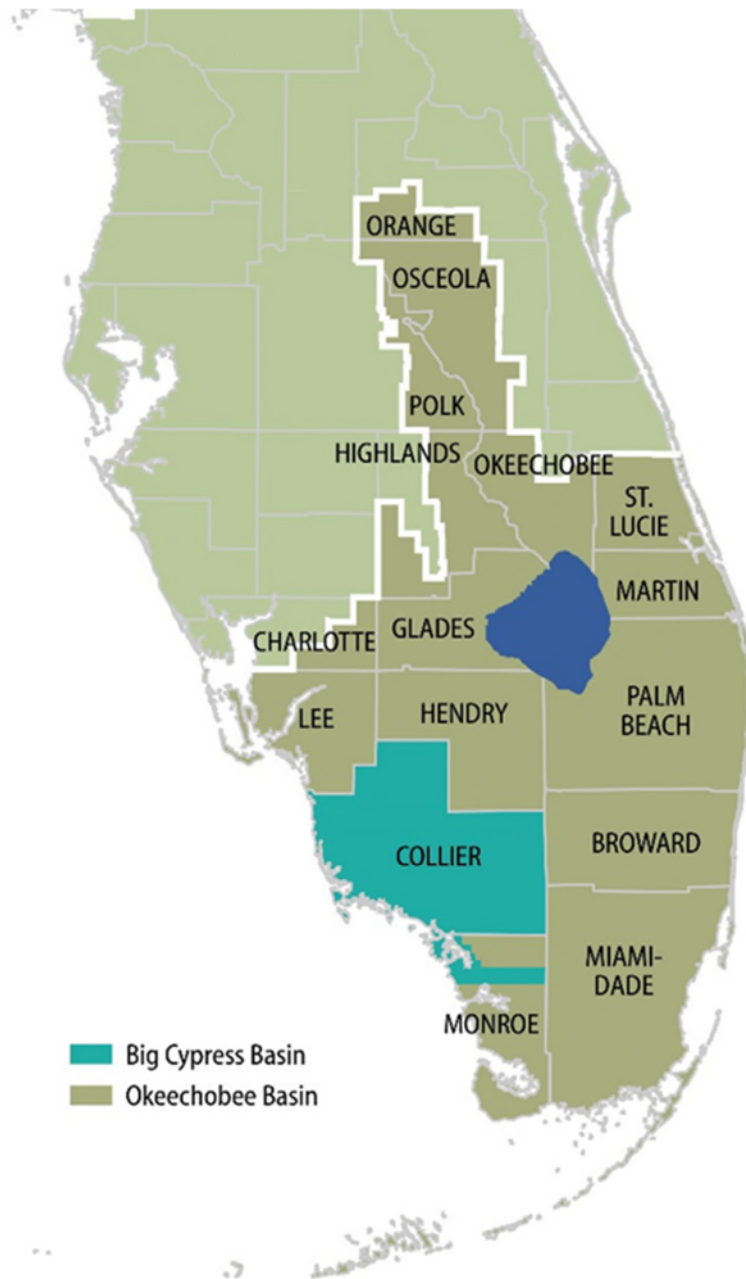
To continue the District commitment to deliver on our core mission functions while delivering efficient and cost-effective services on behalf of south Florida taxpayer investments, the District proposes maintaining the current millage rate to ensure mission critical flood control functions continue and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

The ad valorem tax revenue for Fiscal Year 2026-27 Preliminary Budget is \$417,745,681, which represents \$21,026,136 or a 5.3 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 maintaining the same millage rate and conservative estimates for property value increases and new construction, to ensure mission critical flood control functions continue in support of the aging Critical Flood Control Infrastructure program and resiliency projects.

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 Preliminary Budget and the percentage change of the estimated Rolled-back-Rate. Fiscal Year 2026-27 Preliminary Budget projected ad valorem revenue is \$417,745,681 which represents \$21,026,136 or a 5.3 percent increase in revenue compared to the Fiscal Year 2025-26 Adopted Budget of \$396,719,545. The increase is a result of additional revenues from maintaining the same millage rate and conservative estimates for property value increases and new construction, to ensure mission critical flood control functions continue in support of the aging Critical Flood Control Infrastructure program and resiliency projects.

### 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  
PRELIMINARY BUDGET - Fiscal Year 2026-27**

<b>DISTRICT-AT-LARGE</b>					
<b>Ad valorem Tax Comparison</b>	<b>FY 2022-23 (Actual - Audited)</b>	<b>FY 2023-24 (Actual - Audited)</b>	<b>FY 2024-25 (Actual - Unaudited)</b>	<b>FY 2025-26 (Adopted)</b>	<b>FY 2026-27 (Preliminary)</b>
Ad Valorem Taxes	\$123,760,275	\$139,559,054	\$153,532,840	\$165,894,441	\$174,686,846
Millage rate	0.0948	0.0948	0.0948	0.0948	0.0948
Rolled-back Rate	0.0948	0.0850	0.0847	0.0889	0.0909
Percent of Change of Rolled-back Rate	0.00%	11.50%	8.50%	6.60%	4.30%
Gross Taxable Value for Operating Purposes	\$1,358,554,422,122	\$1,525,303,923,841	\$1,822,855,582,734	\$1,822,855,582,734	\$1,919,466,928,619
Net New Taxable Value	\$28,048,529,574	\$18,307,992,356	\$33,626,320,927	\$36,561,172,169	\$37,658,007,334
Adjusted Taxable Value	\$1,330,505,892,548	\$1,506,995,931,485	\$1,647,030,805,929	\$1,786,294,410,565	\$1,881,808,921,285

<b>OKEECHOBEE BASIN</b>					
<b>Ad valorem Tax Comparison</b>	<b>FY 2022-23 (Actual - Audited)</b>	<b>FY 2023-24 (Actual - Audited)</b>	<b>FY 2024-25 (Actual - Unaudited)</b>	<b>FY 2025-26 (Adopted)</b>	<b>FY 2026-27 (Preliminary)</b>
Ad Valorem Taxes	\$121,754,318	\$137,324,109	\$151,094,939	\$163,286,776	\$171,940,975
Millage rate	0.1026	0.1026	0.1026	0.1026	0.1026
Rolled-back Rate	0.1026	0.0920	0.0945	0.0961	0.0983
Percent of Change of Rolled-back Rate	0.00%	11.50%	8.60%	6.80%	4.40%
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	\$1,745,664,548,817
Net New Taxable Value	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916	\$33,218,218,853
Adjusted Taxable Value	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829	\$1,712,446,329,964

<b>EVERGLADES CONSTRUCTION PROJECT (OKEECHOBEE BASIN)</b>					
<b>Ad valorem Tax Comparison</b>	<b>FY 2022-23 (Actual - Audited)</b>	<b>FY 2023-24 (Actual - Audited)</b>	<b>FY 2024-25 (Actual - Unaudited)</b>	<b>FY 2025-26 (Adopted)</b>	<b>FY 2026-27 (Preliminary)</b>
Ad Valorem Taxes	\$38,782,141	\$43,787,254	\$48,337,048	\$52,041,692	\$54,799,902
Millage rate	0.0327	0.0327	0.0327	0.0327	0.0327
Rolled-back Rate	0.0327	0.0293	0.0301	0.0306	0.0313
Percent of Change of Rolled-back Rate	0.00%	11.60%	8.60%	6.90%	4.50%
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	\$1,745,664,548,817
Net New Taxable Value	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916	\$33,218,218,853
Adjusted Taxable Value	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829	\$1,712,446,329,964

<b>BIG CYPRESS BASIN</b>					
<b>Ad valorem Tax Comparison</b>	<b>FY 2022-23 (Actual - Audited)</b>	<b>FY 2023-24 (Actual - Audited)</b>	<b>FY 2024-25 (Actual - Unaudited)</b>	<b>FY 2025-26 (Adopted)</b>	<b>FY 2026-27 (Preliminary)</b>
Ad Valorem Taxes	\$11,589,593	\$13,016,582	\$14,354,890	\$15,496,636	\$16,317,958
Millage rate	0.0978	0.0978	0.0978	0.0978	0.0978
Rolled-back Rate	0.0978	0.0877	0.0914	0.0926	0.0944
Percent of Change of Rolled-back Rate	0.00%	11.50%	7.00%	5.60%	3.60%
Gross Taxable Value for Operating Purposes	\$122,416,547,052	\$138,775,424,931	\$152,359,910,421	\$165,054,491,989	\$173,802,379,802
Net New Taxable Value	\$2,895,638,018	\$2,486,671,858	\$4,630,654,068	\$4,310,474,253	\$4,439,788,481
Adjusted Taxable Value	\$119,520,909,034	\$136,288,753,073	\$147,729,256,353	\$160,744,017,736	\$169,362,591,321

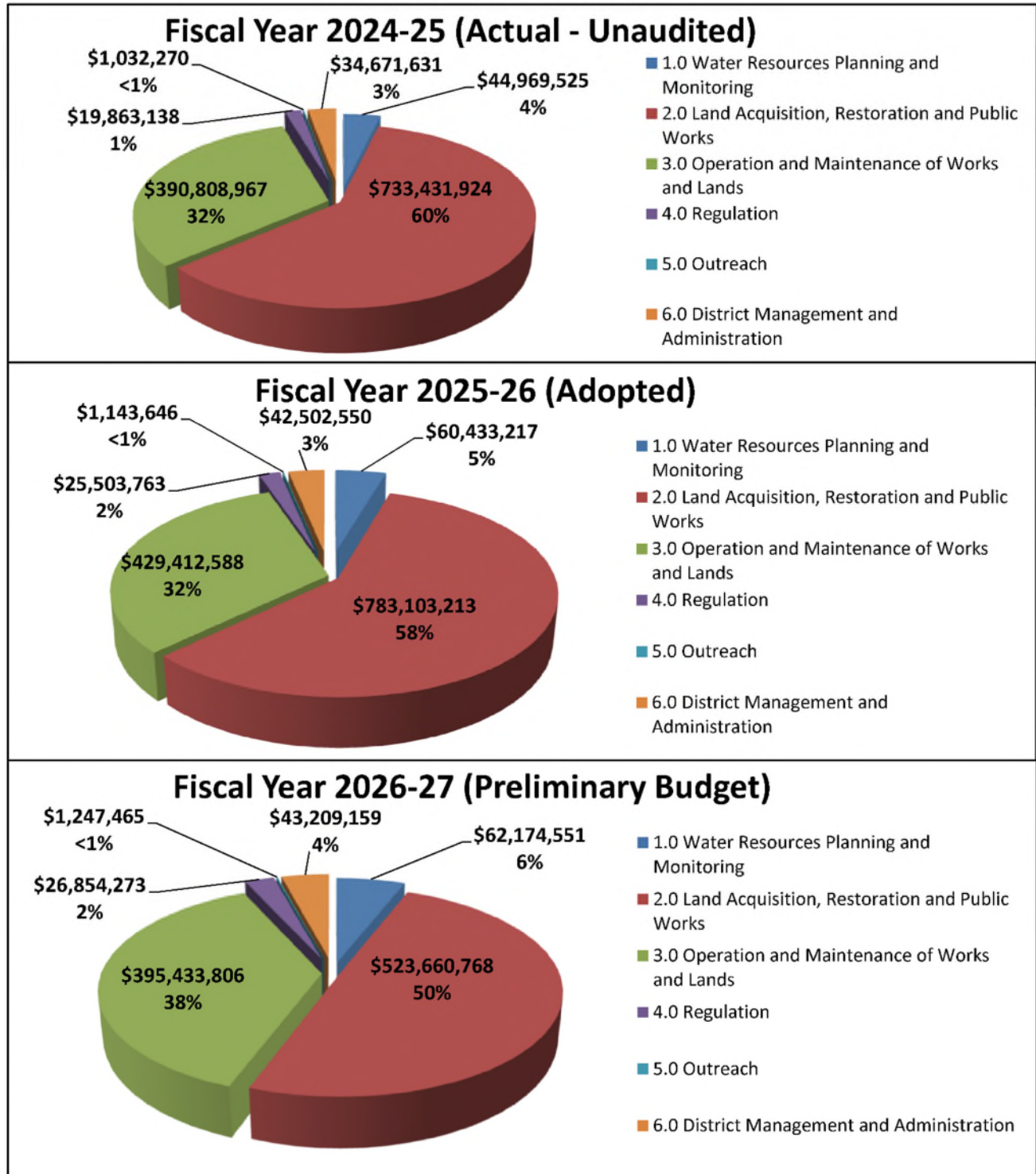
<b>TOTAL OKEECHOBEE BASIN (District-at-Large + Basins)</b>					
<b>Ad valorem Tax Comparison</b>	<b>FY 2022-23 (Actual - Audited)</b>	<b>FY 2023-24 (Actual - Audited)</b>	<b>FY 2024-25 (Actual - Unaudited)</b>	<b>FY 2025-26 (Adopted)</b>	<b>FY 2026-27 (Preliminary)</b>
Ad Valorem Taxes	\$273,265,383	\$309,639,066	\$339,050,250	\$366,201,630	\$385,610,316
Millage rate	0.2301	0.2301	0.2301	0.2301	0.2301
Rolled-back Rate	0.2301	0.2063	0.212	0.2166	0.2205
Percent of Change of Rolled-back Rate	0.00%	11.50%	8.50%	6.20%	4.40%
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	\$1,745,664,548,817
Net New Taxable Value	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916	\$33,218,218,853
Adjusted Taxable Value	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829	\$1,712,446,329,964

<b>TOTAL BIG CYPRESS BASIN (District-at-Large + Basin)</b>					
<b>Ad valorem Tax Comparison</b>	<b>FY 2022-23 (Actual - Audited)</b>	<b>FY 2023-24 (Actual - Audited)</b>	<b>FY 2024-25 (Actual - Unaudited)</b>	<b>FY 2025-26 (Adopted)</b>	<b>FY 2026-27 (Preliminary)</b>
Ad Valorem Taxes	\$22,620,944	\$25,635,642	\$28,269,467	\$30,517,915	\$32,135,365
Millage rate	0.1926	0.1926	0.1926	0.1926	0.1926
Rolled-back Rate	0.1926	0.1727	0.1788	0.1823	0.1853
Percent of Change of Rolled-back Rate	0.00%	11.50%	7.70%	5.70%	3.90%
Gross Taxable Value for Operating Purposes	\$122,416,547,052	\$138,775,424,931	\$152,359,910,421	\$165,054,491,989	\$173,802,379,802
Net New Taxable Value	\$2,895,638,018	\$2,486,671,858	\$4,630,654,068	\$4,310,474,253	\$4,439,788,481
Adjusted Taxable Value	\$119,520,909,034	\$136,288,753,073	\$147,729,256,353	\$160,744,017,736	\$169,362,591,321

### III. BUDGET HIGHLIGHTS

#### 7. Use of Funds by Program Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT  
PRELIMINARY 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 - Unaudited) 2025-26 (Adopted) 2026-27 (Preliminary)  
**PRELIMINARY BUDGET - Fiscal Year 2026-27**

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
<b>1.0 Water Resources Planning and Monitoring</b>	<b>44,969,525</b>	<b>60,433,217</b>	<b>62,174,551</b>	<b>1,741,334</b>	<b>2.9%</b>
1.1 - District Water Management Planning	5,235,801	19,871,267	20,028,593	157,326	0.8%
1.1.1 Water Supply Planning	2,738,875	13,584,110	14,775,346	1,191,236	8.8%
1.1.2 Minimum Flows and Levels	12,118	15,856	-	(15,856)	-100.0%
1.1.3 Other Water Resources Planning	2,484,808	6,271,301	5,253,247	(1,018,054)	-16.2%
1.2 - Research, Data Collection, Analysis and Monitoring	35,933,978	36,270,942	38,028,342	1,757,400	4.8%
1.3 - Technical Assistance	125,701	187,769	228,647	40,878	21.8%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology and Information Services	3,674,045	4,103,239	3,888,969	(214,270)	-5.2%
<b>2.0 Land Acquisition, Restoration and Public Works</b>	<b>733,431,924</b>	<b>783,103,213</b>	<b>523,660,768</b>	<b>(259,442,445)</b>	<b>-33.1%</b>
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	13,370,531	14,424,044	9,427,839	(4,996,205)	-34.6%
2.2.1 Water Resource Development Projects	371,827	294,768	293,478	(1,290)	-0.4%
2.2.2 Water Supply Development Assistance	12,996,704	14,129,276	9,134,361	(4,994,915)	-35.4%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	717,135,639	765,990,543	511,541,223	(254,449,320)	-33.2%
2.4 - Other Cooperative Projects	505,550	428,435	348,766	(79,669)	-18.6%
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology and Information Services	2,420,204	2,260,191	2,342,940	82,749	3.7%
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>390,808,967</b>	<b>429,412,588</b>	<b>395,433,806</b>	<b>(33,978,782)</b>	<b>-7.9%</b>
3.1 - Land Management	15,727,470	19,704,129	16,751,552	(2,952,577)	-15.0%
3.2 - Works	291,598,011	326,526,494	295,091,289	(31,435,205)	-9.6%
3.3 - Facilities	7,824,766	4,104,525	4,092,508	(12,017)	-0.3%
3.4 - Invasive Plant Control	44,577,655	47,597,149	47,609,147	11,998	0.0%
3.5 - Other Operation and Maintenance Activities	7,526,879	7,925,063	7,796,034	(129,029)	-1.6%
3.6 - Fleet Services	11,025,926	9,316,189	9,486,608	170,419	1.8%
3.7 - Technology and Information Services	12,528,260	14,239,039	14,606,668	367,629	2.6%
<b>4.0 Regulation</b>	<b>19,863,138</b>	<b>25,503,763</b>	<b>26,854,273</b>	<b>1,350,510</b>	<b>5.3%</b>
4.1 - Consumptive Use Permitting	4,626,479	5,857,179	6,002,441	145,262	2.5%
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	11,037,987	10,952,422	11,047,265	94,843	0.9%
4.4 - Other Regulatory and Enforcement Activities	585,717	4,600,433	5,445,595	845,162	18.4%
4.5 - Technology and Information Services	3,612,955	4,093,729	4,358,972	265,243	6.5%
<b>5.0 Outreach</b>	<b>1,032,270</b>	<b>1,143,646</b>	<b>1,247,465</b>	<b>103,819</b>	<b>9.1%</b>
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	1,025,870	1,112,146	1,215,965	103,819	9.3%
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	6,400	31,500	31,500	-	0.0%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology and Information Services	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,190,105,824</i>	<i>1,299,596,427</i>	<i>1,009,370,863</i>	<i>(290,225,564)</i>	<i>-22.3%</i>
<b>6.0 District Management and Administration</b>	<b>34,671,631</b>	<b>42,502,550</b>	<b>43,209,159</b>	<b>706,609</b>	<b>1.7%</b>
6.1 - Administrative and Operations Support	30,188,470	35,380,490	36,087,099	706,609	2.0%
6.1.1 - Executive Direction	1,466,300	962,535	308,444	(654,091)	-68.0%
6.1.2 - General Counsel / Legal	3,939,874	3,538,410	3,706,416	168,006	4.7%
6.1.3 - Inspector General	703,740	763,982	789,134	25,152	3.3%
6.1.4 - Administrative Support	7,014,618	13,921,582	14,705,406	783,824	5.6%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	2,655,311	2,762,783	2,870,221	107,438	3.9%
6.1.7 - Human Resources	1,687,604	2,538,075	2,499,252	(38,823)	-1.5%
6.1.8 - Communications	461,696	306,606	306,606	-	0.0%
6.1.9 - Technology and Information Services	12,259,327	10,586,517	10,901,620	315,103	3.0%
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	4,483,161	7,122,060	7,122,060	-	0.0%
<b>TOTAL</b>	<b>1,224,777,455</b>	<b>1,342,098,977</b>	<b>1,052,580,022</b>	<b>(289,518,955)</b>	<b>-21.6%</b>



### 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 Preliminary 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 2024-25 (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	\$44,969,525	\$60,433,217	\$62,174,551	\$1,741,334	2.9%
2.0 Land Acquisition, Restoration and Public Works	\$733,431,924	\$783,103,213	\$523,660,768	(\$259,442,445)	-33.1%
3.0 Operation and Maintenance of Works and Lands	\$390,808,967	\$429,412,588	\$395,433,806	(\$33,978,782)	-7.9%
4.0 Regulation	\$19,863,138	\$25,503,763	\$26,854,273	\$1,350,510	5.3%
5.0 Outreach	\$1,032,270	\$1,143,646	\$1,247,465	\$103,819	9.1%
6.0 District Management and Administration	\$34,671,631	\$42,502,550	\$43,209,159	\$706,609	1.7%

#### 1.0 Water Resources Planning and Monitoring

The program's Fiscal Year 2026-27 Preliminary Budget is \$62.2 million, which is a \$1.7 million, or a 2.9 percent increase from the Fiscal Year 2025-26 Adopted Budget of \$60.4 million. The decrease in Contracted Services of 9.1 percent (\$1.1 million) is primarily due to the decrease in Big Cypress Basin for the Corkscrew Watershed Initiative (\$1.0 million) as it will be completed in Fiscal Year 2025-26. The increase in Operating Expenses of 3.0 percent (\$504,451) 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 of 1.1 percent (\$30,000) is due to direct flow monitoring in ecosystem response to hydrology being temporarily adjusted based on funding availability. Salaries and Benefits increased 8.3 percent (\$2.4 million), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

#### 2.0 Land Acquisition, Restoration and Public Works

The program's Fiscal Year 2026-27 Preliminary Budget is \$523.7 million, which is a \$259.4 million, or a 33.1 percent decrease from the Fiscal Year 2025-26 Adopted Budget of \$783.1 million. The decreases in Fixed Capital Outlay (\$197.7 million) and Operating Capital Outlay (\$48.6 million), and Operating Expenses (\$34 million) are due primarily to potential decrease in state appropriations for the implementation of CERP and NEEPP Projects. The decrease in Operating Expenses also include a reduction of a one-time grant for S-333 Maintenance Dredging and Low-Sills Weir (\$30.0 million). The decreases in Interagency Expenditures of 61.7 percent (\$18.3 million) are due to the reductions of one-time state grant for Frank Mann Preserve (\$13.5 million) and potential reduction of state funding for Alternative Water Supply (\$5.0 million), which are offset by increases for CERP monitoring and assessment (\$232,933). The decreases are offset by increases in Contracted Services of 64.9 percent (\$36.6 million), which are due to a grant from the Florida Fish and Wildlife Conservation Commission for the Bond Farm Hydrologic Enhancement Project (\$38.0 million), netted against decreases in potential state appropriations for CERP and NEEPP (\$1.1 million) and reductions due to fluctuating monitoring requirements for the Kissimmee River Post-Restoration Evaluation Program (\$266,250). Salaries and Benefits increased 11.0 percent (\$2.5 million), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance, which are offset by the realignment of 2 FTE positions to other programs.

### **III. BUDGET HIGHLIGHTS**

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

The program's Fiscal Year 2026-27 Preliminary Budget is \$395.4 million, which is a \$34.0 million, or a 7.9 percent decrease from the Fiscal Year 2025-26 Adopted Budget of \$429.4 million. Operating Capital Outlay decreased 84.8 percent (\$12.0 million) primarily due to the reduction in the projected cash flow requirements for the C-139 Annex Restoration project as it moves to operations and the completion of the Critical Flood Control Infrastructure program S-9 Main Engine and Pump Overhaul and the S-169 Trash Rake projects. Fixed Capital Outlay decreased 29.9 percent (\$36.6 million) primarily based on the cash flow for on-going construction on the G-6A Pump Station and EOC Backup Facility. The category also has a reduction due to expense category realignment as funding has been moved to Operating Expenses for the Gordon and Palm River Replacements and the I-75 #2 Canal Weir Replacement. Operating Expenses increased 6.1 percent (\$7.5 million) primarily due to the realignment of projects to the correct expense category and the updated cash flow needs for the BCB Gordon and Palm River Structure replacements, BCB Canal Improvements and the BCB I-75 #2 Structure replacement. Contracted Services increased 7.4 percent (\$1.0 million) and that is primarily due to the addition of the BCB HC1A Feasibility Study and Modeling initiative. Salaries and Benefits increased 6.3 percent (\$6.2 million), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance along with the reallocation of 3 additional FTE's to support the operations of Everglades Restoration projects.

#### **4.0 Regulation**

The program's Fiscal Year 2026-27 Preliminary Budget is \$26.9 million, which is a \$1.4 million, or a 5.3 percent increase from the Fiscal Year 2025-26 Adopted Budget of \$25.5 million. This increase is due primarily to a 10.1 percent (\$600,000) 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 3.9 percent (\$750,510), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

#### **5.0 Outreach**

The program's Fiscal Year 2026-27 Preliminary Budget is \$1.2 million, which is a \$103,819, or a 9.1 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 9.7 percent (\$103,819), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

#### **6.0 District Management and Administration**

The program's Fiscal Year 2026-27 Preliminary Budget is \$43.2 million, which is a \$706,609, or a 1.7 percent increase from the Fiscal Year 2025-26 Adopted Budget of \$42.5 million. The increase is the result of a 2.6 percent (\$390,199) increase in Operating Expenses due to an increase in Health Self Insurance based on claims history and actuarial projections. Salaries and Benefits increased 1.4 percent (\$316,410), reflecting budgeted set-aside funding equal to



### **III. BUDGET HIGHLIGHTS**

approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

## **IV. PROGRAM ALLOCATIONS**

### **A. Program and Activity Definitions, Descriptions and Budget**

This section provides the Fiscal Year 2026-27 Preliminary 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  
PRELIMINARY BUDGET - Fiscal Year 2026-27

#### ALL PROGRAMS

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual Audited)	Fiscal Year 2024-25 (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	\$ 40,093,277	\$ 40,894,774	\$ 44,969,525	\$ 60,433,217	\$ 62,174,551	\$ 1,741,334	2.9%
2.0 Land Acquisition, Restoration and Public Works	\$ 613,319,139	\$ 689,620,775	\$ 733,431,924	\$ 783,103,213	\$ 523,660,768	\$ (259,442,445)	-33.1%
3.0 Operation and Maintenance of Works and Lands	\$ 254,389,035	\$ 264,187,839	\$ 390,808,967	\$ 429,412,588	\$ 395,433,806	\$ (33,978,782)	-7.9%
4.0 Regulation	\$ 16,827,731	\$ 18,259,443	\$ 19,863,138	\$ 25,503,763	\$ 26,854,273	\$ 1,350,510	5.3%
5.0 Outreach	\$ 1,296,823	\$ 1,407,495	\$ 1,032,270	\$ 1,143,646	\$ 1,247,465	\$ 103,819	9.1%
6.0 District Management and Administration	\$ 34,095,077	\$ 36,520,665	\$ 34,671,631	\$ 42,502,550	\$ 43,209,159	\$ 706,609	1.7%
<b>TOTAL</b>	<b>\$ 960,021,082</b>	<b>\$ 1,050,890,991</b>	<b>\$ 1,224,777,455</b>	<b>\$ 1,342,098,977</b>	<b>\$ 1,052,580,022</b>	<b>\$ (289,518,955)</b>	<b>-21.6%</b>

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual Audited)	Fiscal Year 2024-25 (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 159,005,962	\$ 174,033,566	\$ 185,703,251	\$ 191,309,054	\$ 203,538,534	\$ 12,229,480	6.4%
Other Personal Services	\$ 137,710	\$ 201,325	\$ 187,405	\$ 263,128	\$ 263,128	\$ -	0.0%
Contracted Services	\$ 66,809,008	\$ 67,238,963	\$ 77,560,202	\$ 86,955,938	\$ 123,544,889	\$ 36,588,951	42.1%
Operating Expenses	\$ 129,674,828	\$ 127,805,288	\$ 157,797,581	\$ 207,352,181	\$ 182,340,430	\$ (25,011,751)	-12.1%
Operating Capital Outlay	\$ 59,991,733	\$ 61,188,483	\$ 95,082,005	\$ 74,357,002	\$ 13,715,102	\$ (60,641,900)	-81.6%
Fixed Capital Outlay	\$ 493,063,958	\$ 566,892,712	\$ 622,733,161	\$ 659,314,837	\$ 424,976,452	\$ (234,338,385)	-35.5%
Interagency Expenditures (Cooperative Funding)	\$ 19,513,208	\$ 22,150,873	\$ 54,784,852	\$ 33,321,690	\$ 14,998,715	\$ (18,322,975)	-55.0%
Debt	\$ 31,824,674	\$ 31,379,790	\$ 30,928,998	\$ 30,244,625	\$ 30,222,250	\$ (22,375)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 960,021,082</b>	<b>\$ 1,050,890,991</b>	<b>\$ 1,224,777,455</b>	<b>\$ 1,342,098,977</b>	<b>\$ 1,052,580,022</b>	<b>\$ (289,518,955)</b>	<b>-21.6%</b>

#### SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 202,831,980	\$ 657,809	\$ -	\$ -	\$ 48,745	\$ -	\$ 203,538,534
Other Personal Services	\$ 263,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,128
Contracted Services	\$ 28,399,421	\$ 552,331	\$ -	\$ 50,000	\$ 93,667,192	\$ 875,945	\$ 123,544,889
Operating Expenses	\$ 144,558,024	\$ 13,987,155	\$ -	\$ 23,630	\$ 11,080,153	\$ 12,691,468	\$ 182,340,430
Operating Capital Outlay	\$ 3,705,102	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000	\$ 13,715,102
Fixed Capital Outlay	\$ 76,975,090	\$ 1,362	\$ -	\$ -	\$ 348,000,000	\$ -	\$ 424,976,452
Interagency Expenditures (Cooperative Funding)	\$ 5,071,309	\$ 404,000	\$ -	\$ -	\$ 9,428,000	\$ 95,406	\$ 14,998,715
Debt	\$ 30,222,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,222,250
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
<b>TOTAL</b>	<b>\$ 492,026,304</b>	<b>\$ 74,583,179</b>	<b>\$ -</b>	<b>\$ 73,630</b>	<b>\$ 472,224,090</b>	<b>\$ 13,672,819</b>	<b>\$ 1,052,580,022</b>

#### 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	\$ 128,644,100	\$ 203,538,534	\$ -	\$ 203,538,534
Other Personal Services	3	\$ 263,128	\$ 263,128	\$ -	\$ 263,128
Contracted Services	-	\$ -	\$ 73,912,182	\$ 49,632,707	\$ 123,544,889
Operating Expenses			\$ 130,190,845	\$ 52,149,585	\$ 182,340,430
Operating Capital Outlay			\$ 13,715,102	\$ -	\$ 13,715,102
Fixed Capital Outlay			\$ 380,975,090	\$ 44,001,362	\$ 424,976,452
Interagency Expenditures (Cooperative Funding)			\$ 5,833,715	\$ 9,165,000	\$ 14,998,715
Debt			\$ 30,222,250	\$ -	\$ 30,222,250
Reserves - Emergency Response			\$ -	\$ 58,980,522	\$ 58,980,522
<b>TOTAL</b>			<b>\$ 838,650,846</b>	<b>\$ 213,929,176</b>	<b>\$ 1,052,580,022</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 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	3	-	0.00%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
<b>TOTAL WORKFORCE</b>	<b>1478</b>	<b>1514</b>	<b>1550</b>	<b>1526</b>	<b>1526</b>	<b>-</b>	<b>0.00%</b>

## IV. PROGRAM ALLOCATIONS

### South Florida Water Management District REDUCTIONS - NEW ISSUES SUMMARY PRELIMINARY 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
<b>Reductions</b>							
Salaries and Benefits	-	-	-	-	(11,949)	(226,045)	(237,994)
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	(1,096,000)	(2,078,778)	(427,851)	-	-	-	(3,602,629)
Operating Expenses	(401,071)	(34,016,951)	(4,321,606)	-	-	(34,419)	(38,774,047)
Operating Capital Outlay	-	(58,363,360)	(12,114,731)	-	-	-	(70,478,091)
Fixed Capital Outlay	-	(244,463,291)	(58,391,010)	-	-	-	(302,854,301)
Interagency Expenditures (Cooperative Funding)	(30,000)	(18,617,400)	(6,048)	-	-	-	(18,655,448)
Debt	-	(22,375)	-	-	-	-	(22,375)
Reserves	-	-	-	-	-	-	-
	<b>(1,527,071)</b>	<b>(357,562,155)</b>	<b>(75,263,246)</b>	<b>-</b>	<b>(11,949)</b>	<b>(260,464)</b>	<b>(434,624,885)</b>
<b>New Issues</b>							
Salaries and Benefits	2,362,883	2,506,044	6,187,814	750,510	115,768	542,455	12,467,474
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	38,727,364	1,464,216	-	-	-	40,191,580
Operating Expenses	905,522	57,990	11,774,166	600,000	-	424,618	13,762,296
Operating Capital Outlay	-	9,737,191	99,000	-	-	-	9,836,191
Fixed Capital Outlay	-	46,756,648	21,759,268	-	-	-	68,515,916
Interagency Expenditures (Cooperative Funding)	-	332,473	-	-	-	-	332,473
Debt	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-
	<b>3,268,405</b>	<b>98,119,710</b>	<b>41,284,464</b>	<b>1,350,510</b>	<b>115,768</b>	<b>967,073</b>	<b>145,105,930</b>
<b>NET CHANGE</b>							
Salaries and Benefits	2,362,883	2,506,044	6,187,814	750,510	103,819	316,410	12,229,480
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	(1,096,000)	36,648,586	1,036,365	-	-	-	36,588,951
Operating Expenses	504,451	(33,958,961)	7,452,560	600,000	-	390,199	(25,011,751)
Operating Capital Outlay	-	(48,626,169)	(12,015,731)	-	-	-	(60,641,900)
Fixed Capital Outlay	-	(197,706,643)	(36,631,742)	-	-	-	(234,338,385)
Interagency Expenditures (Cooperative Funding)	(30,000)	(18,284,927)	(6,048)	-	-	-	(18,322,975)
Debt	-	(22,375)	-	-	-	-	(22,375)
Reserves	-	-	-	-	-	-	-
	<b>1,741,334</b>	<b>(259,442,445)</b>	<b>(33,978,782)</b>	<b>1,350,510</b>	<b>103,819</b>	<b>706,609</b>	<b>(289,518,955)</b>

## 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 24,804,574	\$ 26,962,206	\$ 29,068,487	\$ 28,544,374	\$ 30,907,257	\$ 2,362,883	8.3%
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	\$ 10,896,459	\$ (1,096,000)	-9.1%
Operating Expenses	\$ 4,607,098	\$ 6,331,989	\$ 4,690,824	\$ 16,809,336	\$ 17,313,787	\$ 504,451	3.0%
Operating Capital Outlay	\$ 571,273	\$ 880,799	\$ 905,055	\$ 178,500	\$ 178,500	\$ -	0.0%
Fixed Capital Outlay	\$ 52,975	\$ 257,223	\$ 121,881	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 7,736,842	\$ 3,898,319	\$ 6,215,288	\$ 2,732,886	\$ 2,702,886	\$ (30,000)	-1.1%
Debt	\$ 10,740	\$ 21,552	\$ 21,768	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 40,093,277</b>	<b>\$ 40,894,774</b>	<b>\$ 44,969,525</b>	<b>\$ 60,433,217</b>	<b>\$ 62,174,551</b>	<b>\$ 1,741,334</b>	<b>2.9%</b>

#### SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 30,907,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,907,257
Other Personal Services	\$ 175,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,662
Contracted Services	\$ 3,814,752	\$ 350,000	\$ -	\$ 50,000	\$ 6,681,707	\$ -	\$ 10,896,459
Operating Expenses	\$ 16,594,217	\$ 603,933	\$ -	\$ -	\$ 115,637	\$ -	\$ 17,313,787
Operating Capital Outlay	\$ 178,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,500
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,474,886	\$ -	\$ -	\$ -	\$ 228,000	\$ -	\$ 2,702,886
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 54,145,274</b>	<b>\$ 953,933</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 7,025,344</b>	<b>\$ -</b>	<b>\$ 62,174,551</b>

#### 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	230	\$ 20,404,001	\$ 30,907,257	\$ -	\$ 30,907,257
Other Personal Services	1	\$ 175,662	\$ 175,662	\$ -	\$ 175,662
Contracted Services	-	\$ -	\$ 3,640,772	\$ 7,255,687	\$ 10,896,459
Operating Expenses			\$ 5,029,853	\$ 12,283,934	\$ 17,313,787
Operating Capital Outlay			\$ 178,500	\$ -	\$ 178,500
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 2,537,886	\$ 165,000	\$ 2,702,886
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 42,469,930</b>	<b>\$ 19,704,621</b>	<b>\$ 62,174,551</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	223	222	231	229	230	1	0.44%
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	-	-
<b>TOTAL WORKFORCE</b>	<b>224</b>	<b>223</b>	<b>232</b>	<b>230</b>	<b>231</b>	<b>1</b>	<b>0.43%</b>

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 1.0 Water Resources Planning and Monitoring  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)		229	60,433,217		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				-	
Other Personal Services				-	
Contracted Services				(1,096,000)	
1	Decrease in Everglades Construction Project - Analysis & Interpretation	(61,000)			Decrease in lab analysis scope has been temporarily adjusted based on funding availability.
2	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology	(35,000)			Decrease in ground water monitoring support
3	Decrease in Big Cypress Basin	(1,000,000)			The decrease in Corkscrew Watershed Initiatives is due to its projected completion in FY2025-26.
Operating Expenses				(401,071)	
4	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology	(40,000)			Decrease in field supplies.
5	Decrease in Everglades Research & Evaluation - Scientific Project Support	(344,384)			Decrease in one-time funding for Everglades monitoring.
6	Decrease in Everglades Program Support	(16,687)			Decrease in Self Insurance charges.
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				(30,000)	
7	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology	(30,000)			Decrease in direct flow monitoring.
Debt				-	
Reserves - Emergency Response				-	
<b>TOTAL REDUCTIONS</b>				-	(1,527,071)

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 1.0 Water Resources Planning and Monitoring  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			1	2,362,883	
1	Increase Total Salary and Wages	672,208			The increase in Salary and Wages is reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases and due to the increase in staff assigned to this program.
2	Increase in Total Fringe Benefits	1,690,675			The increase in Fringe Benefits is due to projected increases in FRS rates, employer share of FICA taxes, and medical insurance.
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				905,522	
3	Increase in Water Supply Program Support	900,000			The increase is due to the increase in medical claims and administrator fees.
4	Increase in Regional Water Quality Monitoring - Water Quality Monitoring-Mission Driven	5,045			The increase is due to new works monitoring requirements that have come online.
5	Increase in Regional Water Quality Monitoring - Analytical Services External	477			The increase in lab parts and supplies is due to new works coming online.
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves - Emergency Response				-	
TOTAL NEW ISSUES			1	3,268,405	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Preliminary Budget for FY 2026-27			230	\$ 62,174,551	



## IV. PROGRAM ALLOCATIONS

### Changes and Trends

Expenditure fluctuations in Salaries and Benefits from Fiscal Year 2022–23 through Fiscal Year 2024–25, as well as the approved increases in Fiscal Year 2025–26, primarily reflect the cumulative impact of prior cost-of-living adjustments that were initially budgeted as high-level program estimates. These changes also incorporate increases in the District's contribution to the Florida Retirement System (FRS) and the employer's share of FICA taxes.

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 archived and/or current 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. Budget increase in this category for Fiscal Year 2025-26 is due to Caloosahatchee Watershed Water Quality Grants.

Expenditure increases 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 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 the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses, as well as increases in laboratory maintenance and laboratory and chemical supplies.

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

Expenditure fluctuation in Fixed Capital Outlay Fiscal Year 2022-23 and Fiscal Year 2024-25 are due the completion of CFWI 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 fluctuation in Interagency Expenditures Fiscal Year 2022-23 and Fiscal Year 2024-25 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 due to Lake Okeechobee Study. Budget decreases in this expense category for Fiscal Year 2025-26 reflect removal of the Lake Okeechobee Study, Big Cypress Basin USGS and reduction in hydrogeological data monitoring.

## IV. PROGRAM ALLOCATIONS

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$62.2 million, a 2.9 percent (\$1.7 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$60.4 million. The decrease in Contracted Services of 9.1 percent (\$1.1 million) is primarily due to the decrease in Big Cypress Basin for the Corkscrew Watershed Initiative (\$1.0 million) as it will be completed in Fiscal Year 2025-26. The increase in Operating Expenses of 3.0 percent (\$504,451) 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 of 1.1 percent (\$30,000) is due to the direct flow monitoring in ecosystem response to hydrology being temporarily adjusted based on funding availability. Salaries and Benefits increased 8.3 percent (\$2.4 million), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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) (230 FTEs)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Contracted Services.

Major Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Salaries and Benefits (Revenue Source: District Ad Valorem)	Contracted Services (Revenue Source: District Ad Valorem)	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total <sup>1</sup>	Estimated Future Need <sup>2</sup>
Central Florida Water Initiative (CFWI)	\$ 611,979	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 661,979	On-Going
Regional Water Supply Plan 2030 Update	\$ 611,979	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 661,979	

<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits

<sup>2</sup> Future Need does not include future salaries and benefits, it is the estimated contractual costs

#### IV. PROGRAM ALLOCATIONS

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

- Other Personal Services (\$175,662) (1 OPS)
- Contracted Services:
  - Caloosahatchee River & Estuary Water Quality grants (\$3.4 million)
  - S-333 Monitoring Grant (\$2.2 million)
  - Everglades Research & Evaluation (\$778,597)
  - Modeling Enhancement and Maintenance (\$740,000)
  - Lake Okeechobee Upstream Monitoring (\$597,348)
  - Hydrogeologic Data Gathering and Sub Regional Water Supply (\$524,937)
  - Modeling Process Improvement (\$405,609)
  - Corkscrew Watershed Initiative (\$400,000)
  - C&SF Monitoring Assessment (\$380,605)
  - Lake Okeechobee In-Lake Assessment (\$344,669)
  - St. Lucie River Upstream Monitoring (\$280,231)
  - Modeling & Scientific IT Support (\$251,458)
  - Caloosahatchee River & Estuary Monitoring (\$144,469)
- 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 (\$2.0 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 (\$1.3 million)
  - Everglades Research & Evaluation (\$485,006)
  - Everglades Construction Project Monitoring (\$158,511)
  - Hydrologic Data Gathering (\$114,345)
  - Florida Bay and Florida Keys Applied Research (\$106,436)
- Interagency Expenditures:
  - C&SF Project Monitoring and Assessment (\$719,293), which includes USGS Ground Water and Surface Water Core Network Monitoring.
  - Florida Bay and Florida Keys Applied Research & Model Development (\$539,047)
  - Hydrogeologic Data Gathering (\$492,677)
  - Regional Water Quality Monitoring (\$444,526)
  - Lake Okeechobee In-Lake Assessment (\$165,000)
  - Everglades Research and Evaluation (\$90,000)

## 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 3,205,428	\$ 3,645,857	\$ 3,342,550	\$ 4,113,612	\$ 4,370,938	\$ 257,326	6.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 202,364	\$ 291,751	\$ 950,452	\$ 5,004,100	\$ 4,004,100	\$ (1,000,000)	-20.0%
Operating Expenses	\$ 161,512	\$ 67,735	\$ 25,649	\$ 10,610,281	\$ 11,510,281	\$ 900,000	8.5%
Operating Capital Outlay	\$ 27,966	\$ -	\$ 74,066	\$ -	\$ -	\$ -	-
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	\$ 5,235,801	\$ 19,871,267	\$ 20,028,593	\$ 157,326	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 16,715,593	\$ -	\$ -	\$ -	\$ 3,313,000	\$ -	\$ 20,028,593

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,370,938	\$ -	\$ 4,370,938
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 754,100	\$ 3,250,000	\$ 4,004,100
Operating Expenses	\$ 21,917	\$ 11,488,364	\$ 11,510,281
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 143,274	\$ -	\$ 143,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,290,229	\$ 14,738,364	\$ 20,028,593

### Changes and Trends

Expenditure 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 increases, 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 for CFWI and ground water model peer reviews in support of subregional water supply planning. The budget increase in Fiscal Year 2025-26 is due to Caloosahatchee River Water Quality Grants and Corkscrew Watershed Initiatives.

Expenditure fluctuations 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 the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses.

The removal of Operating Capital Outlay and Fixed Capital Outlay in Fiscal Year 2023-24 is due to the completion of CFWI Exploratory Coring and Monitoring Wells Construction and instrumentation, as well as one-time equipment purchases spanning the first two fiscal years

## IV. PROGRAM ALLOCATIONS

for water quality 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 CRE MFL Project.

Expenditure fluctuations in Interagency Expenditures 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 in USGS and water quality projects for Big Cypress Basin.

### **Budget Variances**

The Fiscal Year 2026-27 Preliminary Budget is \$20.0 million, a 0.8 percent (\$157,326) increase from the Fiscal Year 2025-26 Adopted Budget of \$19.9 million. The increase in Operating Expenses of 8.5 percent (\$900,000) is due to increase in medical claims and administrative fees. The decrease in Contracted Services of 20 percent (\$1.0 million) is due to the reduction of Corkscrew Watershed Initiatives. Salaries and Benefits increased 6.3 percent (\$257,326), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$4.4 million)
- Contracted Services:
  - Caloosahatchee River & Estuary Water Quality Grants (\$3.3 million)
  - Corkscrew Watershed Initiative (\$400,000)
  - 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:
  - 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 2,483,202	\$ 2,827,825	\$ 2,610,133	\$ 2,855,809	\$ 3,147,045	\$ 291,236	10.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 170,381	\$ 39,531	\$ 76,451	\$ 139,000	\$ 139,000	\$ -	0.0%
Operating Expenses	\$ 410	\$ 2,880	\$ 2,325	\$ 10,589,301	\$ 11,489,301	\$ 900,000	8.5%
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	\$ 2,738,875	\$ 13,584,110	\$ 14,775,346	\$ 1,191,236	8.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 14,775,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,775,346

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,147,045	\$ -	\$ 3,147,045
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 139,000	\$ -	\$ 139,000
Operating Expenses	\$ 937	\$ 11,488,364	\$ 11,489,301
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,286,982	\$ 11,488,364	\$ 14,775,346

## **IV. PROGRAM ALLOCATIONS**

### **Changes and Trends**

The continued implementation of the CFWI monitoring well project has resulted in fluctuations within the Fixed Capital Outlay, Interagency Expenditures, 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 decreases 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 water supply plans. The increase in budget for Fiscal Year 2025-26 is for services in support of CFWI and ground water model peer reviews in support 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 the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses.

The removal of Operating Capital Outlay since Fiscal Year 2023-24 and Fixed Capital Outlay since Fiscal Year 2023-24 is due to the completion of CFWI Exploratory Coring and Monitoring Wells Construction and instrumentation. The increase in Fiscal Year 2024-25 for Operating Capital Outlay is for computer hardware in support of water supply efforts.

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 activity. The increase in Fiscal Year 2025-26 reflect the net impact of the actual distribution of cost-of-living increases 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 Preliminary Budget is \$14.8 million, an 8.8 percent (\$1.2 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$13.6 million. Salaries and Benefits increased 10.2 percent (\$291,236), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance. Operating Expenses increased by 8.5 percent (\$900,000) due to increases in health insurance claims and administrative fees.



## IV. PROGRAM ALLOCATIONS

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

- Salaries and Benefits (\$3.1 million)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Contracted Services.

Major Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Salaries and Benefits (Revenue Source: District Ad Valorem)	Contracted Services (Revenue Source: District Ad Valorem)	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total <sup>1</sup>	Estimated Future Need <sup>2</sup>
Central Florida Water Initiative (CFWI)	\$ 611,979	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 661,979	On-Going
Regional Water Supply Plan 2030 Update	\$ 611,979	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 661,979	
<b>Total</b>	<b>\$ 611,979</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 661,979</b>	

<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits

<sup>2</sup> Future Need does not include future salaries and benefits, it is the estimated contractual costs

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

- Contracted Services:
  - Ground water model peer review (\$89,000)
- 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 36,595	\$ 8,060	\$ 12,118	\$ 15,856	\$ -	\$ (15,856)	-100.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 36,595</b>	<b>\$ 8,060</b>	<b>\$ 12,118</b>	<b>\$ 15,856</b>	<b>\$ -</b>	<b>\$ (15,856)</b>	<b>-100.0%</b>

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Changes and Trends

Expenditure fluctuations in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to the establishment of water reservations, the last of which was in 2021. Expenditures reflect the actual staff time recorded for the annual South Florida Environmental Report on Basin Management Assessment Plan and MFL compliance monitoring. In Fiscal Year 2024-25 compliance monitoring and re-evaluation was planned in sub-activities 1.1.3 and 1.2.

#### **IV. PROGRAM ALLOCATIONS**

##### **Budget Variances**

The Fiscal Year 2026-27 Preliminary Budget is \$0, which is a decrease from the Fiscal Year 2025-26 Adopted Budget of \$15,856.

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

No funding is budgeted for the activity in the Fiscal Year 2026-27 Preliminary Budget.

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 685,631	\$ 809,972	\$ 720,299	\$ 1,241,947	\$ 1,223,893	\$ (18,054)	-1.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 31,983	\$ 252,220	\$ 874,001	\$ 4,865,100	\$ 3,865,100	\$ (1,000,000)	-20.6%
Operating Expenses	\$ 161,102	\$ 64,855	\$ 23,324	\$ 20,980	\$ 20,980	\$ -	0.0%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 6,153,284</b>	<b>\$ 2,034,645</b>	<b>\$ 2,484,808</b>	<b>\$ 6,271,301</b>	<b>\$ 5,253,247</b>	<b>\$ (1,018,054)</b>	<b>-16.2%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 1,940,247	\$ -	\$ -	\$ -	\$ 3,313,000	\$ -	\$ 5,253,247

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,223,893	\$ -	\$ 1,223,893
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 615,100	\$ 3,250,000	\$ 3,865,100
Operating Expenses	\$ 20,980	\$ -	\$ 20,980
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 143,274	\$ -	\$ 143,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,003,247</b>	<b>\$ 3,250,000</b>	<b>\$ 5,253,247</b>

### 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 fluctuations in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the completion of projects in Fiscal Year 2023-24, and cost-of-living increases in Fiscal Year 2024-25. Budget increases in Fiscal Year 2025-26 reflect the budget distribution 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.

#### IV. PROGRAM ALLOCATIONS

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 2023-25. The Budget increase in Fiscal Year 2025-26 reflects one-time grants for the Caloosahatchee Watershed.

Expenditure fluctuations 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 decreased in Operating Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25, and subsequent removal in future years, reflects one-time equipment purchases spanning the two fiscal years for water quality data collection and monitoring in support of Caloosahatchee MFLs.

Expenditure fluctuations in Interagency Expenditures 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 Preliminary Budget is \$5.3 million, a 16.2 percent (\$1.0 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$6.3 million. The decrease in Contracted Services of 20.6 percent (\$1.0 million) is due to reduction of Big Cypress Basin Corkscrew Water initiatives.

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

- Salaries and Benefits (\$1.2 million)
- Contracted Services:
  - Caloosahatchee River & Estuary Water Quality Grants (\$3.3 million)
  - Corkscrew Watershed Initiative (\$400,000)
  - Caloosahatchee Minimum Flows and Levels monitoring (\$185,000)
- Interagency Expenditures:
  - 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](http://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, several of which are completed and operational, are being designed and constructed at a total cost of approximately \$880 million. Pursuant to the DEP Consent Orders, the District is also implementing a Science Plan for the Everglades STAs to investigate the critical factors that collectively influence phosphorus removal and better understand the ability to meet the phosphorus removal goals and the sustainability of STA performance at low phosphorus concentrations.

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 has been subsequently updated in 2007, 2011, and 2014. The Phase II Technical Plan for the Lake Okeechobee Watershed Construction Project was completed in 2008. The Caloosahatchee and St. Lucie River Watershed Protection Plans were developed in 2009 and updated in 2012 and 2015. 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. Several measures are also included in the plans to improve water levels within Lake Okeechobee, and the quantity and timing of discharges from

#### IV. PROGRAM ALLOCATIONS

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 19,653,335	\$ 21,194,092	\$ 23,355,718	\$ 22,034,774	\$ 24,313,723	\$ 2,278,949	10.3%
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	\$ 6,640,901	\$ (96,000)	-1.4%
Operating Expenses	\$ 3,554,566	\$ 5,243,039	\$ 3,370,523	\$ 4,555,493	\$ 4,159,944	\$ (395,549)	-8.7%
Operating Capital Outlay	\$ 512,498	\$ 880,799	\$ 830,969	\$ 178,500	\$ 178,500	\$ -	0.0%
Fixed Capital Outlay	\$ 43,519	\$ 257,223	\$ 121,881	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 2,490,240	\$ 2,990,720	\$ 5,372,224	\$ 2,589,612	\$ 2,559,612	\$ (30,000)	-1.2%
Debt	\$ 10,740	\$ 21,552	\$ 21,768	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 28,179,862</b>	<b>\$ 32,726,877</b>	<b>\$ 35,933,978</b>	<b>\$ 36,270,942</b>	<b>\$ 38,028,342</b>	<b>\$ 1,757,400</b>	<b>4.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 33,312,065	\$ 953,933	\$ -	\$ 50,000	\$ 3,712,344	\$ -	\$ 38,028,342

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 24,313,723	\$ -	\$ 24,313,723
Other Personal Services	\$ 175,662	\$ -	\$ 175,662
Contracted Services	\$ 2,635,214	\$ 4,005,687	\$ 6,640,901
Operating Expenses	\$ 3,364,374	\$ 795,570	\$ 4,159,944
Operating Capital Outlay	\$ 178,500	\$ -	\$ 178,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,394,612	\$ 165,000	\$ 2,559,612
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 33,062,085</b>	<b>\$ 4,966,257</b>	<b>\$ 38,028,342</b>

### 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 archived and/or current 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 decreases in this category for Fiscal Year 2024-25 are due to decreases in laboratory maintenance contracts as well as laboratory and chemical supplies.

Expenditure increases in Operating Capital Outlay in Fiscal Year 2023-24 are due to one-time purchase 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.

## IV. PROGRAM ALLOCATIONS

Expenditure fluctuations in Interagency Expenditures 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 one-time grant for 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 removal of the grant.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$38.0 million, a 4.8 percent (\$1.8 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$36.3 million. Salaries and Benefits increased 10.3 percent (\$2.3 million), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance. The decrease in Interagency Expenditures of 1.2 percent (\$30,000) is primarily due to reduction of direct flow monitoring in ecosystem response to hydrology. The decrease in Operating Expenses of 8.7 percent (\$395,549) is mainly due to a reduction in one-time funding for Everglades monitoring and field supplies. The decrease in Contracted Services of 1.4 percent (\$96,000) is due to decreases in staff augmentation for lab and sample collection, scientific support netted against decreases in ground water monitoring and lab analysis support.

### Major Budget Items for this activity include the following:

- Salaries and Benefits (\$24.3 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)
  - Everglades Research & Evaluation, Multi-Disciplinary Research (\$778,597)
  - Model Maintenance and Enhancement (\$740,000)
  - Lake Okeechobee Upstream Monitoring (\$597,348)
  - Hydrogeologic Data Gathering (\$435,937)
  - Centralized Monitoring (\$405,609)
  - C&SF Monitoring and Assessment (\$380,605)
  - Lake Okeechobee In-Lake Assessment (\$344,669)
  - St. Lucie River Upstream Monitoring (\$280,231)
  - Caloosahatchee Upstream Monitoring (\$144,469)
  - Assessment and Reporting (\$138,739)
- Operating Expenses:
  - Everglades Program Support (\$2.0 million), which includes:

#### IV. PROGRAM ALLOCATIONS

- Property Appraiser and Tax Collector fees (\$1 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.
- Self-Insurance Charges (\$496,793)
- Equipment maintenance (\$245,524)
- Regional Water Quality Monitoring (\$1.3 million)
- Lake Okeechobee In-Lake Assessment, WQ Assessment and Reporting, and Upstream Monitoring (\$196,359)
- Everglades Construction Project - Operations Monitoring (\$158,511)
- Everglades Research & Evaluation - (\$140,622)
- Hydrogeologic Data Gathering (\$114,345)
- Florida Bay & Florida Keys Applied Research (\$106,436)
- Operating Capital Outlay:
  - Regional Water Quality Monitoring Equipment (\$90,500)
  - Everglades Lab Equipment Replacement (\$88,000)
  - Assessment and Reporting Field Equipment (\$8,000)
- Interagency Expenditures:
  - Hydrogeologic Data Gathering (\$492,677)
  - C&SF Monitoring and Assessment (\$719,293)
  - Florida Bay and Florida Keys Applied Research and Model Development (\$539,047)
  - Regional Water Quality Monitoring (\$444,526)
  - Lake Okeechobee In-Lake Assessment (\$165,000)
  - Everglades Research & Evaluation (\$90,000)

Items funded with Fund Balance include Tax Collector/Property Appraiser Fees (\$603,933), Active Marsh Improvement Project for mitigation (\$350,000).

## 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  
PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 187,687	\$ 142,167	\$ 125,701	\$ 187,769	\$ 228,647	\$ 40,878	21.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 187,687</b>	<b>\$ 142,167</b>	<b>\$ 125,701</b>	<b>\$ 187,769</b>	<b>\$ 228,647</b>	<b>\$ 40,878</b>	<b>21.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 228,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,647

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 228,647	\$ -	\$ 228,647
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 228,647</b>	<b>\$ -</b>	<b>\$ 228,647</b>

### Changes and Trends

Over the last five years, funding in this activity has remained relatively stable. This activity represents a continued level of service consistent with Fiscal Year 2025-26. The decreases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to allocation of personnel to projects. Budget increases in Fiscal Year 2025-26 reflect the net impact of the implementation of cost-of-living increases, which were budgeted as high-level estimates across the programs, as well increases in the District's contribution to FRS and employer's share of FICA taxes.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$228,647, a 21.8 percent (\$40,878) increase from the Fiscal Year 2025-26 Adopted Budget of \$187,769. Salaries and Benefits increased 21.8 percent (\$40,878), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$228,647)

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>SOURCE OF FUNDS</b>	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		\$ -	\$ -	\$ -
<b>TOTAL</b>		\$ -	\$ -	\$ -

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,758,123	\$ 1,980,090	\$ 2,244,518	\$ 2,208,219	\$ 1,993,949	\$ (214,270)	-9.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 192,448	\$ 111,483	\$ 134,875	\$ 251,458	\$ 251,458	\$ -	0.0%
Operating Expenses	\$ 891,020	\$ 1,021,214	\$ 1,294,652	\$ 1,643,562	\$ 1,643,562	\$ -	0.0%
Operating Capital Outlay	\$ 30,810	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 2,872,401</b>	<b>\$ 3,112,788</b>	<b>\$ 3,674,045</b>	<b>\$ 4,103,239</b>	<b>\$ 3,888,969</b>	<b>\$ (214,270)</b>	<b>-5.2%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 3,888,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,888,969

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,993,949	\$ -	\$ 1,993,949
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,888,969</b>	<b>\$ -</b>	<b>\$ 3,888,969</b>

### 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 potential 2 percent cost-of-living adjustment, 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 Preliminary Budget is \$3.9 million, a 5.2 percent (\$214,270) decrease from the Fiscal Year 2025-26 Adopted Budget of \$4.1 million. The 9.7 percent (\$214,270) decrease in Salaries and Benefits is due to a decrease in staff allocated to this sub-activity.

### Major Budget Items for this activity include the following:

- Salaries and Benefits (\$2.0 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 18,594,168	\$ 19,647,862	\$ 19,400,600	\$ 22,900,253	\$ 25,408,297	\$ 2,508,044	11.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 46,466,039	\$ 49,619,790	\$ 45,872,055	\$ 56,509,769	\$ 93,158,355	\$ 36,648,586	64.9%
Operating Expenses	\$ 8,719,105	\$ 9,935,538	\$ 20,804,648	\$ 48,081,733	\$ 14,122,772	\$ (33,958,961)	-70.6%
Operating Capital Outlay	\$ 42,272,972	\$ 37,326,480	\$ 45,537,586	\$ 58,826,189	\$ 10,200,000	\$ (48,626,189)	-82.7%
Fixed Capital Outlay	\$ 454,856,299	\$ 525,953,021	\$ 525,309,561	\$ 536,908,005	\$ 339,201,362	\$ (197,706,643)	-36.8%
Interagency Expenditures (Cooperative Funding)	\$ 11,160,807	\$ 16,872,959	\$ 46,188,728	\$ 29,632,659	\$ 11,347,732	\$ (18,284,927)	-61.7%
Debt	\$ 31,249,748	\$ 30,265,125	\$ 30,318,766	\$ 30,244,625	\$ 30,222,250	\$ (22,375)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 613,319,139</b>	<b>\$ 689,620,775</b>	<b>\$ 733,431,924</b>	<b>\$ 783,103,213</b>	<b>\$ 523,660,768</b>	<b>\$ (259,442,445)</b>	<b>-33.1%</b>

#### SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 25,408,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,408,297
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,598,513	\$ -	\$ -	\$ -	\$ 86,876,213	\$ 683,629	\$ 93,158,355
Operating Expenses	\$ 14,055,620	\$ 10,888	\$ -	\$ -	\$ 19,788	\$ 36,476	\$ 14,122,772
Operating Capital Outlay	\$ 190,000	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000	\$ 10,200,000
Fixed Capital Outlay	\$ 35,200,000	\$ 1,362	\$ -	\$ -	\$ 304,000,000	\$ -	\$ 339,201,362
Interagency Expenditures (Cooperative Funding)	\$ 2,052,326	\$ -	\$ -	\$ -	\$ 9,200,000	\$ 95,406	\$ 11,347,732
Debt	\$ 30,222,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,222,250
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 112,727,006</b>	<b>\$ 12,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 410,096,001</b>	<b>\$ 825,511</b>	<b>\$ 523,660,768</b>

#### 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	170	\$ 17,058,059	\$ 25,408,297	\$ -	\$ 25,408,297
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 51,008,355	\$ 42,150,000	\$ 93,158,355
Operating Expenses			\$ 9,592,096	\$ 4,530,676	\$ 14,122,772
Operating Capital Outlay			\$ 10,200,000	\$ -	\$ 10,200,000
Fixed Capital Outlay			\$ 339,200,000	\$ 1,362	\$ 339,201,362
Interagency Expenditures (Cooperative Funding)			\$ 2,347,732	\$ 9,000,000	\$ 11,347,732
Debt			\$ 30,222,250	\$ -	\$ 30,222,250
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 467,978,730</b>	<b>\$ 55,682,038</b>	<b>\$ 523,660,768</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	166	171	183	172	170	(2)	-1.16%
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	-	-
<b>TOTAL WORKFORCE</b>	<b>166</b>	<b>171</b>	<b>183</b>	<b>172</b>	<b>170</b>	<b>(2)</b>	<b>-1.16%</b>

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 2.0 Land Acquisition, Restoration and Public Works  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

FY 2024-25 Budget (Adopted)					172	783,103,213	
Reductions							
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative		
	Salaries and Benefits		(2)	-			
	Other Personal Services			-			
	Contracted Services		-	(2,078,778)			
1	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(266,250)			The decrease is due to fluctuating monitoring requirements for the Kissimmee River Post-Restoration Evaluation Program.		
2	Decrease in Adaptive Assessment & Monitoring	(75,000)			The decrease is due to the temporary reduction in new works funding for Southern Everglades Monitoring scope based on funding availability.		
3	Decrease in C-43 Basin Storage Reservoir	(996,516)			The decrease is due to the temporary reduction in operational testing and monitoring phase (OTMP) for the project based on funding availability.		
4	Decrease in Indian River Lagoon - South	(122,653)			The decrease is due to new works as the C-23/C-24 STA transitions from construction to OTMP.		
5	Decrease in Biscayne Bay Coastal Wetlands	(162,378)			The decrease is due to new works as Cutler Wetlands transitions from construction to OTMP.		
6	Decrease in Picayune Strand Restoration	(350,284)			The decrease is due to new works as the Southwest Protection Feature transitions from construction to OTMP.		
7	Decrease in Central Everglades Study	(105,697)			The decrease is due to new works as the EAA A-2 STA transitions from OTMP to operations.		
	Operating Expenses		-	(34,016,951)			
8	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(9,288)			The decrease is due to a reduction in District travel.		
9	Decrease in Biscayne Bay Coastal Wetlands	(684,488)			The decrease is in new works as the BBCW L-31E project transition from OTMP to operations.		
10	Decrease in C-43 Basin Storage Reservoir	(1,550,000)			The decrease is due to the temporary reduction in operational testing and monitoring phase (OTMP) for the project based on funding availability.		
11	Decrease in Picayune Strand Restoration	(74,386)			The decrease is due to the reduction in one time funding for the project.		
12	Decrease in Central Everglades Planning Project	(563,452)			The decrease is due to new works as the EAA A-2 STA transitions from OTMP to operations.		
13	Decrease in Non-CERP Projects	(30,000,000)			The decrease is due to a one-time state grant for the S-333/S-333N Maintenance Dredging and Low-Sills Weirs project.		
14	Decrease in Indian River Lagoon - South	(1,048,671)			The decrease is due to new works as the C-23/C-24 STA transitions from construction to OTMP.		
15	Decrease in Loxahatchee River Watershed Restoration Project (LRWRP)	(86,666)			The decrease is due to a temporary reduction in new works funding for land management based on funding availability.		
	Operating Capital Outlay		-	(58,363,360)			
16	Decrease in Brady Ranch	(6,500,000)			The decrease is due to a timing adjustment in the project schedule, reduced cash flow requirements, and the allocation of one-time NEEPP state appropriations for the Brady Ranch FEB.		

## IV. PROGRAM ALLOCATIONS

		Reductions			Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
17	Decrease in Caloosahatchee River & Estuary Projects	(2,752,900)			The decrease is due to reduced one-time state appropriated funding for NEEPP Planning.
18	Decrease in Indian River Lagoon - South	(564,171)			The decrease is due to a one-time refund and rebudget of prior year state appropriation in Fiscal Year 2025-26 and a reduction in new works land management.
19	Decrease in WERP (L-28 Culverts Region 4)	(25,756,289)			The decrease is due to reduced cashflow requirements in this expense category as the project features transition from design to construction.
20	Decrease in Loxahatchee River Watershed Restoration Project	(19,290,000)			The decrease is due to a timing adjustment in the project schedule, reduced cash flow requirements, and the allocation of one-time CERP appropriations for Flow-Ways 1, 2, and 3 design.
21	Decrease in Biscayne Bay Coastal Wetlands	(3,500,000)			The decrease is due to one-time allocation of CERP state appropriations for the Biscayne Bay Southeastern Everglades Ecosystem Restoration (BBSEER).
Fixed Capital Outlay			-	(244,463,291)	
22	Decrease in Grassy Island FEB	(5,708,700)			The decrease is due to a timing adjustment in the project schedule, reduced cash flow requirements, and the allocation of one-time NEEPP state appropriations for Grassy Island FEB.
23	Decrease in Lake Okeechobee Watershed	(610,740)			The decrease is due to a one-time refund and rebudget of prior year state appropriations in Fiscal Year 2025-26.
24	Decrease in C-43 Basin Storage Reservoir	(23,128,826)			The decrease is due to reduced cashflow requirements for construction as the project transitions to OTMP.
25	Decrease in Indian River Lagoon - South	(97,936,677)			The decrease is due to reduced cashflow requirements and allocation of one-time CERP state appropriations for the C-23/C-24 Storage Components and the C-25 Reservoir.
26	Decrease in Biscayne Bay Coastal Wetlands	(2,900,384)			The decrease is due to reduced cashflow requirements for construction as the project transitions to OTMP.
27	Decrease in CERP Foundation C-111 - S-332B Pump Station Replacement	(54,346,161)			The decrease is due to a timing adjustment in the project schedule, reduced cash flow requirements for the S-332B Pump Station Replacement Project construction.
28	Decrease in Caloosahatchee River Estuary Project	(20,943,146)			The decrease is due to a timing adjustment in the project schedule, reduced cash flow requirements, and the allocation of one-time NEEPP state appropriations for BOMA FEB.
29	Decrease in Central Everglades Study	(38,888,657)			The budget reflects recurring appropriations only at this time, with no one-time funding assumed.
Interagency Expenditures (Cooperative Funding)			-	(18,617,400)	
30	Decrease in Alternative Water Supply - District-wide	(5,000,000)			The decrease is due to the projected reduction allocation of state appropriations for alternative water supply to the SFWMD.
31	Decrease in Caloosahatchee River & Estuary Projects	(13,500,000)			The decrease is due to one-time state grant for Frank Mann Preserve.
32	Decrease in Biscayne Bay Coastal Wetlands	(117,400)			The decrease is due to new works for L-31E, as the project transitions from OTMP to operations.
Debt			-	(22,375)	
33	Decrease in CERP Program Management & Support	(10,001)			The decrease is due to a reduction in the Certificates of Participation payment schedule as debt decreases.
34	Decrease in LTP Acceler8 - Program Support	(12,374)			The decrease is due to a reduction in the Certificates of Participation payment schedule as debt decreases.
Reserves - Emergency Response			-	-	
<b>TOTAL REDUCTIONS</b>			<b>(2)</b>	<b>(357,562,155)</b>	

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 2.0 Land Acquisition, Restoration and Public Works  
 Fiscal Year 2025-26  
 Preliminary Budget - January 15, 2026

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			-	2,508,044	
1	Increase in Total Salaries and Wages	244,656			The increase in Salary and Wages is reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases and partially offset by a reduction in staff assigned to this program.
2	Increase in Total Fringe Benefits	2,263,388			The increase in Fringe Benefits is due to projected increases in FRS rates, employer share of FICA taxes, and medical insurance.
Other Personal Services			-	-	
Contracted Services			-	38,727,364	
3	Increase in Lake Okeechobee Regional Phosphorus Control Project	278			The increase is in new works for lab analysis services in support of Lakeside Ranch STA.
4	Increase in Alternate Storage Project	904,783			The increase is due to increased funding requirements for Dispersed Water Management & Nutrient Reduction Projects resulting from project renewal.
5	Increase in Caloosahatchee River & Estuary Projects	36,596,845			The increase is primarily due to a one-time grant from the Florida Fish and Wildlife Conservation Commission for Bond Farm Hydrologic Enhancement Project, offset by proposed reductions in state appropriations funding for NEEPP.
6	Increase in WERP (L-28 Culverts Region 4)	238,498			The increase is due to new works as the project transitions from construction to the operational treatment and testing phase (OTMP).
7	Increase in USACE Monitoring	986,960			The increase is due to new works as components from multiple CERP projects transition to or continue in OTMP, including Picayune Strand, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal Western Features, C-43 West Basin Storage Reservoir, and IRL S C-23/C-24 STA.
Operating Expenses			-	57,990	
8	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.
9	Increase in Caloosahatchee River & Estuary Projects	10,978			The increase is due to a one-time refund and rebudget of prior year state appropriations to be re-used on the project.
10	Increase in WERP (L-28 Culverts Region 4)	7,037			The increase is due to new works as the project transitions from construction to OTMP.
11	Increase in USACE Monitoring	39,928			The increase is due to new works as components from multiple CERP projects transition to or continue in OTMP, including Picayune Strand, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal Western Features, C-43 West Basin Storage Reservoir, and IRL S C-23/C-24 STA.
Operating Capital Outlay			-	9,737,191	
12	Increase in Lake Okeechobee Watershed	9,717,191			The increase is due to potential state appropriations supporting CERP and the Lake Okeechobee Component A Reservoir, offset by a decrease in one-time refund budgeted in Fiscal Year 2025-26.
13	Increase in USACE Monitoring	20,000			The increase is in new works for field equipment in support of the C-23/C-24 STA and Picayune Strand Restoration Manatee Mitigation features coming online.

## IV. PROGRAM ALLOCATIONS

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Fixed Capital Outlay			-	46,756,648	
14	Increase in WERP (L-28 Culverts Region 4)	14,919,294			The increase is due to potential state appropriations supporting CERP and the Western Everglades Restoration Project (WERP) for the Panther Crossing and the Loop/11 Mile/US41 Conveyance Projects.
15	Increase in Other Restoration Projects - Supporting CERP/NEEPP	31,837,354			The increase is due to the allocation of recurring ad valorem funding to complete the construction of the ASR Facility Support Buildings, CERP & NEEPP Laboratory Expansion, and STA & CERP Reservoir Maintenance Facility, offset by a decrease for one-time land acquisition and one-time local contribution.
Interagency Expenditures (Cooperative Funding)			-	332,473	
16	Increase in Kissimmee River Restoration - Integrated Ecosystem Studies	10,000			The increase is due to new works for increases to the Riverwoods Field Laboratory contract.
17	Increase in WERP (L-28 Culverts Region 4)	12,868			The increase is due to new works for lab analysis contract with DEP.
18	Increase in Central Everglades Planning Project	476			The increase is due to new works for lab analysis contract with DEP.
19	Increase in CERP RECOVER	73,000			The increase is due to recurring Tree Island and Hydrology monitoring for LILA, which was funded with prior year funding in Fiscal Year 2025-26.
20	Increase in CERP Adaptive Assessment & Monitoring	159,993			The increase is due to recurring Tree Island Plant Community Monitoring and Florida Bay Seagrass Monitoring, which were funded with prior year funding in Fiscal Year 2025-26.
21	Increase in USACE Monitoring	76,136			The increase is due to new works for lab analysis, compliance monitoring, and periphyton and vegetation monitoring, as components from multiple CERP projects transition to or continue in OTMP, including Picayune Strand, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal Western Features, C-43 West Basin Storage Reservoir, and IRL S C-23/C-24 STA.
Debt			-	-	
Reserves - Emergency Response			-	-	
<b>TOTAL NEW ISSUES</b>			<b>0</b>	<b>98,119,710</b>	
<b>2.0 Land Acquisition, Restoration and Public Works</b>					
Total Workforce and Preliminary Budget for FY 2026-27			170	\$ 523,660,768	



## 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 \$4.0 billion for restoration. The District's Fiscal Year 2026-27 Preliminary Budget includes an additional \$358.9 million in state appropriations for CERP and NEEPP to continue the momentum for Everglades restoration, per 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 \$77.8 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, which were budgeted as high-level estimates across the programs, 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 9 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 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 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 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.

#### IV. PROGRAM ALLOCATIONS

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 ASR Wells, 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 & STA, Western Everglades Restoration Project (WERP) L-28 South Culverts, Loxahatchee River Watershed Restoration – flowways 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 North S-8A Culvert and Canal, North L-6 Divide, EAA S-623 Pump Station, L-5 Canal, Miami Canal Backfill, New Waters Seepage Barrier, and 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 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 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 ASR Wells, CEPP EAA Reservoir and STA, EAA Canal Conveyance, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-355W Pump Station, BBCW Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, Loxahatchee River Restoration Flow Way 1, and Clewiston Field Station and Okeechobee Field Station relocation projects 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 CEPP EAA Reservoir STA, CEPP New Waters 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 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 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 CEPP 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 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.



## IV. PROGRAM ALLOCATIONS

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 Preliminary Budget is \$523.7 million, a 33.1 percent (\$259.4 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$783.1 million due to:

Fixed Capital Outlay decreased 36.8 percent (\$197.7 million) due to reduced cashflow requirements for CERP Indian River Lagoon South, including C-23/C-24 Storage Components and C-25 Reservoir (\$97.9 million), S-332B Pump Station Replacement (\$54.3 million), C-43 West Basin Storage Reservoir (\$23.1 million), and Biscayne Bay Coastal Wetlands Cutler (\$2.9 million) as the projects transition to operational testing and monitoring phase; reduced cashflow requirements for NEEPP Grassy Island FEB (\$5.7 million), and one-time refund for the CERP Lake Okeechobee Watershed Restoration Project (\$610,740). Also, potential reductions in state appropriations for the implementation of CERP/CEPP components (\$38.9 million) and NEEPP (\$20.9 million). These are offset by increases in potential state appropriations for the CERP Western Everglades Restoration Project Panther Crossing and Loop/11 Mile/US41 Conveyance Projects (\$14.9 million), and 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).

Operating Capital Outlay decreased 82.7 percent (\$48.6 million) primarily due to reduced cashflow requirements in this category for Western Everglades Restoration (\$25.8 million) and Loxahatchee River Watershed Restoration Flow-ways 1, 2, and 3 (\$19.3 million) as the projects transition from design to construction, and proposed reductions in allocation of state appropriations for NEEPP, including Brady Ranch (\$6.5 million), NEEPP Planning (\$2.8 million), and CERP Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million), and one-time refunds for C-23/C-24 storage components (\$564,171). These are offset by increases due to potential state appropriations supporting CERP and Lake Okeechobee Component A Reservoir (LOCAR) (\$9.7 million).

Operating Expenses decreased 70.6 percent (\$34.0 million) due to a one-time state grant for the S-333 Maintenance Dredging and Low-Sills Weirs project (\$30.0 million), proposed reductions in state appropriated funding for the operational treatment and monitoring phase of CERP components and decreases in new works as the projects transition from the operational treatment and monitoring phase to operations (\$4.0 million).

Interagency Expenditures decreased 61.7 percent (\$18.3 million) due to a one-time state grant for Frank Mann Preserve (\$13.5 million) and projected reduced allocation of state appropriations for alternative water supply projects (\$5.0 million), which are offset by increases for RECOVER and CERP Adaptive Assessment and Monitoring (\$232,993), which are recurring but were funded in Fiscal Year 2024-25.

The decreases are offset by increases in the following categories:

Salaries and Benefits increased 11.0 percent (\$2.5 million), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance which are offset by the realignment of 2 FTE positions to other programs.

#### IV. PROGRAM ALLOCATIONS

Contracted Services increased 64.9 percent (\$36.6 million) primarily 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), which are offset by proposed reductions in state appropriations for new works in support of CERP components as they transition from construction to operational testing and monitoring phase (\$586,792) and NEEPP (\$500,000), as well as decreases for monitoring of the Kissimmee River Post-Restoration Evaluation Program (\$266,250).

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 239-251.

**Major Budget Items for this program include the following:**

- Salaries and Benefits (\$25.4 million) (170 FTEs)

Funding sources include potential state appropriations, state grants, and ad valorem sources. 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.

## IV. PROGRAM ALLOCATIONS

Major CERP/CEPP, NEEPP & AWS Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Phase	Salaries and Benefits (Revenue Source: District Ad Valorem)	Contracted Services	Fixed Capital Outlay (Revenue Source: State Recurring LATF)	Interagency Expenditures (Revenue Source: State General)	Operating Capital Outlay (Revenue Source: State Recurring LATF)	Operating Expenses	Grand Total <sup>1</sup>	Estimated Future Need <sup>2</sup>
EAA S-623 Pump Station & Reservoir Support & FDOT Bridge	Construction	\$ 92,450	\$ -	\$ 153,644,726	\$ -	\$ -	\$ -	\$ 153,737,176	\$ 211,327,096
Miami Canal Phase 1	Construction	\$ 385,798	\$ -	\$ 59,722,553	\$ -	\$ -	\$ -	\$ 60,108,351	\$ -
CEPP South S-355W Gated Spillway	Construction	\$ 65,603	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 15,065,603	\$ -
CEPP North L-S Remnant Canal	Construction	\$ 91,146	\$ -	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,804,573	\$ -
LOCAR - Design	Design	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 255,083,420
<b>WERP Region 1:</b>									
1. Panther Crossing									
2. North Feeder STA, STA Inflow & STA Outflow North Feeder Plug	Design/Construction	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 328,500,000
<b>WERP Region 4:</b>									
1. Loop, 11 Mile & US 41 Conveyance									
2. L-28 tieback Degrade, L-28S Backfill & US 41 Canal Plug	Design/Construction	\$ 53,669	\$ -	\$ 10,919,294	\$ -	\$ -	\$ -	\$ 10,972,963	\$ 60,080,706
LOWRP - ASR	Design	\$ 388,849	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ 50,388,849	TBD
Dispersed Water Mgmt. (10 year annual payment contracts)	Operations	\$ -	\$ 44,876,213	\$ -	\$ -	\$ -	\$ -	\$ 44,876,213	\$ 209,132,629
CFPI/DEP - Alternative Water Supply	Ongoing	\$ 134,361	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,134,361	Ongoing
<b>Total</b>		<b>\$ 1,211,876</b>	<b>\$ 44,876,213</b>	<b>\$ 304,000,000</b>	<b>\$ 9,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 369,088,089</b>	<b>\$ 1,064,123,851</b>

**Major Budget Items not found in the Major 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 (\$257.9 million)
- Contracted Services:
  - NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$44.9 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 C-43 West Basin Storage Reservoir (WBSR), 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 (\$4.7 million)
  - NEEPP Planning, including budget authority for potential unsolicited proposals and Water Quality and Innovative Technologies State Grants (\$4.2 million)
  - Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$588,750)
  - Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$188,712)
  - CERP Program Support, including data management, and interagency modeling (\$172,000)
  - CERP Monitoring and Adaptive Assessment Plan monitoring for Southern Coast downstream impacts and wildlife surveys, RECOVER, and CEPP Adaptive Management (\$171,000)
  - 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 (\$145,486)

#### IV. PROGRAM ALLOCATIONS

- Operating Expenses:
  - CERP new works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for C-43 WBSR, 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, CEPP EAA Reservoir STA, and CEPP South L-67 Culverts (\$7.6 million)
  - CERP Indirect Support (\$4.5 million)
  - Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$1.0 million)
  - CERP Permit Review Services (\$517,115)
  - Program support costs, including parts, supplies, travel, professional development and licenses, lab electricity, and vehicle maintenance (\$154,697)
  - Kissimmee River Restoration – Hydrologic Monitoring, Restoration Evaluation Program, and Monitoring and Assessment (\$146,587)
  - CERP – RECOVER and Monitoring & Assessment Plan activities (\$100,100)
  - Northern STAs operations and compliance assessment, monitoring, and scientific support (\$56,145)
- Operating Capital Outlay:
  - CERP Environmental Support Services for Picayune Strand Restoration (\$150,000)
  - 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 and Western Everglades Restoration L-28 Culverts (\$40,000)
- 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)
- Interagency Expenditures:
  - CERP new works, including monitoring and compliance assessment post-construction of project components for C-43 WBSR, IRL South C-44 Reservoir and STA, IRL South C-23/C-24 STA, Biscayne Bay Coastal Wetlands, WERP, CEPP EAA Reservoir STA, CEPP South L-67 Culverts and L-67D, C-111 Spreader Canal, and Picayune Strand Restoration (\$731,831)
  - CERP Monitoring and Adaptive Assessment Plan activities (\$535,742)
  - Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$385,056)
  - CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$306,000)
  - CEPP ecological response to flow/load and biogeochemical monitoring (\$280,103)
  - Florida Automated Weather Network (\$100,000)

#### **IV. PROGRAM ALLOCATIONS**

- Debt:
  - Debt service payment (\$30.2 million)

Items funded with fund balance include portions of C-43 Water Quality Treatment and Testing Project (\$10,888) and Lake Okeechobee Watershed Restoration Project (\$1,362).

## 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 454,798	\$ 411,645	\$ 404,415	\$ 418,017	\$ 421,812	\$ 3,795	0.9%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 6,515,963</b>	<b>\$ 8,757,242</b>	<b>\$ 13,370,531</b>	<b>\$ 14,424,044</b>	<b>\$ 9,427,839</b>	<b>\$ (4,996,205)</b>	<b>-34.6%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 427,839	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$ 9,427,839

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 421,812	\$ -	\$ 421,812
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 427,839</b>	<b>\$ 9,000,000</b>	<b>\$ 9,427,839</b>

### 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 \$77.8 million to the District through Alternative Water Supply grants for construction or implementation of alternative water supply 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 between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the increased allocation of state funding and completion of Alternative Water Supply (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 Preliminary Budget is \$9.4 million, a 34.6 percent (\$5.0 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$14.4 million. The decrease is in Interagency Expenditures, which reflects a reduction in projected state funding for Alternative Water Supply projects.

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

Major AWS Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Salaries and Benefits (Revenue Source: District Ad Valorem)	Contracted Services	Fixed Capital Outlay (Revenue Source: State Recurring LATF)	Interagency Expenditures (Revenue Source: State General)	Operating Capital Outlay (Revenue Source: State Recurring LATF)	Operating Expenses	Operating Expenses	Grand Total <sup>1</sup>	Estimated Future Need <sup>2</sup>
CFP/DEP - Alternative Water Supply	\$ 134,361	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,134,361	On-Going
<b>Total</b>	<b>\$ 134,361</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,134,361</b>	

<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits

<sup>2</sup> Future Need does not include future salaries and benefits, it is the estimated contractual costs

**Major Budget Items not found in the Major Project Table are provided by Budget Category below:**

- Salaries and Benefits (\$421,812)

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 Preliminary 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 422,988	\$ 378,601	\$ 369,001	\$ 288,741	\$ 287,451	\$ (1,290)	-0.4%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 424,458</b>	<b>\$ 379,267</b>	<b>\$ 371,827</b>	<b>\$ 294,768</b>	<b>\$ 293,478</b>	<b>\$ (1,290)</b>	<b>-0.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 293,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,478

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 287,451	\$ -	\$ 287,451
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 293,478</b>	<b>\$ -</b>	<b>\$ 293,478</b>

## IV. PROGRAM ALLOCATIONS

### Changes and Trends

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 Preliminary Budget is \$293,478, a 0.4 percent (\$1,290) decrease from the Fiscal Year 2025-26 Adopted Budget of \$294,768. The decrease in Salaries and Benefits reduced staffing requirements to support plan updates, netted against increases reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

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

- Salaries and Benefits (\$287,451)

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 31,810	\$ 33,045	\$ 35,414	\$ 129,276	\$ 134,361	\$ 5,085	3.9%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 6,091,505</b>	<b>\$ 8,377,975</b>	<b>\$ 12,998,704</b>	<b>\$ 14,129,276</b>	<b>\$ 9,134,361</b>	<b>\$ (4,994,915)</b>	<b>-35.4%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 134,361	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$ 9,134,361

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 134,361	\$ -	\$ 134,361
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 134,361</b>	<b>\$ 9,000,000</b>	<b>\$ 9,134,361</b>

### 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 alternative water supply and water conservation projects that are consistent with the agency’s

## IV. PROGRAM ALLOCATIONS

core mission. Since Fiscal Year 2019-20, DEP has allocated \$77.8 million to the District through Alternative Water Supply grants for construction or implementation of alternative water supply 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 D Alternative Water Supply Funding for more detail).

Expenditure increases in Interagency Expenditures between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the increased allocation of state funding and completion of Alternative Water Supply (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 Preliminary Budget is \$9.1 million, a 35.4 percent (\$5.0 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$14.1 million. The decrease is primarily in Interagency Expenditures reflecting a reduction in projected state funding for Alternative Water Supply projects.

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

Salaries and Benefits (\$134,361)

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

Major AWS Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Salaries and Benefits (Revenue Source: District Ad Valorem)	Contracted Services	Fixed Capital Outlay (Revenue Source: State Recurring LATF)	Interagency Expenditures (Revenue Source: State General)	Operating Capital Outlay (Revenue Source: State Recurring LATF)	Operating Expenses	Operating Expenses	Grand Total <sup>1</sup>	Estimated Future Need <sup>2</sup>
CFP/DEP - Alternative Water Supply	\$ 134,361	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 9,134,361	On-Going
<b>Total</b>	<b>\$ 134,361</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,134,361</b>	

<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits

<sup>2</sup> Future Need does not include future salaries and benefits, it is the estimated contractual costs

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 239-251.

## 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 16,830,820	\$ 17,914,218	\$ 17,671,537	\$ 21,107,291	\$ 23,608,460	\$ 2,501,169	11.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 45,423,889	\$ 49,324,878	\$ 45,732,771	\$ 56,321,057	\$ 92,969,643	\$ 36,648,586	65.1%
Operating Expenses	\$ 8,166,520	\$ 9,321,942	\$ 19,540,126	\$ 47,050,737	\$ 13,091,776	\$ (33,958,961)	-72.2%
Operating Capital Outlay	\$ 42,272,972	\$ 37,326,480	\$ 45,537,566	\$ 58,826,169	\$ 10,200,000	\$ (48,626,169)	-82.7%
Fixed Capital Outlay	\$ 454,856,299	\$ 525,953,021	\$ 525,309,561	\$ 536,908,005	\$ 339,201,362	\$ (197,706,643)	-36.8%
Interagency Expenditures (Cooperative Funding)	\$ 4,588,850	\$ 8,144,148	\$ 33,025,312	\$ 15,532,659	\$ 2,247,732	\$ (13,284,927)	-85.5%
Debt	\$ 31,249,748	\$ 30,265,125	\$ 30,318,766	\$ 30,244,625	\$ 30,222,250	\$ (22,375)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 603,389,098</b>	<b>\$ 678,249,812</b>	<b>\$ 717,135,639</b>	<b>\$ 765,990,543</b>	<b>\$ 511,541,223</b>	<b>\$ (254,449,320)</b>	<b>-33.2%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
Fiscal Year 2026-27	\$ 109,607,461	\$ 12,250	\$ -	\$ -	\$ 401,096,001	\$ 825,511	\$ 511,541,223

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 23,608,460	\$ -	\$ 23,608,460
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 50,819,643	\$ 42,150,000	\$ 92,969,643
Operating Expenses	\$ 8,561,100	\$ 4,530,676	\$ 13,091,776
Operating Capital Outlay	\$ 10,200,000	\$ -	\$ 10,200,000
Fixed Capital Outlay	\$ 339,200,000	\$ 1,362	\$ 339,201,362
Interagency Expenditures (Cooperative Funding)	\$ 2,247,732	\$ -	\$ 2,247,732
Debt	\$ 30,222,250	\$ -	\$ 30,222,250
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 464,859,185</b>	<b>\$ 46,682,038</b>	<b>\$ 511,541,223</b>

### 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 \$4.0 billion for restoration. The District's Fiscal Year 2026-27 Preliminary Budget includes an additional \$358.9 million in potential state appropriations for CERP and NEEPP to continue the momentum for Everglades Restoration.

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, which were budgeted as high-level estimates across the programs, 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 9 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 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

#### IV. PROGRAM ALLOCATIONS

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 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 ASR Wells, 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 & 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 North S-8A Culvert and Canal, North L-6 Divide, EAA S-623 Pump Station, L-5 Canal, Miami Canal Backfill, New Waters Seepage Barrier, and 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 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 Culverts, Biscayne Bay Southeastern Everglades Ecosystem Restoration, IRL South project components, 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 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 ASR Wells, CEPP EAA Reservoir S-623 Pump Station, EAA Canal Conveyance, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-355W Pump Station, BBCW Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, Loxahatchee River Restoration Flow Way 1, and Clewiston Field Station and Okeechobee Field Station relocation projects 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



## IV. PROGRAM ALLOCATIONS

cashflow requirements for CEPP EAA Reservoir and STA, CEPP New Waters 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 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 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 CEPP 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 Preliminary Budget is \$511.5 million, a 33.2 percent (\$254.4 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$766.0 million primarily due to:

Fixed Capital Outlay decreased 36.8 percent (\$197.7 million) due to reduced cashflow requirements for CERP Indian River Lagoon South, including C-23/C-24 Storage Components and C-25 Reservoir (\$97.9 million), S-332B Pump Station Replacement (\$54.3 million), C-43 West Basin Storage Reservoir (\$23.1 million), and Biscayne Bay Coastal Wetlands Cutler (\$2.9 million) as the projects transition to operational testing and monitoring phase; reduced cashflow requirements for NEEPP Grassy Island FEB (\$5.7 million), and one-time refund for the CERP Lake Okeechobee Watershed Restoration Project (\$610,740). Also, potential reductions in state appropriations for the implementation of CERP/CEPP components (\$38.9 million) and NEEPP (\$20.9 million). These are offset by increases in potential state appropriations for the CERP Western Everglades Restoration Project Panther Crossing and Loop/11 Mile/US41 Conveyance Projects (\$14.9 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).

Operating Capital Outlay decreased 82.7 percent (\$48.6 million) primarily due to reduced cashflow requirements in this category for Western Everglades Restoration (\$25.8 million) and Loxahatchee River Watershed Restoration Flow-ways 1, 2, and 3 (\$19.3 million) as the projects transition from design to construction, and proposed reductions in allocation of state appropriations for NEEPP, including Brady Ranch (\$6.5 million), NEEPP Planning (\$2.8 million), and CERP Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million), and one-time refunds for C-23/C-24 storage components (\$564,171). These are offset by increases

#### IV. PROGRAM ALLOCATIONS

due to potential state appropriations supporting CERP and Lake Okeechobee Component A Reservoir (LOCAR) (\$9.7 million).

Operating Expenses decreased 72.2 percent (\$34.0 million) due to a one-time state grant for the S-333 Maintenance Dredging and Low-Sills Weirs project (\$30.0 million), potential reductions in state appropriations for the operational treatment and monitoring phase of CERP components and decreases in new works as the projects transition from the operational treatment and monitoring phase to operations (\$4.0 million).

Interagency Expenditures decreased 85.5 percent (\$13.3 million) due to a one-time state grant for Frank Mann Preserve (\$13.5 million), which is offset by increases for RECOVER and CERP Adaptive Assessment and Monitoring (\$232,993), which are recurring but were funded in Fiscal Year 2024-25.

The decreases are offset by increases in the following categories:

Salaries and Benefits increased 11.8 percent (\$2.5 million), reflecting a budgeted set-aside equal to approximately 2 percent of payroll for potential increases, proposed increases in FRS rates, employer FICA and health insurance costs, partially offset by the realignment of two FTE positions to other programs.

Contracted Services increased 65.1 percent (\$36.6 million) primarily 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), which are offset by proposed reductions in state appropriations for new works in support of CERP components as they transition from construction to operational testing and monitoring phase (\$586,792) and NEEPP (\$500,000), as well as decreases for monitoring of the Kissimmee River Post-Restoration Evaluation Program (\$266,250).

**Major Budget Items for this activity include the following:**

- Salaries and Benefits (\$23.6 million)

Funding sources include potential state appropriations, state grants, and ad valorem sources. 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.

## IV. PROGRAM ALLOCATIONS

Major CERP/CEPP & NEEPP Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Phase	Salaries and Benefits (Revenue Source: District Ad Valorem)	Contracted Services	Fixed Capital Outlay (Revenue Source: State Recurring LATF)	Interagency Expenditures	Operating Capital Outlay (Revenue Source: State Recurring LATF)	Operating Expenses	Grand Total <sup>1</sup>	Estimated Future Need <sup>2</sup>
EAA S-623 Pump Station & Reservoir Support & FDOT Bridge	Construction	\$ 92,450	\$ -	\$ 153,644,726	\$ -	\$ -	\$ -	\$ 153,737,176	\$ 211,327,096
Miami Canal Phase 1	Construction	\$ 365,798	\$ -	\$ 59,722,553	\$ -	\$ -	\$ -	\$ 60,108,351	\$ -
CEPP South S-35SW Gated Spillway	Construction	\$ 65,603	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 15,065,603	\$ -
CEPP North L-S Remnant Canal	Construction	\$ 91,146	\$ -	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,804,573	\$ -
LOCAR - Design	Design	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 255,083,420
<b>WERP Region 1:</b>									
1. Panther Crossing									
2. North Feeder STA, STA Inflow & STA Outflow North Feeder Plug	Design/Construction	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 328,500,000
<b>WERP Region 4:</b>									
1. Loop, 11 Mile & US 41 Conveyance									
2. L-28 tieback Degrade, L-28S Backfill & US 41 Canal Plug	Design/Construction	\$ 53,669	\$ -	\$ 10,919,294	\$ -	\$ -	\$ -	\$ 10,972,963	\$ 60,080,706
LOWRP - ASR	Design	\$ 388,849	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ 50,388,849	TBD
Dispersed Water Management	Operations	\$ -	\$ 44,876,213	\$ -	\$ -	\$ -	\$ -	\$ 44,876,213	\$ 209,132,629
<b>Total</b>		<b>\$ 1,077,515</b>	<b>\$ 44,876,213</b>	<b>\$ 304,000,000</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 359,953,728</b>	<b>\$ 1,064,123,851</b>
<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits									
<sup>2</sup> Future Need does not include future salaries and benefits, it is the estimated contractual costs									

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

- Contracted Services:
  - NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$44.9 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 C-43 West Basin Storage Reservoir (WBSR), 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 (\$4.7 million)
  - NEEPP Planning, including budget authority for potential unsolicited proposals and Water Quality and Innovative Technologies State Grants (\$4.2 million)
  - Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$588,750)
  - CERP Program Support, including data management, and interagency modeling (\$172,000)
  - CERP Monitoring and Adaptive Assessment Plan monitoring for Southern Coast downstream impacts and wildlife surveys, RECOVER, and CEPP Adaptive Management (\$171,000)
  - 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 (\$145,486)
- Operating Expenses:
  - CERP new works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for C-43 WBSR,

#### IV. PROGRAM ALLOCATIONS

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, CEPP EAA Reservoir STA, and CEPP South L-67 Culverts (\$7.6 million)

- CERP Indirect Support (\$4.5 million)
- CERP Permit Review Services (\$517,115)
- Program support costs, including parts, supplies, travel, professional development and licenses, lab electricity, and vehicle maintenance (\$154,697)
- Kissimmee River Restoration – Hydrologic Monitoring, Restoration Evaluation Program, and Monitoring and Assessment (\$146,587)
- CERP – RECOVER and Monitoring & Assessment Plan activities (\$100,100)
- Northern STAs operations and compliance assessment, monitoring, and scientific support (\$56,145)
- Operating Capital Outlay:
  - CERP Environmental Support Services for Picayune Strand Restoration (\$150,000)
  - 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 and Western Everglades Restoration L-28 Culverts (\$40,000)
- 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)
- Interagency Expenditures:
  - CERP new works, including monitoring and compliance assessment post-construction of project components for C-43 WBSR, IRL South C-44 Reservoir and STA, IRL South C-23/C-24 STA, Biscayne Bay Coastal Wetlands, WERP, CEPP EAA Reservoir STA, CEPP South L-67 Culverts and L-67D, C-111 Spreader Canal, and Picayune Strand Restoration (\$731,831)
  - CERP Monitoring and Adaptive Assessment Plan activities (\$535,742)
  - Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$385,056)
  - CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$306,000)
  - CEPP ecological response to flow/load and biogeochemical monitoring (\$280,103)
- Debt:
  - Debt service payment (\$30.2 million)

Items funded with fund balance include portions of C-43 Water Quality Treatment and Testing Project (\$10,888) and Lake Okeechobee Watershed Restoration Project (\$1,362).

#### **IV. PROGRAM ALLOCATIONS**

## 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  
PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 226,234	\$ 258,417	\$ 303,716	\$ 328,435	\$ 248,766	\$ (79,669)	-24.3%
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	\$ 100,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 741,030</b>	<b>\$ 827,284</b>	<b>\$ 505,550</b>	<b>\$ 428,435</b>	<b>\$ 348,766</b>	<b>\$ (79,669)</b>	<b>-18.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 348,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,766

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 248,766	\$ -	\$ 248,766
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ -	\$ 100,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 348,766</b>	<b>\$ -</b>	<b>\$ 348,766</b>

### 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 Alternative Water Supply grants for construction or implementation of alternative water supply and water conservation projects with cooperating entities. State appropriations in support

## IV. PROGRAM ALLOCATIONS

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.

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 increases, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure fluctuations in Contracted Services and Interagency Expenditures between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the allocation of state funding across the expense categories resulting from grant awards to local governments, universities, or not-for-profit entities versus non-governmental 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 between Fiscal Year 2024-25 and Fiscal Year 2025-26 are because the estimated allocation of state funding for Alternative Water Supply 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 alternative water supply or water conservation projects. Future expenditure reports will reflect actual funding allocation to projects in this section.

### **Budget Variances**

The Fiscal Year 2026-27 Preliminary Budget is \$348,766, an 18.6 percent (\$79,669) decrease from the Fiscal Year 2025-26 Adopted Budget of \$428,435. The 24.3 percent (\$79,669) decrease in Salaries and Benefits reflects the net impact of reallocating one FTE to other programs, partially offset by a budgeted set-aside equal to approximately 2 percent of payroll for potential increases and higher projected FRS rates, employer FICA, and health insurance costs.

### **Major Budget Items for this activity include the following:**

- Salaries and Benefits (\$248,766)
- Interagency Expenditures (Cooperative Funding):
  - Florida Automated Weather Network (FAWN) (\$100,000)

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,082,316	\$ 1,063,582	\$ 1,020,932	\$ 1,046,510	\$ 1,129,259	\$ 82,749	7.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 1,042,151	\$ 110,911	\$ 139,284	\$ 188,712	\$ 188,712	\$ -	0.0%
Operating Expenses	\$ 548,581	\$ 611,944	\$ 1,259,988	\$ 1,024,969	\$ 1,024,969	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 2,673,047</b>	<b>\$ 1,786,437</b>	<b>\$ 2,420,204</b>	<b>\$ 2,260,191</b>	<b>\$ 2,342,940</b>	<b>\$ 82,749</b>	<b>3.7%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 2,342,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,342,940

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,129,259	\$ -	\$ 1,129,259
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,342,940</b>	<b>\$ -</b>	<b>\$ 2,342,940</b>

### Changes and Trends

The decrease in Contracted Services between Fiscal Year 2022-23 and Fiscal Year 2024-25 is 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 increases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to increases in IT hardware and software maintenance, and consulting services

## IV. PROGRAM ALLOCATIONS

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$2.3 million, a 3.7 percent (\$82,749) increase from the Fiscal Year 2025-26 Adopted Budget of \$2.3 million. Salaries and Benefits increased 7.9 percent (\$82,749), reflecting a budgeted set-aside equal to approximately 2 percent of payroll for potential increases, along with proposed increases in FRS rates, employer FICA taxes, and health insurance costs.

### Major Budget Items for this activity include the following:

- Salaries and Benefits (\$1.1 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 79,354,742	\$ 87,063,811	\$ 94,266,951	\$ 97,624,753	\$ 103,812,567	\$ 6,187,814	6.3%
Other Personal Services	\$ -	\$ 2,395	\$ 38,000	\$ -	\$ -	\$ -	-
Contracted Services	\$ 14,354,287	\$ 10,939,412	\$ 23,666,066	\$ 14,089,577	\$ 15,125,942	\$ 1,036,365	7.4%
Operating Expenses	\$ 105,076,845	\$ 102,070,093	\$ 124,811,730	\$ 121,190,426	\$ 128,642,986	\$ 7,452,560	6.1%
Operating Capital Outlay	\$ 16,458,418	\$ 21,583,004	\$ 47,841,668	\$ 14,164,333	\$ 2,148,602	\$ (12,015,731)	-84.8%
Fixed Capital Outlay	\$ 38,154,685	\$ 40,682,468	\$ 97,301,719	\$ 122,406,832	\$ 85,775,090	\$ (36,631,742)	-29.9%
Interagency Expenditures (Cooperative Funding)	\$ 615,559	\$ 1,379,595	\$ 2,380,836	\$ 956,145	\$ 948,097	\$ (8,048)	-0.8%
Debt	\$ 374,498	\$ 467,061	\$ 501,997	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 254,389,035</b>	<b>\$ 264,187,839</b>	<b>\$ 390,808,967</b>	<b>\$ 429,412,588</b>	<b>\$ 395,433,806</b>	<b>\$ (33,978,782)</b>	<b>-7.9%</b>

#### SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 103,108,013	\$ 657,809	\$ -	\$ -	\$ 48,745	\$ -	\$ 103,812,567
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 14,622,023	\$ 202,331	\$ -	\$ -	\$ 109,272	\$ 192,316	\$ 15,125,942
Operating Expenses	\$ 92,513,104	\$ 12,506,532	\$ -	\$ 23,630	\$ 10,944,728	\$ 12,654,992	\$ 128,642,986
Operating Capital Outlay	\$ 2,148,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,148,602
Fixed Capital Outlay	\$ 41,775,090	\$ -	\$ -	\$ -	\$ 44,000,000	\$ -	\$ 85,775,090
Interagency Expenditures (Cooperative Funding)	\$ 544,097	\$ 404,000	\$ -	\$ -	\$ -	\$ -	\$ 948,097
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
<b>TOTAL</b>	<b>\$ 254,708,929</b>	<b>\$ 72,751,194</b>	<b>\$ -</b>	<b>\$ 23,630</b>	<b>\$ 55,102,745</b>	<b>\$ 12,847,308</b>	<b>\$ 395,433,808</b>

#### 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	802	\$ 62,704,555	\$ 103,812,567	\$ -	\$ 103,812,567
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 15,068,622	\$ 57,320	\$ 15,125,942
Operating Expenses			\$ 102,325,003	\$ 26,317,983	\$ 128,642,986
Operating Capital Outlay			\$ 2,148,602	\$ -	\$ 2,148,602
Fixed Capital Outlay			\$ 41,775,090	\$ 44,000,000	\$ 85,775,090
Interagency Expenditures (Cooperative Funding)			\$ 948,097	\$ -	\$ 948,097
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ 58,980,522	\$ 58,980,522
<b>TOTAL</b>			<b>\$ 266,077,981</b>	<b>\$ 129,355,825</b>	<b>\$ 395,433,806</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	754	786	823	799	802	3	0.38%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>754</b>	<b>786</b>	<b>823</b>	<b>799</b>	<b>802</b>	<b>3</b>	<b>0.38%</b>

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 3.0 Operation and Maintenance of Lands and Works  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)					799	429,412,588	
Reductions							
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative	
Salaries and Benefits					-		
Other Personal Services					-		
Contracted Services					(427,851)		
1	Decrease in Public Use and Security	(120,000)				Decrease in scope has been temporarily adjusted based on funding availability pertaining to new works infrastructure.	
2	Decrease in Canal/Levee Maintenance	(250,000)				The decrease is due to the BCB Canal Condition Assessment Program completion.	
3	Decrease in Canal Maintenance	(11,923)				adjusted based on funding availability pertaining to new works infrastructure.	
4	Decrease in LTP STA O&M Compliance	(45,928)				Decrease in scope has been temporarily adjusted based on funding availability pertaining to new works infrastructure.	
Operating Expenses					(4,321,606)		
5	Decrease in Contracted Land Management Services	(50,000)				The temporary decrease in scope in land management for IRL-S C-25 project.	
6	Decrease in Exotic Plant Control	(782,701)				The decrease in scope has been temporarily adjusted based on funding availability pertaining to new works infrastructure.	
7	Decrease in Prescribed Burn	(1,000)				The decrease in scope has been temporarily adjusted based on funding availability pertaining to new works infrastructure.	
8	Decrease in Land Stewardship Restoration & Monitoring	(360,916)				The decrease is due to the reduction in needs for the C-139 Annex Restoration project.	
9	Decrease in Land Stewardship Equipment & Infrastructure Maintenance	(47,000)				The decrease in scope has been temporarily adjusted based on funding availability pertaining to new works infrastructure.	
10	Decrease in Pump Station Modification	(859,119)				The temporary reduction in scope in the Pump and Engine Overhaul program based on funding availability.	
11	Decrease in LTP STA O&M Pump Station Maintenance	(905,895)				The decrease in scope has been temporarily adjusted based on funding availability pertaining to new works infrastructure.	
12	Decrease in LTP STA O&M Pump Station Modification and Repair	(810,893)				The decrease is due the G-310/G-335 Trash Rake project cash flow needs.	
13	Decrease in LTP STA O&M MOSCAD, Security, & Telemetry	(275,082)				The decrease in scope has been temporarily adjusted based on funding availability pertaining to new works infrastructure.	
14	Decrease in Tree Management	(179,000)				The decrease is due to the one-time funding for this initiative.	
15	Decrease in Land Stewardship Program Support	(50,000)				The decrease is due to a reduction in survey services.	
Operating Capital Outlay					(12,114,731)		
16	Decrease in Land Stewardship Restoration & Monitoring	(1,904,951)				The decrease is due to the reduced need for the C-139 Annex Restoration project.	
17	Decrease in Pump Station Modification	(3,541,800)				The decrease in scope has been temporarily adjusted based on funding availability pertaining to Critical Flood Control Infrastructure program.	

## IV. PROGRAM ALLOCATIONS

Reductions					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
18	Decrease in Structure/Bridge Modification/Repairs	(3,804,180)			The decrease is a combination of the completion of the S-169 Trash Rake Replacement project and a temporary decrease for future projects based on funding availability pertaining to Critical Flood Control Infrastructure program.
19	Decrease in O&M Facility Construction	(798,800)			The decrease in scope has been temporarily adjusted based on funding availability pertaining to Critical Flood Control Infrastructure program.
20	Decrease in Resiliency Initiatives	(2,065,000)			The decrease in scope has been temporarily adjusted based on funding availability pertaining to S-27,S-28 and S-29 Resiliency Pump Stations.
Fixed Capital Outlay				(58,391,010)	
21	Decrease in Land Stewardship Capital Projects	(1,750,000)			The decrease is due to the completion of the BCB Bird Rookery Boardwalk replacement project.
22	Decrease in LTP STA O&M - Water Mgt Sys NAVD88 Conversion	(1,300,000)			The decrease is due to the completion of the NAVD88 project.
23	Decrease in Pump Station Modification	(7,994,367)			The decrease is a combination of the completion of the S-9/S-9A Trash Rake project and a temporary decrease for future projects based on funding availability pertaining to Critical Flood Control Infrastructure program.
24	Decrease in Project Culvert Replacement/Repairs/Modification	(3,727,929)			The decrease in scope has been temporarily adjusted based on funding availability pertaining to Critical Flood Control Infrastructure program.
25	Decrease in Structure/Bridge Modification and Repair	(9,213,820)			The decrease is due to the completion of the S-169 Trash Rake Replacement project and the re-alignment of funding for the Gordon and Palm River Replacements to Operating Expenses.
26	Decrease in O&M Facility Construction	(13,514,712)			The decrease is due to the completion of the Underground Storage Tank, Homestead Field Station refurbishments and the Emergency Operations and Field Support Facility projects.
27	Decrease in Telemetry Maintenance	(3,329,984)			The decrease in scope has been temporarily adjusted based on funding availability pertaining to Critical Flood Control Infrastructure program.
28	Decrease in Water Management System & NAVD88 Conversion	(1,400,000)			The decrease is due to the completion of the NAVD88 project.
29	Decrease in Land Stewardship Interim Lands - Administration	(13)			The decrease is due to the one-time fund balance re-budget of surplus land funds.
30	Decrease in LTP STA O&M - Structure Modification/Repairs	(16,160,185)			The decrease is due to the completion of the STA1-W Refurbishment project which is a part of the Critical Flood Control Infrastructure program.
Interagency Expenditures (Cooperative Funding)				(8,048)	
31	Decrease in LTP STA O&M - Compliance	(8,048)			The decrease in scope has been temporarily adjusted based on funding availability pertaining to new works infrastructure.
Debt				-	
Reserves - Emergency Response				-	
TOTAL REDUCTIONS			-	(75,263,246)	



## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 3.0 Operation and Maintenance of Lands and Works  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			3	6,187,814	
1	Increase Total Salary and Wages	3,752,666			The increase in Salary and Wages is reflecting a budgeted set-aside equal to approximately 2 percent of payroll for potential increases, and the reallocation of three additional FTEs to support newly turned over Everglades Restoration operations.
2	Increase in Total Fringe Benefits	2,435,148			The increase in Fringe Benefits is due to projected increases in FRS rates, employer share of FICA taxes, and medical insurance.
Other Personal Services				-	
Contracted Services				1,464,216	
3	Increase in Structure/Bridge Modification/Repairs	1,250,000			The increase is due to the addition of the BCB HC1A Feasibility Study & Modeling project.
4	Increase in Structure Maintenance	4,000			The increase is due to additional new works coming online.
5	Increase in Pump Station Maintenance	22,480			The increase is due to additional new works coming online for contracted electrical services and dive services.
6	Increase in Levee Maintenance	12,736			The increase is due to additional new works coming online for grading and road maintenance.
7	Increase in Tree Management	175,000			The increase is due to the BCB Tree Management program plan.
Operating Expenses				11,774,166	
8	Increase in LTP STA O&M - Levee Maintenance	1,500			The increase is due to the additional needs for new works related to Restoration Strategies.
9	Increase in Public Use and Security	57,895			The increase is due to additional recreational area maintenance needs on District Lands.
10	Increase in LTP STA O&M - Structure Maintenance	1,100			The increase is due to the additional needs for new works related to Restoration Strategies.
11	Increase in LTP STA O&M - Canal Maintenance	500			The increase is due to the additional needs for new works related to Restoration Strategies.
12	Increase in LTP STA O&M - Aquatic Plant Control	20,450			The increase is due to the additional needs for new works related to Restoration Strategies.
13	Increase in LTP STA O&M - Compliance	579			The increase is due to the additional needs for new works related to Restoration Strategies.
14	Increase in Land Stewardship Mechanical Vegetation Control	50,054			The increase is due to the additional needs at the C-139 Annex project.
15	Increase in Structure/Bridge Modification/Repairs	7,700,000			The increase is due to the multi-year needs for the BCB I-75 Weir #2, BCB Golden Gate #5, BCB Corkscrew #3 Replacement and the re-alignment of the Gordon and Palm River projects to this non-capital expense category.
16	Increase in Canal/Levee Maintenance	300,000			The increase is due to the BCB Canal Improvements project.
17	Increase in Contamination Assessments	1,000			The increase is for the additional needs for new works pump station air permits.
18	Increase in Movement of Water	352,500			The increase is due to the additional electric needs for the new works coming online.
19	Increase in Pumping Operations	803,676			The increase is due to the additional fuel and electric operational needs for new works projects coming online.

## IV. PROGRAM ALLOCATIONS

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
20	Increase in Structure Maintenance	26,918			The increase is due to the additional new works projects coming online.
21	Increase in Pump Station Maintenance	165,259			The increase is due to the additional new works projects coming online.
22	Increase in Levee Maintenance	130,200			The increase is due to the additional new works projects coming online.
23	Increase in Mowing	128,345			The increase is due to the additional new works projects coming online.
24	Increase in Telemetry Maintenance	94,788			The increase is due to new works coming online with supporting SCADA and Telemetry needs.
25	Increase in Aquatic Plant Control	17,164			The increase is due to the additional new works projects coming online.
26	Increase in Biocontrol Exotic Plant	338,000			The increase is due to the additional new works projects coming online.
27	Increase in Terrestrial Plant Control	103,635			The increase is due to the additional new works projects coming online.
28	Increase in Construction - Fleet	5,000			The increase is due to the additional new works projects coming online.
29	Increase in Structure Maintenance - Fleet	5,599			The increase is due to the additional new works projects coming online.
30	Increase in Pump Station Maintenance - Fleet	5,600			The increase is due to the additional new works projects coming online.
31	Increase in Levee Maintenance - Fleet	15,600			The increase is due to the additional new works projects coming online.
32	Increase in O&M Program Support	1,446,554			The increase is due to the additional funds for medical insurance based on claims history and actuarial projections.
33	Increase in Preventative Maintenance & Operational Plan	2,250			The increase is due to the additional new works projects coming online.
Operating Capital Outlay				99,000	
34	Increase in LTP STA O&M - Compliance	24,000			The increase is due to the additional STA Compliance equipment needs for Restoration Strategies .
35	Increase in Levee Maintenance	75,000			The increase is due to the additional funding for fleet equipment replacements for levee maintenance for new works.
Fixed Capital Outlay				21,759,268	
36	Increase in Resiliency Initiatives	17,850,000			The increase is for multi-year resiliency grant awards.
37	Increase in LTP STA O&M - Pump Station Modification/Repairs	3,909,268			The increase is due to the construction needs for the G-6A Pump Station project which is a part of the Critical Flood Control Infrastructure program.
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves - Emergency Response				-	
TOTAL NEW ISSUES				3	41,284,464
<b>3.0 Operation and Maintenance of Lands and Works</b>					
Total Workforce and Preliminary Budget for FY 2026-27			802	\$ 395,433,806	



## 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 approved cost-of-living adjustments, higher overtime, and increased FRS, employer FICA, and health insurance costs.

Some of the fluctuations in Contracted Services between Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to the phases of the C-139 Annex Restoration project, offset by increased Resiliency planning and Flood Protection/Level of Service modeling efforts, and the phases of design and construction for the Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program.

Increases and decreases within Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay between Fiscal Year 2022-23 and Fiscal Year 2024-25 are primarily due to the phases of the C-139 Annex Restoration project moving from design to construction, Resiliency grant award projects design and construction, and the Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program as they move from planning to design, and construction. One-time funding from the Legislative Budget Commission and one-time funding from the Legislature for operations also contributed to large increases in Operating Capital Outlay, Operating Expenses and Fixed Capital Outlay in Fiscal Year 2023-24 and Fiscal Year 2024-25. The funding supported operations of the Critical Flood Control Infrastructure program, and operations of the C&SF and STAs.

Over the last five years, another steady increase across all categories is for the new Works coming online to support Everglades Restoration components of the CERP program including portions of Biscayne Bay Coastal Wetlands, C-44 Pump Station, STA and Reservoir, Caloosahatchee River West Basin Storage Reservoir, and Picayune Strand Restoration.

The District has had new works come online for components of the Restoration Strategies program including the A-1 FEB, L-8 FEB, and STA-1W Expansion #1, and for portions of C-111 South Dade, Picayune Strand, Biscayne Bay Coastal Wetlands, Kissimmee Restoration, Lakeside Ranch Phase 1 and 2, Lake Hicpochee Phase 1, and Ten-Mile Creek.

The Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program have also shown a steady increase over the last five years due to funding being redirected to support the 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. The implementation of this standard requires 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, along with land and office spaces that qualify as long-term lease contracts per GASB 87 lease accounting standard. The terms and conditions for these leases vary. Debt expenditures from Fiscal Year 2022-23 to Fiscal Year 2024-25 have increased due to postings supporting the implementation of the new GASB 87 accounting standard for recording prepaid insurance amortization, facility lease agreements, and IT equipment leases.

## **IV. PROGRAM ALLOCATIONS**

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

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

Additional new infrastructure will be coming online, due to CERP and NEEPP projects that are completing construction. These projects will continue to affect the Operations and Maintenance of Lands and Works budget. Funding is required for the overall operations and maintenance of the new sites along with increased staffing to support the new infrastructure.

Over the next few years, major projects being turned over for operations are the Caloosahatchee River West Basin Storage Reservoir, CEPP Everglades Agricultural Area (EAA) Reservoir and STA and the EAA Conveyance Improvements, components of CEPP North, portions of Biscayne Bay Coastal Wetlands with the District completing Cutler and Pump Station S-701 and the USACE completing and turning over components of the L-31E Flowway, Lake Hicpochee Phase 2, components of IRL-S, Western Everglades Restoration, and Lake Okeechobee Watershed Restoration. This new infrastructure will continue to have financial impacts through all activities within Program 3.0.

### **Budget Variances**

The Fiscal Year 2026-27 Preliminary Budget is \$395.4 million, a 7.9 percent (\$34.0 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$429.4 million.

Operating Capital Outlay decreased 84.8 percent (\$12.0 million) primarily due to the reduction in the projected cash flow requirements for the C-139 Annex Restoration project as it moves to operations and the completion of the Critical Flood Control Infrastructure program S-9 Main Engine and Pump Overhaul and the S-169 Trash Rake projects.

Fixed Capital Outlay decreased 29.9 percent (\$36.6 million) primarily based on the cash flow for on-going construction on the G-6A Pump Station and EOC Backup Facility. The category also has a reduction due to expense category realignment as funding has been moved to Operating Expenses for the Gordon and Palm River Replacements and the I-75 #2 Canal Weir Replacement.

Operating Expenses increased 6.1 percent (\$7.5 million) primarily due to the realignment of projects to the correct expense category and the updated cash flow needs for the BCB Gordon and Palm River Structure replacements, BCB Canal Improvements and the BCB I-75 #2 Structure replacement.

## IV. PROGRAM ALLOCATIONS

Contracted Services increased 7.4 percent (\$1.0 million) and that is primarily due to the addition of the BCB HC1A Feasibility Study and Modeling initiative.

Salaries and Benefits increased 6.3 percent (\$6.2 million), reflecting a budgeted set-aside equal to approximately 2 percent of payroll for potential increases, higher projected FRS rates, employer FICA and health insurance costs, and the reallocation of three additional FTEs to support newly turned over Everglades Restoration operations.

**Major Budget Items for this program include the following:**

- Salaries and Benefits (\$103.8 million) (802 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.

Major Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Phase	Salaries and Benefits (Revenue Source: District Ad Valorem & Lake Belt Mitigation)	Other Personnel Services	Contracted Services (Revenue Source: District Ad Valorem)	Fixed Capital Outlay (Revenue Source: District Ad Valorem)	Interagency Expenditures	Operating Capital Outlay	Operating Expenses (Revenue Source: Lake Belt Mitigation)	Grand Total <sup>1</sup>
C-139 Annex Restoration Project	Operations	\$ 657,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,284,133	\$ 1,941,942
G-6A Auxiliary Pump Station & S-6 Refurbishment	Construction	\$ 393,717	\$ -	\$ -	\$ 36,962,688	\$ -	\$ -	\$ -	\$ 37,356,405
Section 203 C&SF Reach A Broward County Basins	Study	\$ -	\$ -	\$ 4,273,864	\$ -	\$ -	\$ -	\$ -	\$ 4,273,864
<b>Total</b>		<b>\$ 1,051,526</b>	<b>\$ -</b>	<b>\$ 4,273,864</b>	<b>\$ 36,962,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,284,133</b>	<b>\$ 43,572,211</b>

<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits

**Major Budget Items not found in the Major Projects Table are provided by budget category below:**

- Projects in the Major Project table of this program are listed in activities 3.1 and 3.2 Works (\$43.6 million)
- Contracted Services:
  - Structure & Pump Station Maintenance (\$3.0 million)
    - BCB HC1A Feasibility Study and Modeling (\$1.3 million)
  - O&M IT Support (\$1.7 million), which includes:
    - Computer consulting services for enterprise resource support and SCADA and IT security (\$1.5 million)
    - Copier/printer lease (\$162,480)
    - Microwave tower services (\$90,000)
  - Movement of Water (\$1.4 million)
  - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$594,377)
  - C&SF and STA SCADA & Telemetry Maintenance (\$590,708)
  - C&SF and STA Levee Maintenance/Mowing/Tree Management of Canals/Levees (\$550,396)
  - Public Use and Security (\$541,000)
  - Land Stewardship Restoration and Monitoring (\$400,000)
  - Exotic & Terrestrial Plant Control (\$287,953)

#### IV. PROGRAM ALLOCATIONS

- Land Stewardship Interim Lands – Administration & Taxes (\$221,094)
- Aquatic Plant Control (\$160,000)
- Contracted Land Management Services (\$164,272)
- Flood Protection Level of Service/Sea Level Rise/ Resiliency (\$100,000)
- Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
- Preventative Maintenance & Operational Plan (\$73,200)
- Land Stewardship Program Support for Survey Services (\$40,000)
- Safety & Security Management (\$34,437)
- Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$6,500)
- Permitting (\$5,350)
- Operating Expenses:
  - Exotic Plant Control (\$24.8 million), which includes:
    - new works for BBCW, C-44, 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 and Wetland Mitigation lands under District management (\$18.0 million)
    - *Lygodium* and *Melaleuca* treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$6.8 million)
  - Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$22.0 million)
  - C&SF & STA Movement of Water/Pumping Operations (\$11.9 million)
  - Aquatic Plant Control and Aquatic Plant Control /Long Term Plan (LTP) STA O&M (\$10.5 million)
  - C&SF & STA Structure & Pump Station Maintenance/Modification (\$9.0 million)
    - C&SF & STA Pump/Engine Overhaul Program (\$1.3 million)
    - G-370/G-372 Pump Station Engine Overhaul (\$2.0 million)
    - BCB Corkscrew #3 Replacement and Associated Berms (\$500,000)
  - Maintenance of Canals/Levees/Tree Management (\$7.3 million), which includes:
    - C&SF and STA Mowing and Maintenance for Canals and Levees (\$3.6 million)
    - C&SF and STA Tree Management (\$2.1 million)
    - C&SF and STA Maintenance for Canals and Levees (\$1.6 million)
  - O&M IT Support (\$5.5 million), which includes:
    - Software maintenance (\$4.3 million)
    - Planning/computer / monitor replacements (\$444,000)
    - Utilities (\$350,344)

#### IV. PROGRAM ALLOCATIONS

- Hardware maintenance (\$355,968)
- Microwave Equipment Repairs (\$78,660)
- Preventative Maintenance & Operational Plan (\$3.2 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 (\$1.5 million)
  - Utilities (\$1.3 million)
  - Building lease payments for the service centers (\$368,146)
- Terrestrial Plant Control and Terrestrial Plant Control/ LTP STA O&M (\$2.8 million)
- Telemetry & Electronics Maintenance (\$1.7 million)
- Operations & Maintenance Field Station Maintenance (\$1.8 million)
- Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.5 million)
- Public Use and Security/ LTP STA O&M (\$1.5 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 (\$1.4 million)
- Canal/Levee Maintenance Fleet – (\$1.3 million), which includes:
  - Fleet vehicle fuel and oil (\$519,857)
  - Fleet parts and supplies (\$452,208)
  - Vehicle Maintenance & Repair (\$327,018)
- Automotive - Departments Outside O&M (\$816,377), which includes:
  - Vehicle Fuel Card Consumed (\$346,500)
  - Fleet vehicle fuel and oil (\$251,721)
  - Parts & Supplies - Fleet (\$145,965)
  - Maintenance and Repair – Vehicles (72,191)
- 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)

#### IV. PROGRAM ALLOCATIONS

- 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:
  - 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)
- Contracted Land Management Services (\$1.0 million)
- Land Stewardship Equipment and Infrastructure Maintenance (\$889,236)
- Security, Emergency and Safety Management (\$923,866)
- Prescribed Burn (\$840,400)
- Biocontrol Exotic Plant (\$1.0 million)
- Land Stewardship Mechanical Vegetation Control (\$723,204)
- Land Stewardship Restoration and Monitoring – (\$614,131), which includes:

#### IV. PROGRAM ALLOCATIONS

- Wetland Restoration for DuPuis Management and Gardner Cobb (\$614,131)
- Contamination Assessments (\$613,893)
- Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$227,186)
- Land Stewardship Program Support (\$161,343)
- Permitting (\$18,696)
- Operating Capital Outlay:
  - C&SF and STA Pump Station & Structure Maintenance/Overhaul (\$612,602 million), 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 coming online (\$612,602).
  - C&SF and STA Levee/Canal Maintenance (\$1.5 million), 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 coming online (\$1.5 million).
  - STA Compliance (\$24,000)
  - Security Management Security Equipment (\$9,500)
- 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:
  - Biocontrol Exotic Plant (\$300,000)
  - STA Aquatic Plant Control (\$210,408)
  - STA Compliance (\$181,345)
  - Terrestrial Plant Control (\$104,000)
  - 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: 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, including exotic and aquatic plant control and bank stabilization (\$8.0 million), release of reservations funds for Exotic Plant Control (\$892,383), Biocontrol and Terrestrial Plant Control (\$404,000) BCB Collier County Cooperative Agreement (\$2.2 million) for the design and start of construction on the

#### **IV. PROGRAM ALLOCATIONS**

Gordon and Palm River Structure Replacements, and the BCB I-75 #2 Weir Replacement (\$2.1 million).



## 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.

## 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 5,234,995	\$ 5,465,307	\$ 6,187,822	\$ 6,836,303	\$ 8,009,657	\$ 1,173,354	17.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 651,543	\$ 750,496	\$ 805,614	\$ 1,415,094	\$ 1,295,094	\$ (120,000)	-8.5%
Operating Expenses	\$ 11,903,064	\$ 4,888,497	\$ 5,943,233	\$ 7,747,768	\$ 7,396,801	\$ (350,967)	-4.5%
Operating Capital Outlay	\$ 1,235,061	\$ 1,601,659	\$ 1,558,731	\$ 1,904,951	\$ -	\$ (1,904,951)	-100.0%
Fixed Capital Outlay	\$ 8,936,209	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 27,960,871</b>	<b>\$ 22,344,109</b>	<b>\$ 15,727,470</b>	<b>\$ 19,704,129</b>	<b>\$ 16,751,552</b>	<b>\$ (2,952,577)</b>	<b>-15.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 13,570,212	\$ 2,298,893	\$ -	\$ 15,000	\$ 796,000	\$ 71,447	\$ 16,751,552

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 8,009,657	\$ -	\$ 8,009,657
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,295,094	\$ -	\$ 1,295,094
Operating Expenses	\$ 5,334,284	\$ 2,062,517	\$ 7,396,801
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 14,689,035</b>	<b>\$ 2,062,517</b>	<b>\$ 16,751,552</b>

## IV. PROGRAM ALLOCATIONS

### Changes and Trends

The increases in Contracted Services between Fiscal Year 2022-23 to Fiscal Year 2024-25 are due to increases in public use and security on District lands. Fluctuations in Fixed Capital Outlay, Operating Capital Outlay and Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to the cash flow needs for the C-139 Annex Restoration Project as it moved from design to construction. Operating Expenses, Contracted Services, Operating Capital Outlay and Fixed Capital Outlay have increased from Fiscal Year 2024-25 to Fiscal Year 2025-26 due to the multi-year funding requirements for the C-139 Annex Restoration Project based on the land management and construction needs as well as the additional land management support on project lands, along with the reduction of Pennsuco willing seller funding and the increased needs for land management on District lands.

Land management activities continue to be funded using ad valorem, mitigation revenues, state revenues from the Land Acquisition Trust Fund, and lease revenues. Land Acquisition Trust Fund revenues have enabled the District to maintain the level of service by funding maintenance and land management needs. Lease revenue generated from land acquired through the Save Our Everglades Trust Fund and Federal grant funds are being used to support land management activities so that existing ad valorem funds can be used in support of other District priorities.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$16.8 million, a 15.0 percent (\$3.0 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$19.7 million. For the Fiscal Year 2026-27 Preliminary Budget, the decrease in Operating Capital Outlay of 100.0 percent (\$1.9 million) is due to the reduced funding need for the C-139 Annex project as it moves to operations and the decrease in Operating Capital Outlay of 100.0 percent (\$1.8 million) is due to the one-time funding for the Bird Rookery Board Walk project. Contracted Services decreased 8.5 percent (\$120,000) primarily due to a shift in land management needs. Operating Expenses decreased 4.5 percent (\$350,967) due to the reduced funding need for the C-139 Annex project. Salaries and Benefits increased 17.2 percent (\$1.2 million), reflecting a budgeted set-aside equal to approximately 2 percent of payroll for potential increases, along with proposed increases in FRS rates, employer FICA taxes, and health insurance costs.

### Major Budget Items for this activity include the following:

- Salaries and Benefits (\$8.0 million)

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

Major Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Phase	Salaries and Benefits (Revenue Source: Lake Belt Mitigation)	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses (Revenue Source: Lake Belt Mitigation)	Grand Total <sup>1</sup>
C-139 Annex Restoration Project	Operations	\$ 657,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,284,133	\$ 1,941,942
Total		\$ 657,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,284,133	\$ 1,941,942

<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits

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

- Contracted Services:

#### IV. PROGRAM ALLOCATIONS

- Public Use and Security (\$541,000)
- Land Stewardship Restoration and Monitoring (\$400,000)
- Land Stewardship Interim Lands – Administration (\$221,094)
- Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
- Land Stewardship Program Support for Survey Services (\$40,000)
- Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$6,500)
- Operating Expenses:
  - Public Use and Security/ LTP STA O&M (\$1.5 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 (\$1.4 million)
  - Land Stewardship Restoration and Monitoring – (\$614,131), which includes:
    - Wetland Restoration for DuPuis Management and Gardner Cobb (\$614,131)
  - Land Stewardship Equipment and Infrastructure Maintenance (\$889,236)
  - Prescribed Burn (\$840,400)
  - Land Stewardship Mechanical Vegetation Control (\$723,204)
  - Land Stewardship Program Support (\$161,343)
- Interagency Expenditures:
  - 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 (\$1.6 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 approximately 2,175 miles of canals and 2,130 miles of levees/berms, 98 pumping stations, 936 water control structures, and 620 project culverts, 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 55,095,551	\$ 61,467,125	\$ 65,942,634	\$ 68,487,488	\$ 72,744,148	\$ 4,256,660	6.2%
Other Personal Services	\$ -	\$ 2,395	\$ 38,000	\$ -	\$ -	\$ -	-
Contracted Services	\$ 12,254,409	\$ 8,721,721	\$ 19,876,311	\$ 9,591,805	\$ 10,794,098	\$ 1,202,293	12.5%
Operating Expenses	\$ 52,945,230	\$ 55,269,387	\$ 65,993,077	\$ 56,473,036	\$ 64,595,387	\$ 8,122,351	14.4%
Operating Capital Outlay	\$ 14,638,962	\$ 19,385,270	\$ 43,920,905	\$ 12,247,382	\$ 2,112,602	\$ (10,134,780)	-82.8%
Fixed Capital Outlay	\$ 29,218,476	\$ 31,361,514	\$ 94,575,771	\$ 120,644,417	\$ 85,762,688	\$ (34,881,729)	-28.9%
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%
<b>TOTAL</b>	<b>\$ 164,522,375</b>	<b>\$ 176,982,255</b>	<b>\$ 291,598,011</b>	<b>\$ 326,526,494</b>	<b>\$ 295,091,289</b>	<b>\$ (31,435,205)</b>	<b>-9.6%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 182,872,793	\$ 63,342,971	\$ -	\$ 8,630	\$ 44,000,000	\$ 4,866,895	\$ 295,091,289

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 72,744,148	\$ -	\$ 72,744,148
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 10,741,778	\$ 52,320	\$ 10,794,098
Operating Expenses	\$ 44,878,680	\$ 19,716,707	\$ 64,595,387
Operating Capital Outlay	\$ 2,112,602	\$ -	\$ 2,112,602
Fixed Capital Outlay	\$ 41,762,688	\$ 44,000,000	\$ 85,762,688
Interagency Expenditures (Cooperative Funding)	\$ 101,844	\$ -	\$ 101,844
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ 58,980,522
<b>TOTAL</b>	<b>\$ 172,341,740</b>	<b>\$ 122,749,549</b>	<b>\$ 295,091,289</b>

### Changes and Trends

The Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program have had a change in sources of funding over the last five years. The

#### IV. PROGRAM ALLOCATIONS

program has been historically funded with recurring ad valorem but with competing increased operations and maintenance costs associated with new restoration infrastructure being turned over to operations after construction completion and increases in fuel, electricity, service contracts such as mowing, coupled with the backlog of critical flood control projects that had been unfunded for years, the District requested assistance from the Governor and Legislature to fund the aging infrastructure. In Fiscal Year 2023-24, the District was allocated funding from the Legislative Budget Commission (LBC) in the amount of \$43.9 million to assist with an urgent S-9 Pump Station failure and to support on-going Critical Flood Control Infrastructure projects along with Land Management needs to support Picayune Strand Restoration. As a result of the 2024 Legislative session, the District was appropriated \$150 million for both Critical Flood Control Infrastructure projects and the operations and maintenance of the C&SF and STA's. The \$150 million was allocated between the Districts Fiscal Year 2023-24 budget and Fiscal Year 2024-25 Adopted Budget. These changes in funding sources and allocations of those funds have changed the trends between the Fiscal Year 2021-22 and Fiscal Year 2024-25.

Salaries and Benefits increased between Fiscal Year 2023-24 and Fiscal Year 2025-26 due to additional new staffing and existing staffing reallocations in support of Critical Flood Control Infrastructure projects within the agency and for the new works operations from completed CERP, Restoration Strategies and NEEPP projects, as well as approved cost-of-living adjustments, yearly FRS rate increases and FICA increases.

Contracted Services fluctuated from Fiscal Year 2022-23 to Fiscal Year 2024-25 primarily due to the cash flow requirements of the Critical Flood Control Infrastructure projects and Resiliency contracts fluctuations.

Operating Expenses increased between Fiscal Year 2022-23 and Fiscal Year 2024-25 primarily due to the addition of new operational works within the District from completed Everglades Restoration projects for CERP, RS, and NEEPP and due to costs increasing steadily for operations and maintenance activities for pumping operations, pump station and structure maintenance, mowing, and tree management. In Fiscal Year 2022-23, the District had increased expenditures supporting storm pumping and debris removal. An increase in expenditures in Fiscal Year 2024-25 is also due to one-time state appropriations for operations.

Operating Capital Outlay increased between Fiscal Year 2022-23 and Fiscal Year 2024-25 primarily due to the cash flow requirements for the Critical Flood Control Infrastructure projects and for one-time heavy equipment and fleet supporting the Inspector General Audit Report, and for the C-44 Reservoir and STA, and Caloosahatchee River West Basin Storage Reservoir projects as components move to operations along with one-time state appropriations funding for operations.

Fixed Capital Outlay increased between Fiscal Year 2022-23 and Fiscal Year 2024-25 primarily due to the cash flow requirements of the Critical Flood Control Infrastructure projects and Resiliency projects funded with both Federal and State Grant awards and one-time state appropriations for operations.

Interagency Expenditures have also fluctuated due to the one-time funding in the Fiscal Year 2023-24 Budget for the USACE C&SF Flood Resiliency 216 Study (\$350,000) and the increase

## IV. PROGRAM ALLOCATIONS

in the Fiscal Year 2024-25 Budget is for one-time State Regional Climate Projections Grant funds.

The Fund Balance for Economic Stabilization is re-budgeted each year.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$295.1 million, a 9.6 percent (\$31.4 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$326.5 million.

Fixed Capital Outlay decreased 28.9 percent (\$34.9 million), primarily due to construction cash-flow timing for the G-6A Pump Station and EOC Backup Facility, the absence of one-time resiliency grant budgeting, and the reclassification of the Gordon and Palm River Replacements and I-75 #2 Canal Weir Replacement projects to other expense categories.

Contracted Services increased 12.5 percent (\$1.2 million), which is primarily due to the addition of the HC1A Feasibility Study and Modeling initiative.

Operating Capital Outlay decreased 82.8 percent (\$10.1 million) due to the reduction of one-time funding for the IG Report supporting replacement of aging heavy equipment and fleet, and lower cash-flow needs as Critical Flood Control Infrastructure and Resiliency projects are completed or transition from design to construction.

Operating Expenses increased 14.4 percent (\$8.1 million) due to the realignment of BCB Capital Projects from Fixed Capital Outlay for the Gordon and Palm River Structure Replacements and the I-72 #2 Canal Weir Replacement.

Salaries and Benefits increased 6.2 percent (\$4.3 million), reflecting a budgeted set-aside equal to approximately 2 percent of payroll for potential increases, along with proposed increases in FRS rates, employer FICA taxes, and health insurance costs.

### Major Budget Items for this activity include the following:

- Salaries and Benefits (\$72.7 million)

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

Major Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Phase	Salaries and Benefits (Revenue Source: District Ad Valorem)	Other Personnel Services	Contracted Services (Revenue Source: District Ad Valorem)	Fixed Capital Outlay (Revenue Source: District Ad Valorem)	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total <sup>1</sup>
G-6A Auxiliary Pump Station & S-6 Refurbishment	Construction	\$ 393,717	\$ -	\$ -	\$ 36,962,688	\$ -	\$ -	\$ -	\$ 37,356,405
Section 203 C&SF Reach A Broward County Basins	Study	\$ -	\$ -	\$ 4,273,864	\$ -	\$ -	\$ -	\$ -	\$ 4,273,864
<b>Total</b>		<b>\$ 393,717</b>	<b>\$ -</b>	<b>\$ 4,273,864</b>	<b>\$ 36,962,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,630,269</b>

<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits

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

- Contracted Services:
  - C&SF & STA Structure and Pump Station Modification, Replacement and Maintenance (\$3.0 million)
    - BCB HC1A Feasibility Study and Modeling (\$1.3 million)
  - Movement of Water (\$1.4 million)

#### IV. PROGRAM ALLOCATIONS

- C&SF & STA Levee Maintenance/Mowing/Tree Management of Canals/Levees (\$550,396)
- C&SF & STA SCADA & Telemetry Maintenance (\$590,708)
- Flood Protection Level of Service/Sea Level Rise/ Resiliency (\$100,000)
- Operating Expenses:
  - Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$22.0 million)
  - C&SF & STA Movement of Water/Pumping Operations (\$11.9 million)
  - C&SF & STA Structure & Pump Station Maintenance/Modification (\$9.0 million)
    - C&SF & STA Pump/Engine Overhaul Program (\$1.3 million)
    - G-370/G-372 Pump Station Engine Overhaul (\$2.0 million)
    - BCB Corkscrew #3 Replacement and Associated Berms (\$500,000)
  - Maintenance of Canals/Levees/Tree Management (\$7.3 million), which includes:
    - C&SF and STA Mowing for Canals and Levees (\$3.6 million)
    - C&SF and STA Tree Management (\$2.1 million)
    - C&SF and STA Maintenance for Canals and Levees (\$1.6 million)
  - Operations & Maintenance Field Station Maintenance (\$1.8 million)
  - C&SF & STA Telemetry & Electronics Maintenance (\$1.7 million)
  - C&SF & STA Contamination Assessments (\$613,893)
- Operating Capital Outlay:
  - C&SF and STA Pump Station & Structure Maintenance/Overhaul (\$612,602), 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 coming online (\$612,602)
  - C&SF and STA Levee/Canal Maintenance (\$1.5 million), which includes:
    - 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 coming online (\$1.5 million).
- Fixed Capital Outlay:
  - District Potential Future Resiliency Grants Projects (\$44.0 million)
  - EOC Backup Facility (\$4.8 million)
- Interagency Expenditures:
  - Resiliency Initiatives (\$50,000)
  - STA Telemetry (\$31,844)
  - Structure Maintenance (\$20,000)
- Fund Balance – Emergency Response:



#### IV. PROGRAM ALLOCATIONS

- 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: BCB I-75 #2 Weir Replacement (\$2.1 million), BCB Gordon and Palm River Structure Replacements projects (\$2.2 million) and Bank Stabilization (\$100,000).

## 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 lands and works. 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,248,921	\$ 781,332	\$ 1,031,613	\$ 844,262	\$ 829,995	\$ (14,267)	-1.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 115,724	\$ 111,098	\$ 326,933	\$ 73,200	\$ 73,200	\$ -	0.0%
Operating Expenses	\$ 3,544,877	\$ 3,109,093	\$ 4,528,472	\$ 3,187,063	\$ 3,189,313	\$ 2,250	0.1%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,178,184</b>	<b>\$ 4,374,470</b>	<b>\$ 7,824,766</b>	<b>\$ 4,104,525</b>	<b>\$ 4,092,508</b>	<b>\$ (12,017)</b>	<b>-0.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 4,092,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,092,508

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 829,995	\$ -	\$ 829,995
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 73,200	\$ -	\$ 73,200
Operating Expenses	\$ 3,189,313	\$ -	\$ 3,189,313
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,092,508</b>	<b>\$ -</b>	<b>\$ 4,092,508</b>

#### Changes and Trends

Operating Capital Outlay increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to the cash flow funding needs for facilities planned replacements.

Operating Expenses also fluctuated from Fiscal Year 2022-23 to Fiscal Year 2024-25 as necessary repairs and preventative maintenance to District facilities took place and due to increased electric costs. In Fiscal Year 2024-25, Operating Expenses increased due to increased maintenance costs, increased lease, and utility costs.

Contracted Services fluctuations between Fiscal Year 2022-23 and Fiscal Year 2024-25 are for the preventive maintenance and operational plan and due to a backlog of maintenance projects being contracted out.

Debt expenditures from Fiscal Year 2022-23 to Fiscal Year 2024-25 have increased due to postings supporting the implementation of the new GASB 87 accounting standard for recording facility lease agreements.

#### IV. PROGRAM ALLOCATIONS

Salaries and Benefits fluctuations between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to staff vacancies, which had required more work to be contracted out.

##### **Budget Variances**

The Fiscal Year 2026-27 Preliminary Budget is \$4.1 million, a 0.3 percent (\$12,017) decrease from the Fiscal Year 2025-26 Adopted Budget of \$4.1 million. Operating Expenses increased 0.1 percent (\$2,250) due to additional utility costs. Salaries and Benefits decreased 1.7 percent (\$14,267) due to staffing vacancies.

##### **Major Budget Items for this activity include the following:**

- Salaries and Benefits (\$829,995)
- Contracted Services:
  - Preventative Maintenance & Operational Plan (\$73,200)
- Operating Expenses:
  - Preventative Maintenance & Operational Plan (\$3.2 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 (\$1.5 million)
    - Utilities (\$1.3 million)
    - Building lease payments for the service centers (\$368,146)

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,370,778	\$ 4,635,356	\$ 4,616,840	\$ 4,361,393	\$ 4,726,843	\$ 365,450	8.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 421,464	\$ 528,551	\$ 757,289	\$ 612,225	\$ 612,225	\$ -	0.0%
Operating Expenses	\$ 26,756,639	\$ 28,366,126	\$ 37,545,522	\$ 42,006,623	\$ 41,653,171	\$ (353,452)	-0.8%
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	\$ 614,408	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 31,830,970</b>	<b>\$ 34,159,367</b>	<b>\$ 44,577,655</b>	<b>\$ 47,597,149</b>	<b>\$ 47,609,147</b>	<b>\$ 11,998</b>	<b>0.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
Fiscal Year 2026-27	\$ 22,308,135	\$ 7,109,330	\$ -	\$ -	\$ 10,306,745	\$ 7,884,937	\$ 47,609,147

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 4,726,843	\$ -	\$ 4,726,843
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 612,225	\$ -	\$ 612,225
Operating Expenses	\$ 37,428,428	\$ 4,224,743	\$ 41,653,171
Operating Capital Outlay	\$ 2,500	\$ -	\$ 2,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 614,408	\$ -	\$ 614,408
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 43,384,404</b>	<b>\$ 4,224,743</b>	<b>\$ 47,609,147</b>

### 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

## IV. PROGRAM ALLOCATIONS

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 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 coming online. An additional factor contributing to the increases are the additional 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 coming online, work within the ECP stormwater treatment areas 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 9 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, approved cost-of-living increases, FICA and FRS rate increases.

Interagency Expenditures 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 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.

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 coming online. The decrease in the Fiscal Year 2024-25 Adopted Budget is due to the recurring routine small equipment needs 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 Preliminary Budget is \$47.6 million, a 0.0 percent (\$11,998) increase from the Fiscal Year 2025-26 Adopted Budget of \$47.6 million. This is primarily due to an decrease of 0.8 percent (\$353,452) in Operating Expenditures, primarily due to decrease for Exotic Plant control for new works projects. Salaries and Benefits increased 8.4 percent (\$365,450), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$4.7 million)
- Contracted Services:
  - Exotic & Terrestrial Plant Control (\$287,953)
  - Aquatic Plant Control (\$160,000)

#### IV. PROGRAM ALLOCATIONS

- Contracted Land Management Services (\$164,272)
- Operating Expenses:
  - Exotic Plant Control (\$24.8 million), which includes:
    - new works for BBCW, C-44, 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 and Wetland Mitigation lands under District management (\$18.0 million)
    - *Lygodium* and *Melaleuca* treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$6.8 million)
  - Aquatic Plant Control and Aquatic Plant Control / LTP STA O&M (\$10.5 million)
  - Terrestrial Plant Control and Terrestrial Plant Control/ LTP STA O&M (\$2.8 million)
  - Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.5 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:
  - Biocontrol Exotic Plant (\$300,000)
  - Aquatic Plant Control - STA (\$210,408)
  - 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 (\$5.8 million), and Wetland Mitigation for Land Management (\$1.3 million).

## 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,691,810	\$ 5,000,437	\$ 5,661,454	\$ 5,861,577	\$ 5,761,945	\$ (99,632)	-1.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 299,331	\$ 273,883	\$ 250,146	\$ 680,092	\$ 634,164	\$ (45,928)	-6.8%
Operating Expenses	\$ 717,517	\$ 725,654	\$ 765,041	\$ 1,171,599	\$ 1,172,178	\$ 579	0.0%
Operating Capital Outlay	\$ 269,188	\$ 47,139	\$ 592,802	\$ 9,500	\$ 33,500	\$ 24,000	252.6%
Fixed Capital Outlay	\$ -	\$ -	\$ 132,889	\$ 12,402	\$ 12,402	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ 95,542	\$ 45,955	\$ 124,547	\$ 189,893	\$ 181,845	\$ (8,048)	-4.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 6,073,368</b>	<b>\$ 6,093,069</b>	<b>\$ 7,526,879</b>	<b>\$ 7,925,063</b>	<b>\$ 7,796,034</b>	<b>\$ (129,029)</b>	<b>-1.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 7,796,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,796,034

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,761,945	\$ -	\$ 5,761,945
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 629,164	\$ 5,000	\$ 634,164
Operating Expenses	\$ 858,162	\$ 314,016	\$ 1,172,178
Operating Capital Outlay	\$ 33,500	\$ -	\$ 33,500
Fixed Capital Outlay	\$ 12,402	\$ -	\$ 12,402
Interagency Expenditures (Cooperative Funding)	\$ 181,845	\$ -	\$ 181,845
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 7,477,018</b>	<b>\$ 319,016</b>	<b>\$ 7,796,034</b>

### Changes and Trends

## IV. PROGRAM ALLOCATIONS

Over the past few years, this activity has increased due to new works for infrastructure coming online. Salaries and Benefits have increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 with staff supporting the additional new works coming online as well as cost-of-living increases and increases in FRS rates and FICA. Operating Capital Outlay has fluctuated from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to one-time laboratory, radio, and other field expenses connected with new works projects. Operating Expenses have increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to operational expenses for fish collection and analysis in the STAs as new Restoration Strategies projects come online.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$7.8 million, a 1.6 percent (\$129,029) decrease from the Fiscal Year 2025-26 Adopted Budget of \$7.9 million. Operating Capital Outlay had a major increase of 252.6 percent (\$24,000) due to the funding for Water Quality Monitoring (WQM) Field Equipment supporting new works for Restoration Strategies projects. Contracted Services decreased 6.8 percent (\$45,928) due to reductions in new works and Interagency Expenditures decreased 4.2 percent (\$8,048) due to reductions in new works. Salaries and Benefits decreased 1.7 percent (\$99,632) due to staff reallocation to other activities.

### Major Budget Items for this activity include the following:

- Salaries and Benefits (\$5.8 million)
- Contracted Services:
  - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$594,377)
  - Safety & Security Management (\$34,437)
  - Permitting (\$5,350)
- Operating Expenses:
  - Security, Emergency and Safety Management (\$923,866)
  - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$227,186)
  - Permitting (\$18,696)
- Operating Capital Outlay:
  - STA Compliance (\$24,000)
  - Security Management Security Equipment (\$9,500)
- Fixed Capital Outlay
  - Security Replacement Access Control Panel (\$12,402)
- Interagency Expenditures:
  - STA Compliance (\$181,845)

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 3,321,664	\$ 3,561,363	\$ 4,101,896	\$ 4,261,118	\$ 4,399,738	\$ 138,620	3.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 2,742	\$ 13,772	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 5,693,037	\$ 5,706,549	\$ 6,091,802	\$ 5,055,071	\$ 5,086,870	\$ 31,799	0.6%
Operating Capital Outlay	\$ 56,848	\$ 64,630	\$ 818,456	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ 32,805	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 745	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 9,071,549</b>	<b>\$ 9,368,834</b>	<b>\$ 11,025,926</b>	<b>\$ 9,316,189</b>	<b>\$ 9,486,608</b>	<b>\$ 170,419</b>	<b>1.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
Fiscal Year 2026-27	\$ 9,462,579	\$ -	\$ -	\$ -	\$ -	\$ 24,029	\$ 9,486,608

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 4,399,738	\$ -	\$ 4,399,738
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 5,086,870	\$ -	\$ 5,086,870
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 9,486,608</b>	<b>\$ -</b>	<b>\$ 9,486,608</b>

### Changes and Trends

This activity represents an increase from Fiscal Year 2022-23 to Fiscal Year 2024-25. The District has worked to capture our expenditures more accurately in Fleet Services, thus showing the increase in expenditures over that timeframe. The past five years reflect the consolidation of a previously decentralized spending pattern providing a better financial trend for evaluation. Operating Expenses have increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to the centralization of previously decentralized Fleet Activities and rising costs for maintenance and Operating Capital Outlay increased in Fiscal Year 2024-25 for some one-time levee and structure maintenance equipment replacements and Fixed Capital Outlay had a one-time increase in Fiscal Year 2023-24 for fleet shop equipment upgrades.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$9.5 million, a 1.8 percent (\$170,419) increase from the Fiscal Year 2025-26 Adopted Budget of \$9.3 million. Salaries and Benefits increased

#### IV. PROGRAM ALLOCATIONS

3.3 percent (\$138,620), reflecting a budgeted set-aside equal to approximately 2 percent of payroll for potential increases, along with proposed increases in FRS rates, employer FICA taxes, and health insurance costs.

Operating Expenses increased 0.6 percent (\$31,799) to support new works operational fleet and equipment maintenance costs.

**Major Budget Items for this activity include the following:**

- Salaries and Benefits (\$4.4 million)
- Operating Expenses:
  - Canal/Levee Maintenance Fleet – (\$1.3 million), which includes:
    - Fleet vehicle fuel and oil (\$519,857)
    - Fleet parts and supplies (\$452,208)
    - Vehicle Maintenance & Repair (\$327,018)
  - Automotive - Departments Outside O&M (\$816,377), which includes:
    - Vehicle Fuel Card Consumed (\$346,500)
    - Fleet vehicle fuel and oil (\$251,721)
    - Parts & Supplies - Fleet (\$145,965)
    - Maintenance and Repair – Vehicles (72,191)
  - 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 5,391,023	\$ 6,152,890	\$ 6,724,692	\$ 6,972,612	\$ 7,340,241	\$ 367,629	5.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 611,816	\$ 550,920	\$ 1,636,001	\$ 1,717,161	\$ 1,717,161	\$ -	0.0%
Operating Expenses	\$ 3,516,481	\$ 4,004,786	\$ 3,944,583	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 9,751,698</b>	<b>\$ 10,865,735</b>	<b>\$ 12,528,260</b>	<b>\$ 14,239,039</b>	<b>\$ 14,606,668</b>	<b>\$ 367,629</b>	<b>2.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 14,606,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,606,668

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,340,241	\$ -	\$ 7,340,241
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,717,161	\$ -	\$ 1,717,161
Operating Expenses	\$ 5,549,266	\$ -	\$ 5,549,266
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 14,606,668</b>	<b>\$ -</b>	<b>\$ 14,606,668</b>

### Changes and Trends

Operating Expenses fluctuated from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to increases in software upgrade costs and licensing costs. Operating Expenses continue to increase each year as software upgrades and licensing costs increase each year.

Contracted Services overall increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to the increased need for external IT contractual software support.

#### IV. PROGRAM ALLOCATIONS

Operating Capital Outlay fluctuated from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to needs in computer hardware purchases.

Salaries and Benefits increased from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to IT staff supporting the program. As new works infrastructure comes online, the allocation of IT staff for network operations, computer support and maintenance increases, along with approved cost-of-living increases, and employers share of FICA and FRS contribution rate increases.

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 Preliminary Budget is \$14.6 million, a 2.6 percent (\$367,629) increase from the Fiscal Year 2025-26 Adopted Budget of \$14.2 million. Salaries and Benefits increased 5.3 percent (\$367,629), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$7.3 million)
- Contracted Services:
  - O&M IT Support (\$1.7 million), which includes:
    - Computer consulting services for enterprise resource support and SCADA and IT security (\$1.5 million)
    - Copier/printer lease (\$162,480)
    - Microwave tower services (\$90,000)
- 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 15,279,025	\$ 16,509,700	\$ 17,538,095	\$ 19,098,567	\$ 19,849,077	\$ 750,510	3.9%
Other Personal Services	\$ 48,847	\$ 62,360	\$ 68,367	\$ 87,466	\$ 87,466	\$ -	0.0%
Contracted Services	\$ 202,429	\$ 250,618	\$ 456,025	\$ 391,019	\$ 391,019	\$ -	0.0%
Operating Expenses	\$ 1,246,272	\$ 844,206	\$ 1,745,100	\$ 5,926,711	\$ 6,526,711	\$ 600,000	10.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 51,157	\$ 592,560	\$ 55,551	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 16,827,731</b>	<b>\$ 18,259,443</b>	<b>\$ 19,863,138</b>	<b>\$ 25,503,763</b>	<b>\$ 26,854,273</b>	<b>\$ 1,350,510</b>	<b>5.3%</b>

#### SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 19,849,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,849,077
Other Personal Services	\$ 87,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,466
Contracted Services	\$ 391,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391,019
Operating Expenses	\$ 6,526,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,526,711
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 26,854,273</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,854,273</b>

#### 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	157	\$ 13,111,842	\$ 19,849,077	\$ -	\$ 19,849,077
Other Personal Services	2	\$ 87,466	\$ 87,466	\$ -	\$ 87,466
Contracted Services	-	\$ -	\$ 376,849	\$ 14,170	\$ 391,019
Operating Expenses			\$ 2,059,670	\$ 4,467,041	\$ 6,526,711
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 22,373,062</b>	<b>\$ 4,481,211</b>	<b>\$ 26,854,273</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	163	163	159	158	157	(1)	-0.6%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	2	2	2	2	2	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>165</b>	<b>165</b>	<b>161</b>	<b>160</b>	<b>159</b>	<b>(1)</b>	<b>-0.6%</b>

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 4.0 Regulation  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

FY 2024-25 Budget (Adopted)		158	25,503,763	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits		(1)		-
Other Personal Services				-
Contracted Services				-
Operating Expenses				-
Operating Capital Outlay				-
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				-
Reserves				-
TOTAL REDUCTIONS		(1)		-



## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 4.0 Regulation  
 Fiscal Year 2025-26  
 Preliminary Budget - January 15, 2026

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				750,510	
1	Increase in Total Salaries and Wages	270,532			The increase in Salaries and Wages is reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases partially offset by a reduction in staff assigned to this program.
2	Increase in Total Fringe Benefits	479,978			The net increase in Fringe Benefits is due to the proposed increase in FRS rates, employer share of FICA taxes and medical insurance.
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				600,000	
3	Increase in Regulation Program Support	600,000			The increase in program support is due to an increase in medical insurance based on claims history and actuarial projections.
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>			0	1,350,510	
<b>4.0 Regulation</b>					
Total Workforce and Preliminary Budget for FY 2026-27			157	\$ 26,854,273	

## IV. PROGRAM ALLOCATIONS

### Changes and Trends

This program represents a continued level of service. 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 to Fiscal Year 2024-25, changes in Contracted Services are from increases in permitting support costs including advertising expense and IT consulting expense for permitting software. Increase in Salaries and Benefits is due to approved cost-of-living increases, increases in FRS contributions, and employers share of FICA taxes. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increases in IT software maintenance and increases in health and self-insurance budget, but expenses vary based on expenditure postings. 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 Preliminary Budget is \$26.9 million, a 5.3 percent (\$1.4 million) increase from the Fiscal Year 2025-26 Adopted Budget of \$25.5 million. This increase is due primarily to a 10.1 percent (\$600,000) 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 3.9 percent (\$750,510), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance. These increases were partially reduced by a decrease in staff supporting this Program.

### Major Budget Items for this program include the following:

- Salaries and Benefits (\$19.8 million) (157 FTEs)
- Other Personal Services (2 OPS):
  - Water Use Permitting contractor support for permit administration (\$43,733)
  - Environmental Resource and Water Use Permitting contract support for permit application processing (\$43,733)
- Contracted Services:
  - Water Use Permitting legal services for publishing legal notices of receipt of application for individual consumptive use permits (\$60,000)
  - Environmental Resource Permitting (\$37,958), which includes:
    - Scanning and Advertising Services (\$24,958)
    - Contract Pilot Services (\$13,000)
  - Regulation IT Support (\$270,329), which includes:
    - Computer consulting services (\$201,324)
    - Copier/printer leases (\$44,005)
    - Network Cabling (\$25,000)
- Operating Expenses:

#### IV. PROGRAM ALLOCATIONS

- 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 (\$409,939), which includes:
  - Fuel, hangar rental, and annual maintenance costs for routine compliance flights for staff to do aerial inspections to determine the start of construction to permitted sites, monitor the construction of surface water management systems, and locate any sites that are doing work without the appropriate permits in place. Wetland and natural preserve areas are also inspected to detect if any changes or impacts have occurred (\$204,307)
  - Credit Card Processing and County Recording Fees for permit application payment (\$107,775)
  - Office supplies, travel, training, books & subscriptions, part and supplies, and postage (\$97,407)

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 3,899,003	\$ 4,305,384	\$ 4,521,737	\$ 5,744,271	\$ 5,889,533	\$ 145,262	2.5%
Other Personal Services	\$ 22,619	\$ 30,887	\$ 35,467	\$ 43,733	\$ 43,733	\$ -	0.0%
Contracted Services	\$ 51,320	\$ 52,246	\$ 63,652	\$ 60,000	\$ 60,000	\$ -	0.0%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 3,973,682</b>	<b>\$ 4,395,678</b>	<b>\$ 4,626,479</b>	<b>\$ 5,857,179</b>	<b>\$ 6,002,441</b>	<b>\$ 145,262</b>	<b>2.5%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 6,002,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,002,441

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,889,533	\$ -	\$ 5,889,533
Other Personal Services	\$ 43,733	\$ -	\$ 43,733
Contracted Services	\$ 60,000	\$ -	\$ 60,000
Operating Expenses	\$ 9,175	\$ -	\$ 9,175
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 6,002,441</b>	<b>\$ -</b>	<b>\$ 6,002,441</b>

#### 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

#### IV. PROGRAM ALLOCATIONS

objective of collaborating with Public Water Supply permittees by encouraging involvement and open dialogue on Public Water Supply compliance issues. The fluctuations in Operating 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 approved 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 Preliminary Budget is \$6.0 million, a 2.5 percent (\$145,262) increase from the Fiscal Year 2025-26 Adopted Budget of \$5.9 million due to Salaries and Benefits increased 2.5 percent (\$145,262), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$5.9 million)
- Other Personal Services:
  - Water Use Permitting contractor support for the permit administration effort (\$43,733)
- Contracted Services:
  - Water Use Permitting for publishing legal notice of receipt of application for individual consumptive use permits (\$60,000)
- 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  
PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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	\$ -	\$ -	\$ -

## IV. PROGRAM ALLOCATIONS

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

**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 the 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 9,034,800	\$ 9,767,399	\$ 10,494,983	\$ 10,454,317	\$ 10,549,160	\$ 94,843	0.9%
Other Personal Services	\$ 26,228	\$ 31,693	\$ 32,900	\$ 43,733	\$ 43,733	\$ -	0.0%
Contracted Services	\$ 46,035	\$ 7,810	\$ 108,441	\$ 37,958	\$ 37,958	\$ -	0.0%
Operating Expenses	\$ 378,408	\$ 362,241	\$ 346,112	\$ 416,414	\$ 416,414	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 51,157	\$ 55,465	\$ 55,551	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 9,536,629</b>	<b>\$ 10,224,608</b>	<b>\$ 11,037,987</b>	<b>\$ 10,952,422</b>	<b>\$ 11,047,265</b>	<b>\$ 94,843</b>	<b>0.9%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 11,047,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,047,265

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,549,160	\$ -	\$ 10,549,160
Other Personal Services	\$ 43,733	\$ -	\$ 43,733
Contracted Services	\$ 37,958	\$ -	\$ 37,958
Operating Expenses	\$ 416,414	\$ -	\$ 416,414
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 11,047,265</b>	<b>\$ -</b>	<b>\$ 11,047,265</b>

## IV. PROGRAM ALLOCATIONS

### Changes and Trends

The Fiscal Year 2026-27 Preliminary 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 increase in Contracted Services from Fiscal Year 2022-23 to Fiscal Year 2024-25 is due to an increase 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 approved cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$11.1 million, a 0.9 percent (\$94,843) increase from the Fiscal Year 2025-26 Adopted Budget of \$11.0 million. Salaries and Benefits increased 0.9 percent (\$94,843), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$10.6 million)
- Other Personal Services:
  - Environmental Resource Permitting contract support for application processing (\$43,733)
- Contracted Services:
  - Scanning and Advertising Services (\$24,958)
  - Pilot Services (\$13,000)
- Operating Expenses:
  - Environmental Resource Permitting (\$409,939) which includes:
    - Fuel, hangar rental, and annual maintenance costs for routine compliance flights for staff to do aerial inspections to determine the start of construction to permitted sites, monitor the construction of surface water management systems, and locate any sites that are doing work without the appropriate permits in place. Wetland and natural preserve areas are also inspected to detect if any changes or impacts have occurred (\$204,307)
    - Credit Card Processing and County Recording Fees for permit application payment (\$107,775)
    - Office supplies, travel, training, books & subscriptions, part and supplies, and postage (\$97,407)
    - Office supplies, travel, training and postage (\$88,530)



## 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 573,485	\$ 579,908	\$ 539,292	\$ 673,057	\$ 918,219	\$ 245,162	36.4%
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	\$ 4,504,644	\$ 800,000	15.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 620,522</b>	<b>\$ 612,192</b>	<b>\$ 585,717</b>	<b>\$ 4,600,433</b>	<b>\$ 5,445,595</b>	<b>\$ 845,162</b>	<b>18.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 5,445,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,445,595

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 918,219	\$ -	\$ 918,219
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 8,562	\$ 14,170	\$ 22,732
Operating Expenses	\$ 37,603	\$ 4,467,041	\$ 4,504,644
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 964,384</b>	<b>\$ 4,481,211</b>	<b>\$ 5,445,595</b>

#### Changes and Trends

The increase 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 approved cost-of-living salary increases. 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.

This activity is primarily the overall management and administrative support for all regulation activities described under category 4.0.

#### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget \$5.4 million is an 18.4 percent (\$845,162) increase from the Fiscal Year 2025-26 Adopted Budget of \$4.6 million. The increase is due to a 36.4

#### IV. PROGRAM ALLOCATIONS

percent (\$245,162) increase in Salaries and Benefits due to the potential 2 percent cost-of-living increases, as well as the proposed increases in FRS rates, employer share of FICA taxes, and health insurance.

**Major Budget Items for this activity are included in the following:**

- Salaries and Benefits (\$918,219)
- Contracted Services:
  - Claims Handling Fees & Physicals (\$19,092)
- Operating Expenses:
  - Medical, Dental & Vision/Liability Claims Paid (\$4.0 million) Administrator /Actuarial Fees Paid (\$380,176)

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,771,737	\$ 1,857,008	\$ 1,982,083	\$ 2,226,922	\$ 2,492,165	\$ 265,243	11.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 89,460	\$ 162,405	\$ 256,147	\$ 270,329	\$ 270,329	\$ -	0.0%
Operating Expenses	\$ 835,699	\$ 470,457	\$ 1,374,725	\$ 1,596,478	\$ 1,596,478	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 537,095	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 2,696,897</b>	<b>\$ 3,026,966</b>	<b>\$ 3,612,955</b>	<b>\$ 4,093,729</b>	<b>\$ 4,358,972</b>	<b>\$ 265,243</b>	<b>6.5%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 4,358,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,358,972

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,492,165	\$ -	\$ 2,492,165
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 4,358,972</b>	<b>\$ -</b>	<b>\$ 4,358,972</b>

### 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 replacement module continued. The decrease in Operating Expenses from Fiscal 2022-23 to Fiscal Year 2024-25 is due to fluctuation in funding requirements for computer software, utilities, and computer parts and supplies. Debt expenditures from Fiscal Year 2022-23 are postings supporting 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 is due to the approved 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 Preliminary Budget is \$4.4 million, a 6.5 percent (\$265,243) increase from the Fiscal Year 2025-26 Adopted Budget of \$4.1 million. Salaries and Benefits increased 11.9 percent (\$265,243), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$2.5 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 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,202,431	\$ 1,324,708	\$ 974,088	\$ 1,067,396	\$ 1,171,215	\$ 103,819	9.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 18,883	\$ 7,989	\$ 1,732	\$ 30,100	\$ 30,100	\$ -	0.0%
Operating Expenses	\$ 75,509	\$ 74,797	\$ 56,450	\$ 46,150	\$ 46,150	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 1,296,823</b>	<b>\$ 1,407,495</b>	<b>\$ 1,032,270</b>	<b>\$ 1,143,646</b>	<b>\$ 1,247,465</b>	<b>\$ 103,819</b>	<b>9.1%</b>

#### SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,171,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,171,215
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 30,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,100
Operating Expenses	\$ 46,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,150
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,247,465</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,247,465</b>

#### 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	\$ 721,850	\$ 1,171,215	\$ -	\$ 1,171,215
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 30,100	\$ -	\$ 30,100
Operating Expenses			\$ 46,150	\$ -	\$ 46,150
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 1,247,465</b>	<b>\$ -</b>	<b>\$ 1,247,465</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 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	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>0.0%</b>

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 5.0 Outreach  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)					8	1,143,646	
Reductions							
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative	
Salaries and Benefits			-		(11,949)		
1	Decrease in Total Salaries and Wages	(11,949)				The decrease in salaries and benefits is due to a reduction in salaries from staff turnover in this program.	
Other Personal Services					-		
Contracted Services					-		
Operating Expenses					-		
Operating Capital Outlay					-		
Fixed Capital Outlay					-		
Interagency Expenditures (Cooperative Funding)					-		
Debt					-		
Reserves					-		
<b>TOTAL REDUCTIONS</b>			-		(11,949)		

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 5.0 Outreach  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				115,768	The increase in Fringe Benefits is due to a proposed increase in FRS rates, employer share of FICA taxes and medical insurance.
1	Increase in Total Fringe Benefits	115,768			
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				-	
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>			0	115,768	
<b>5.0 Outreach</b>					
Total Workforce and Preliminary Budget for FY 2026-27			8	\$ 1,247,465	



## IV. PROGRAM ALLOCATIONS

### Changes and Trends

Over the past few years, with a streamlined District organization, it remains important to assess the potential impact of state and federal legislative activity and keep Executive Staff and the Governing Board informed. 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 a decrease in staffing in this sub-activity.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$1.2 million, a 9.1 percent (\$103,819) 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 9.7 percent (\$103,819), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$1.2 million) (8 FTEs)
- Contracted Services:
  - Legislative Cooperative Position (\$27,000)
  - Public Information for media related services (\$3,100)
- Operating Expenses:
  - Public Information (\$41,650), which includes:
    - Media related equipment and Outreach services (\$34,050)
    - 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

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

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 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,202,431	\$ 1,324,708	\$ 974,088	\$ 1,067,396	\$ 1,171,215	\$ 103,819	9.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,604	\$ 7,268	\$ 1,732	\$ 3,100	\$ 3,100	\$ -	0.0%
Operating Expenses	\$ 61,690	\$ 59,050	\$ 50,050	\$ 41,650	\$ 41,650	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 1,266,725</b>	<b>\$ 1,391,026</b>	<b>\$ 1,025,870</b>	<b>\$ 1,112,146</b>	<b>\$ 1,215,965</b>	<b>\$ 103,819</b>	<b>9.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
Fiscal Year 2026-27	\$ 1,215,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,215,965

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 1,171,215	\$ -	\$ 1,171,215
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,100	\$ -	\$ 3,100
Operating Expenses	\$ 41,650	\$ -	\$ 41,650
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,215,965</b>	<b>\$ -</b>	<b>\$ 1,215,965</b>

### 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

## IV. PROGRAM ALLOCATIONS

expenses. Decrease in Salaries and Benefits in Fiscal Year 2024-25 is due to a decrease in staffing in this sub-activity.

### **Budget Variance**

The Fiscal Year 2026-27 Preliminary Budget is \$1.2 million, a 9.3 percent (\$103,819) increase from the Fiscal Year 2025-26 Adopted Budget of \$1.1 million. Salaries and Benefits increased 9.7 percent (\$103,819), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed 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 (\$1.2 million)
- Contracted Services:
  - Public Information for media related services (\$3,100)
- Operating Expenses:
  - Public Information (\$41,650), which includes:
    - Media related equipment and Outreach services (\$34,050)
    - 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 16,279	\$ 721	\$ -	\$ 27,000	\$ 27,000	\$ -	0.0%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 30,099</b>	<b>\$ 16,468</b>	<b>\$ 6,400</b>	<b>\$ 31,500</b>	<b>\$ 31,500</b>	<b>\$ -</b>	<b>0.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 31,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500

### 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	\$ 27,000	\$ -	\$ 27,000
Operating Expenses	\$ 4,500	\$ -	\$ 4,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 31,500</b>	<b>\$ -</b>	<b>\$ 31,500</b>

### Changes and Trends

Over the past few years, with a streamlined District organization, it remains important to assess the potential impact of state and federal legislative activity and keep Executive Staff and the Governing Board informed. The decreases in Contracted Services from Fiscal Year 2022-23 to Fiscal Year 2023-24 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 decrease in meeting production expenses.

### Budget Variances

This activity has no change from the Fiscal Year 2024-25 Adopted Budget of \$31,500.

#### **IV. PROGRAM ALLOCATIONS**

**Major Budget Items for this activity include the following:**

- Contracted Services:
  - Legislative Cooperative Position (\$27,000)
- 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 19,771,023	\$ 22,525,269	\$ 24,455,030	\$ 22,073,711	\$ 22,390,121	\$ 316,410	1.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,546,456	\$ 4,015,039	\$ 3,699,140	\$ 3,943,014	\$ 3,943,014	\$ -	0.0%
Operating Expenses	\$ 9,949,998	\$ 8,548,666	\$ 5,688,829	\$ 15,297,825	\$ 15,688,024	\$ 390,199	2.6%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 34,095,077</b>	<b>\$ 36,520,665</b>	<b>\$ 34,671,631</b>	<b>\$ 42,502,550</b>	<b>\$ 43,209,159</b>	<b>\$ 706,609</b>	<b>1.7%</b>

#### SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 22,390,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,390,121
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 3,943,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,943,014
Operating Expenses	\$ 14,822,222	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 15,688,024
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 42,343,357</b>	<b>\$ 865,802</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,209,159</b>

#### 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	\$ 14,643,793	\$ 22,390,121	\$ -	\$ 22,390,121
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 3,787,484	\$ 155,530	\$ 3,943,014
Operating Expenses	-	\$ -	\$ 11,138,073	\$ 4,549,951	\$ 15,688,024
Operating Capital Outlay	-	\$ -	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ -	\$ -	\$ -
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 38,503,678</b>	<b>\$ 4,705,481</b>	<b>\$ 43,209,159</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 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	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>159</b>	<b>159</b>	<b>161</b>	<b>157</b>	<b>156</b>	<b>(1)</b>	<b>-0.6%</b>

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 6.0 District Management and Administration  
 Fiscal Year 2026-27  
 Preliminary Budget - January 15, 2026

FY 2024-25 Budget (Adopted)		157	42,502,550	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				(226,045)
1	Decrease in Total Salaries and Wages	(226,045)		
Other Personal Services				-
Contracted Services				-
Operating Expenses				(34,419)
2	Decrease in Administrative Support	(34,419)		
Operating Capital Outlay				-
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				-
Reserves				-
TOTAL REDUCTIONS		-		(260,464)

## IV. PROGRAM ALLOCATIONS

South Florida Water Management District  
**REDUCTIONS - NEW ISSUES**  
 6.0 District Management and Administration  
 Fiscal Year 2025-26  
 Preliminary Budget - January 15, 2026

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			(1)	542,455	
1	Increase in Total Fringe Benefits	542,455			The increase in Fringe Benefits is due to a proposed increase in FRS rates, employer share of FICA taxes and medical insurance.
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				424,618	
2	Increase in Maintenance, Monitor, Evaluate/Report Insurance Plans	424,618			The increase in program support is due to an increase in medical insurance based on claims history and actuarial projections.
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>			(1)	967,073	
<b>6.0 District Management and Administration</b>					
Total Workforce and Preliminary Budget for FY 2026-27			156	\$ 43,209,159	

## IV. PROGRAM ALLOCATIONS

### Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to approved cost-of-living increases, 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 end-of-life equipment replacements. 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 Preliminary Budget is \$43.2 million, a 1.7 percent (\$706,609) increase from the Fiscal Year 2025-26 Adopted Budget of \$42.5 million. The increase is the result of a 2.6 percent (\$390,199) 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 1.4 percent (\$316,410), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

### Major Budget Items for this program are included in the following:

- Salaries and Benefits: (\$22.4 million) (156 FTEs)
- Contracted Services:
  - Application Development for IT Consulting Services and Enterprise Software Development (\$1.7 million)
  - Legal Services (\$484,724)
  - SAP Solutions Center for enterprise application support (\$467,065)
  - Geospatial Services (\$257,581)
  - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
  - Perform Audits & Investigations (\$169,000) – 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 (\$71,350)
  - Records Management (\$70,000)
  - IT Executive Direction/Security – (\$67,720)
  - Budget Development/Report (\$65,000)
  - Purchasing Services (\$45,500)
- Operating Expenses:

#### IV. PROGRAM ALLOCATIONS

- 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 (\$7.1 million) for tax commissions and property appraiser fees associated with the collection of District-wide ad valorem taxes are shown in this activity
- 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 activity. 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 (\$149,705) for copier, postage, and printing services.
- Legal Services – (\$74,529)
- 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 (\$865,802).

## 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 19,771,023	\$ 22,525,269	\$ 24,455,030	\$ 22,073,711	\$ 22,390,121	\$ 316,410	1.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,546,456	\$ 4,015,039	\$ 3,699,140	\$ 3,943,014	\$ 3,943,014	\$ -	0.0%
Operating Expenses	\$ 4,008,071	\$ 1,947,992	\$ 1,205,668	\$ 8,175,765	\$ 8,565,964	\$ 390,199	4.8%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 28,153,150</b>	<b>\$ 29,919,992</b>	<b>\$ 30,188,470</b>	<b>\$ 35,380,490</b>	<b>\$ 36,087,099</b>	<b>\$ 706,609</b>	<b>2.0%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 36,087,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,087,099

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 22,390,121	\$ -	\$ 22,390,121
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,787,484	\$ 155,530	\$ 3,943,014
Operating Expenses	\$ 4,881,815	\$ 3,684,149	\$ 8,565,964
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 32,247,420</b>	<b>\$ 3,839,679</b>	<b>\$ 36,087,099</b>

### Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to approved cost-of-living increases, increases in FRS contributions, and employer's share of FICA taxes. The decrease in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 is due to decreases in health insurance, self-insurance, property tax, and information technology applications implementations. 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

## IV. PROGRAM ALLOCATIONS

postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$36.1 million, a 2.0 percent (\$706,609) increase from the Fiscal Year 2025-26 Adopted Budget of \$35.4 million. The increase is the result of a 4.8 percent (\$390,199) increase in Operating Expenses due to an increase in Health Self Insurance based on claims history and actuarial projections. Salaries and Benefits increased 1.4 percent (\$316,410), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

### Major Budget Items for this activity are included in the following:

- Salaries and Benefits (\$22.4 million)
- Contracted Services:
  - Application Development for IT Consulting Services and Enterprise Software Development (\$1.7 million)
  - Legal Services (\$484,724)
  - SAP Solutions Center for enterprise application support (\$467,065)
  - Geospatial Services (\$257,581)
  - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
  - Perform Audits & Investigations (\$169,000) Independent Audit Services
  - Develop Annual Comprehensive Financial Report (\$142,035)
  - IT Executive Direction (for Computer consulting and subscription services, enterprise resource support, and IT security) – (\$96,720)
  - IT Business Support (\$95,795)
    - Copy/Printer Lease (\$57,545)
    - IT Consulting Services (\$38,250)
  - Employment Staffing (\$71,350)
  - Records Management (\$70,000)
  - Budget Development/Report (\$65,000)
  - Network Support (\$61,398)
  - Purchasing Services (\$45,500)
- Operating Expenses:
  - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$8.1 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:



#### IV. PROGRAM ALLOCATIONS

- 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 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 (\$74,529)
- Business Operations Support (\$149,705)
- 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,152,039	\$ 1,344,384	\$ 1,442,378	\$ 939,450	\$ 285,359	\$ (654,091)	-69.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ (266,630)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 28,268	\$ 29,660	\$ 23,922	\$ 23,085	\$ 23,085	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 913,676</b>	<b>\$ 1,374,045</b>	<b>\$ 1,466,300</b>	<b>\$ 962,535</b>	<b>\$ 308,444</b>	<b>\$ (654,091)</b>	<b>-68.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 308,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,444

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 285,359	\$ -	\$ 285,359
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 23,085	\$ -	\$ 23,085
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 308,444</b>	<b>\$ -</b>	<b>\$ 308,444</b>

### Changes and Trends

This sub-activity represents a continued level of service consistent with the past five years; however, increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to approved cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes. Contracted Services decreased during Fiscal Year 2022-23 due to legal services that were moved to a project, resulting in a credit.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$308,444, a 68.0 percent (\$654,091) decrease from the Fiscal Year 2025-26 Adopted Budget of \$962,535 due to a reduction in staff allocated to this sub-activity.

#### **IV. PROGRAM ALLOCATIONS**

**Major Budget Items for this sub-activity are included in the following:**

- Salaries and Benefits (\$285,539)
- Operating Expenses:
  - Agency Management and Coordination (\$23,085), which includes:
    - District Travel and Training (\$22,985)

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 2,543,890	\$ 3,240,838	\$ 3,706,012	\$ 2,979,157	\$ 3,147,163	\$ 168,006	5.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 367,528	\$ 241,413	\$ 184,851	\$ 484,724	\$ 484,724	\$ -	0.0%
Operating Expenses	\$ 52,730	\$ 68,134	\$ 49,011	\$ 74,529	\$ 74,529	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 2,964,148</b>	<b>\$ 3,550,385</b>	<b>\$ 3,939,874</b>	<b>\$ 3,538,410</b>	<b>\$ 3,706,416</b>	<b>\$ 168,006</b>	<b>4.7%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 3,706,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,706,416

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,147,163	\$ -	\$ 3,147,163
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 484,724	\$ -	\$ 484,724
Operating Expenses	\$ 74,529	\$ -	\$ 74,529
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,706,416</b>	<b>\$ -</b>	<b>\$ 3,706,416</b>

### Changes and Trends

The increase in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 is due to approved cost-of-living increases, 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 Preliminary Budget is \$3.7 million, a 4.7 percent (\$168,006) increase from the Fiscal Year 2025-26 Adopted Budget of \$3.5 million. Salaries and Benefits increased 5.6 percent (\$168,006), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance..

#### IV. PROGRAM ALLOCATIONS

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

- Salaries and Benefits (\$3.1 million)
- Contracted Services:
  - Legal Services (\$484,724), which includes:
    - Legal and technical support services (\$364,000)
- Operating Expenses:
  - Legal Services (\$74,529), which includes:
    - Books and Subscriptions (\$13,500)
    - District travel (\$20,069)
    - Training and conferences (\$24,964)
    - 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 556,263	\$ 591,429	\$ 557,954	\$ 587,553	\$ 612,705	\$ 25,152	4.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 160,000	\$ 160,000	\$ 140,000	\$ 169,000	\$ 169,000	\$ -	0.0%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 723,250</b>	<b>\$ 758,220</b>	<b>\$ 703,740</b>	<b>\$ 763,982</b>	<b>\$ 789,134</b>	<b>\$ 25,152</b>	<b>3.3%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
Fiscal Year 2026-27	\$ 789,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 789,134

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 612,705	\$ -	\$ 612,705
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 169,000	\$ -	\$ 169,000
Operating Expenses	\$ 7,429	\$ -	\$ 7,429
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 789,134</b>	<b>\$ -</b>	<b>\$ 789,134</b>

### Changes and Trends

This sub-activity represents a continued level of service. Decreases in Contracted Services expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to increase in external auditing services.

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$789,134, a 3.3 percent (\$25,152) increase from the Fiscal Year 2025-26 Adopted Budget of \$763,982. Salaries and Benefits increased 4.3 percent (\$25,152), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

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

#### **IV. PROGRAM ALLOCATIONS**

- Salaries and Benefits (\$612,705)
- Contracted Services:
  - Perform Audits and Investigations (\$169,000), which include:
    - Independent Auditing services (\$160,000)
    - 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 6,846,258	\$ 7,413,370	\$ 8,655,998	\$ 7,601,642	\$ 7,995,267	\$ 393,625	5.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 354,515	\$ 298,032	\$ 438,079	\$ 495,712	\$ 495,712	\$ -	0.0%
Operating Expenses	\$ (1,635,921)	\$ (2,169,305)	\$ (2,111,073)	\$ 5,824,228	\$ 6,214,427	\$ 390,199	6.7%
Operating Capital Outlay	\$ -	\$ 11,062	\$ 698	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 23,187	\$ 33,492	\$ 30,916	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,588,039</b>	<b>\$ 5,586,651</b>	<b>\$ 7,014,618</b>	<b>\$ 13,921,582</b>	<b>\$ 14,705,406</b>	<b>\$ 783,824</b>	<b>5.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 14,705,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,705,406

### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,995,267	\$ -	\$ 7,995,267
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 340,182	\$ 155,530	\$ 495,712
Operating Expenses	\$ 2,530,278	\$ 3,684,149	\$ 6,214,427
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,865,727</b>	<b>\$ 3,839,679</b>	<b>\$ 14,705,406</b>

### Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to approved cost-of-living increases, 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 State Program and an expense at State 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.



## IV. PROGRAM ALLOCATIONS

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$14.7 million, a 5.6 percent (\$783,824) increase from the Fiscal Year 2025-26 Adopted Budget of \$13.9 million. There is a 6.7 percent (\$390,199) increase in Operating Expenses due to an increase in medical claims payable and administrative fees based on claims history and actuarial projections. Salaries and Benefits increased 5.2 percent (\$393,625), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

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

- Salaries and Benefits (\$8.0 million)
- Contracted Services:
  - Administration - Records Management (\$70,000)
  - Budget Development (\$65,000)
  - Annual Financial Report contracted services (\$142,035)
  - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
  - Manage District Investments & Debt (\$39,000)
- Operating Expenses:
  - Business Operations Support (\$149,705) which includes paper, printing, postage, and courier Service (\$44,750)
  - 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 Sub-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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -

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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 2,153,250	\$ 2,519,098	\$ 2,627,308	\$ 2,709,363	\$ 2,816,801	\$ 107,438	4.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 9,366	\$ 12,114	\$ 14,707	\$ 45,500	\$ 45,500	\$ -	0.0%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 2,169,031</b>	<b>\$ 2,531,802</b>	<b>\$ 2,655,311</b>	<b>\$ 2,762,783</b>	<b>\$ 2,870,221</b>	<b>\$ 107,438</b>	<b>3.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
Fiscal Year 2026-27	\$ 2,870,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,870,221

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 2,816,801	\$ -	\$ 2,816,801
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 45,500	\$ -	\$ 45,500
Operating Expenses	\$ 7,920	\$ -	\$ 7,920
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,870,221</b>	<b>\$ -</b>	<b>\$ 2,870,221</b>

### 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 approved cost-of-living increases 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 parts and 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 Preliminary Budget is \$2.9 million, a 3.9 percent (\$107,438) increase from the Fiscal Year 2025-26 Adopted Budget of \$2.8 million. The increase is due to a 4.0 percent (\$107,438) increase in Salaries and Benefits due to the potential 2 percent cost-of-living increases, as well as the proposed increases in FRS rates, employer share of FICA taxes, and health insurance.

#### IV. PROGRAM ALLOCATIONS

**Major Budget Items for this sub-activity are included in the following:**

- Salaries and Benefits (\$2.8 million)
- Contracted Services:
  - Purchasing Services (\$45,500), which includes:
    - Advertising (\$40,500)
- 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  
PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,329,429	\$ 1,481,750	\$ 1,582,343	\$ 2,400,228	\$ 2,361,405	\$ (38,823)	-1.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 105,800	\$ 87,096	\$ 98,778	\$ 71,350	\$ 71,350	\$ -	0.0%
Operating Expenses	\$ 56,844	\$ 34,969	\$ 6,483	\$ 66,497	\$ 66,497	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 1,492,073</b>	<b>\$ 1,603,815</b>	<b>\$ 1,687,604</b>	<b>\$ 2,538,075</b>	<b>\$ 2,499,252</b>	<b>\$ (38,823)</b>	<b>-1.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 2,499,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,499,252

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,361,405	\$ -	\$ 2,361,405
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 71,350	\$ -	\$ 71,350
Operating Expenses	\$ 66,497	\$ -	\$ 66,497
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,499,252</b>	<b>\$ -</b>	<b>\$ 2,499,252</b>

#### 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 approved cost-of-living increases, FRS Retirement contributions and employer FICA taxes. Decrease in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2024-25 are due to relocation, property insurance and management consulting fees.

#### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$2.5 million, a 1.5 percent (\$38,823) decrease from the Fiscal Year 2025-26 Adopted Budget of \$2.5 million due to a 1.6 percent (\$38,823) decrease in Salaries and Benefits due to a decrease in staff allocations to this activity.

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

- Salaries and Benefits (\$2.4 million)
- Contracted Services:
  - Employment Staffing (\$71,350), which includes:

#### IV. PROGRAM ALLOCATIONS

- Advertising (\$45,000)
- Professional and subscription services (\$26,350)
- Operating Expenses:
  - Employee Staffing (\$34,742), which includes:
    - Relocation Expenses (\$21,000)
    - HR Services (\$12,540)
  - Training and Development (\$31,755) which includes:
    - Consulting Service (\$23,680)
    - 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 579,713</b>	<b>\$ 490,476</b>	<b>\$ 461,696</b>	<b>\$ 306,606</b>	<b>\$ 306,606</b>	<b>\$ -</b>	<b>0.0%</b>

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 306,606</b>	<b>\$ -</b>	<b>\$ 306,606</b>

#### 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 Preliminary 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 5,189,894	\$ 5,934,400	\$ 5,883,037	\$ 4,856,318	\$ 5,171,421	\$ 315,103	6.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,769,545	\$ 3,192,492	\$ 2,822,305	\$ 2,676,728	\$ 2,676,728	\$ -	0.0%
Operating Expenses	\$ 4,959,369	\$ 3,510,570	\$ 2,756,967	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 13,723,221</b>	<b>\$ 14,024,599</b>	<b>\$ 12,259,327</b>	<b>\$ 10,586,517</b>	<b>\$ 10,901,620</b>	<b>\$ 315,103</b>	<b>3.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 10,901,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,901,620

#### OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,171,421	\$ -	\$ 5,171,421
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,676,728	\$ -	\$ 2,676,728
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,901,620</b>	<b>\$ -</b>	<b>\$ 10,901,620</b>

### 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 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 approved cost-of-living increase, FRS contributions, and employer's share of FICA taxes.



## IV. PROGRAM ALLOCATIONS

### Budget Variances

The Fiscal Year 2026-27 Preliminary Budget is \$10.9 million, a 3.0 percent (\$315,103) increase from the Fiscal Year 2025-26 Adopted Budget of \$10.6 million. Salaries and Benefits increased 6.5 percent (\$315,103) reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

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

- Salaries and Benefits (\$5.2 million)
- Contracted Services:
  - Applications Development for enterprise software development (\$1.7 million)
  - SAP Solutions Center for enterprise application support (\$467,065)
  - Geospatial Services (\$257,581)
  - 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ -	\$ -	\$ -

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 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

PRELIMINARY 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 5,937,675	\$ 6,600,673	\$ 4,483,161	\$ 7,122,060	\$ 7,122,060	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,937,675</b>	<b>\$ 6,600,673</b>	<b>\$ 4,483,161</b>	<b>\$ 7,122,060</b>	<b>\$ 7,122,060</b>	<b>\$ -</b>	<b>0.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 6,256,258	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 7,122,060

#### 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	\$ 6,256,258	\$ 865,802	\$ 7,122,060
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 6,256,258</b>	<b>\$ 865,802</b>	<b>\$ 7,122,060</b>

#### 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

#### **IV. PROGRAM ALLOCATIONS**

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.

##### **Budget Variances**

The Fiscal Year 2026-27 Preliminary Budget is \$7.1 million which represents no change from the Fiscal Year 2025-26 Adopted Budget of \$7.1 million. 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. (\$7.1 million)

Items funded with Fund Balance include a portion of Tax Collector & Property Appraiser Fees (\$865,802).

## 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 million appropriation for the implementation of the projects required by the EFA through Fiscal Year 2023-24. 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

Preliminary 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 18,608,196	\$ 19,394,187	\$ 19,507,133	\$ 20,366,320	\$ 21,717,630	\$ 1,351,310	6.6%
Other Personal Services	\$ 16,119	\$ 13,530	\$ 22,589	\$ 23,764	\$ 23,764	\$ -	-
Contracted Services	\$ 4,218,847	\$ 2,603,552	\$ 3,746,254	\$ 2,125,497	\$ 1,983,569	\$ (141,928)	-6.7%
Operating Expenses	\$ 22,387,502	\$ 22,118,223	\$ 36,191,263	\$ 22,541,481	\$ 20,172,669	\$ (2,368,812)	-10.5%
Operating Capital Outlay	\$ 2,475,836	\$ 2,835,573	\$ 2,140,397	\$ 254,028	\$ 278,028	\$ 24,000	9.4%
Fixed Capital Outlay	\$ 100,020,283	\$ 41,015,279	\$ 61,794,427	\$ 20,123,714	\$ 6,572,797	\$ (13,550,917)	-67.3%
Interagency Expenditures (Cooperative Fund)	\$ 1,174,832	\$ 1,574,231	\$ 444,449	\$ 552,145	\$ 514,097	\$ (38,048)	-6.9%
Debt	\$ 16,774,254	\$ 16,775,665	\$ 16,761,917	\$ 16,726,185	\$ 16,713,811	\$ (12,374)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	-
<b>TOTAL</b>	<b>\$ 165,675,869</b>	<b>\$ 106,330,240</b>	<b>\$ 140,608,429</b>	<b>\$ 85,713,134</b>	<b>\$ 70,976,365</b>	<b>\$ (14,736,769)</b>	<b>-17.2%</b>

### Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 and budget increases 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 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 Refurbishments, and STA-1E Central Flow-ways Cells 3 & 4. Budget decreases between Fiscal



## IV. PROGRAM ALLOCATIONS

Year 2024-25 and Fiscal Year 2025-26 are due to reduced cashflow requirements as the STA refurbishments transition from design to construction.

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, Control Panel Upgrades, and STA-1E Central Flow Way Cells 3 & 4.

Expenditure fluctuations in Interagency Expenditures 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 Preliminary Budget is \$71.0 million, a 17.2 percent (\$14.7 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 67.3 percent (\$13.6 million) due to the completion of STA 1-W Refurbishments and Maintenance Project (\$18.0 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 (\$5.8 million).

Operating Expenses decreased 10.5 percent (\$2.4 million) primarily due to the completion of the G-310, G-335 Trash Rake Maintenance and Repairs and fund balance reduction for Everglades monitoring.

Contracted Services decreased 6.7 percent (\$141,928) primarily due to reductions in new works for STA lab analysis and compliance monitoring, and modeling support for Groundwater Exchange Monitoring and Modeling (GEMM).

Interagency Expenditures decreased 6.9 percent (\$38,048) due to one-time funding for GEMM direct flow monitoring.

Debt decreased 0.1 percent (\$12,374) due to reduction in the Certificate of Participation payment schedule as debt decreases.

The decreases are offset by increases in the following categories:

Salaries and Benefits increased 6.6 percent (\$1.4 million), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

#### IV. PROGRAM ALLOCATIONS

Operating Capital Outlay increased 9.4 percent (\$24,000) due to one-time State Operational funding for field equipment purchases in support of compliance monitoring for Restoration Strategies Projects, including A-1 FEB, L-8 Reservoir, and STA1W.

##### Major Budget Items for this Specific Program include the following:

- Salaries and benefits (\$21.7 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 and federal grants, and ad valorem sources.

Major Projects Included within the FY2026-27 Preliminary Budget Proposals									
Project Name	Phase	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay (Revenue Source: District Ad Valorem)	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
G-6A Auxiliary Pump Station & S-6 Refurbishment	Construction	\$ -	\$ -	\$ -	\$ 6,572,797	\$ -	\$ -	\$ -	\$ 6,572,797
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,572,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,572,797</b>

##### Major Budget Items not found in the Major 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 (\$1.2 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 (\$750,464)
- 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 (\$17.9 million)
  - STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the Everglades (\$710,716)
  - Program Support (\$1.5 million)
- Operating Capital Outlay:
  - STA Operations and Maintenance, including replacement of aging heavy equipment for structure and pump station maintenance (\$190,028)
  - STA science and evaluation, including laboratory equipment (\$88,000)
- Interagency Expenditures:
  - STA Operations and Maintenance, including vegetation management, site management, and STA permit-required monitoring (\$424,097)

#### **IV. PROGRAM ALLOCATIONS**

- Groundwater Exchange Monitoring and Modeling in support of Everglades Research and Evaluation (\$90,000)
- Debt:
  - Debt service payments (\$16.7 million)
- Reserves:
  - Hurricane/Emergency Reserves for the STAs (\$3 million)

Items funded with Fund Balance include Hurricane/Emergency Reserves for the STAs (\$3.0 million), and portions of Everglades Program Support (\$603,933), Everglades Research and Evaluation (\$350,000), 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

#### IV. PROGRAM ALLOCATIONS

- 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.

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 2014, Congress passed the Water Resources Reform and Development Act (WRRDA) that authorized four additional CERP projects: Caloosahatchee River West Basin Storage Reservoir, Biscayne Bay Coastal Wetlands - Phase I, C-111 Spreader Canal Western, and Broward County Water Preserve Areas.

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), authorized in WRDA 2018 and modified in WRDA 2020 to include the CEPP Everglades Agricultural Area (EAA) Reservoir and STA. In WRDA 2020, Congress also authorized the Loxahatchee River Watershed Restoration Project and modifications to the Caloosahatchee River West Basin Storage Reservoir. WRDA 2024 authorized the North of Lake Okeechobee Storage Reservoir (Component A) and the Western Everglades Restoration Project.

From 2000 through 2023, the District and the USACE maintained the 50-50 cost-share balance under the Design Agreement with no requirement for cash payments to the USACE. The balance was maintained by development and management of annual work plans that allocated the planning, design and construction work and expenditures between the District and the USACE. The District and USACE continue to work closely to maintain the 50-50 cost-share balance without the District being required to make cash contributions to the USACE. In 2024, the District initiated design and construction of several CERP projects. In recent years, the District focused available resources on six major construction projects: C-111 Spreader Canal Western, Indian River Lagoon South: C-44 Reservoir Pump Station and Stormwater Treatment

## IV. PROGRAM ALLOCATIONS

Area (STA) and the C-23 Estuary Discharge Diversion, Biscayne Bay Coastal Wetlands - Phase 1, Picayune Strand Restoration, the Caloosahatchee River West Basin Storage Reservoir, and the Central Everglades Planning Project (CEPP). In Fiscal Year 2024-25, the District continued planning, design, construction and land acquisition for the CEPP EAA Reservoir STA, associated Canal Expansions, and CEPP North and CEPP South features, as well as the Caloosahatchee River West Basin Storage Reservoir, the Indian River Lagoon South (IRL-S) C-23 Estuary Discharge Diversion, the IRL-S C-23/C-24 South Reservoir, the C-25 Reservoir and STA, the Lake Okeechobee Watershed Restoration Project, Biscayne Bay Coastal Wetlands Phase I Cutler Wetlands, Western Everglades Restoration Projects, and the Loxahatchee River Watershed Restoration Projects.

The Fiscal Year 2026-27 Preliminary Budget includes potential state appropriations funding of \$314.0 million for design and construction on the CEPP EAA Reservoir S-623 Pump Station, CEPP North and CEPP South features, Western Everglades Restoration Project Loop/11 mile/US 41 and Region 1 Panther Crossing, Lake Okeechobee Watershed Restoration Project ASR Wells, and Lake Okeechobee Component A Reservoir.

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  
 Preliminary 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 - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 8,819,672	\$ 9,694,928	\$ 10,407,107	\$ 12,553,606	\$ 13,262,129	\$ 708,523	5.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 5,162,064	\$ 6,831,818	\$ 5,144,859	\$ 5,383,275	\$ 3,809,245	\$ (1,574,030)	-29.2%
Operating Expenses	\$ 5,989,598	\$ 7,594,766	\$ 8,234,311	\$ 46,762,106	\$ 12,761,480	\$ (34,000,626)	-72.7%
Operating Capital Outlay	\$ 37,210,953	\$ 26,162,511	\$ 36,301,443	\$ 49,573,269	\$ 10,180,000	\$ (39,393,269)	-79.5%
Fixed Capital Outlay	\$ 320,961,699	\$ 465,306,292	\$ 469,809,421	\$ 510,256,159	\$ 339,201,362	\$ (171,054,797)	-33.5%
Interagency Expenditures (Cooperative Funding)	\$ 2,209,445	\$ 6,233,160	\$ 31,831,960	\$ 1,542,148	\$ 1,671,085	\$ 128,937	8.4%
Debt	\$ 13,548,611	\$ 13,541,012	\$ 13,568,617	\$ 13,518,440	\$ 13,508,439	\$ (10,001)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 393,902,042</b>	<b>\$ 535,364,487</b>	<b>\$ 575,297,718</b>	<b>\$ 639,589,003</b>	<b>\$ 394,393,740</b>	<b>\$ (245,195,263)</b>	<b>-38.3%</b>

### 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 increases, and rate increases in the District's contribution to FRS, employer's share of FICA taxes, and

#### IV. PROGRAM ALLOCATIONS

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 approved 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 CERP C-43 West Basin Storage Reservoir construction and Western Everglades Restoration Project 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 Western Everglades Restoration Project (WERP) and CERP Indian River Lagoon South (IRL-S) 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 C-43 West Basin Storage Reservoir and Biscayne Bay Coastal Wetlands, as the project components transitioned 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 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 ASR Wells, C-43 West Basin Storage Reservoir, Indian River Lagoon (IRL) South Project – C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, C-25 Reservoir & STA, WERP L-28 South Culverts, WERP Loop/11 mile/US41 Project, Loxahatchee River Watershed Restoration Project (LRWRP) – Flow ways 2 and 3, and Biscayne Bay Coastal Wetlands (BBCW) – Cutler Wetlands, Broward County Water Preserve Area, S-332B Pump Station Replacement; CEPP components, including North S-8A Culvert and Canal, North L-6 Divide, EAA S-623 Pump Station, L-5 Canal, Miami Canal Backfill, New Waters Seepage Barrier, and South S-355W Gated Spillway, 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 Flow Ways 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 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 ASR Wells, CEPP EAA Reservoir, CEPP Canal Expansions, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-355W Pump Station, BBCW Cutler Wetlands, Western Everglades Restoration

## IV. PROGRAM ALLOCATIONS

L-28 South Culverts, Loxahatchee River Restoration Flow Way 1, and Clewiston Field Station and Okeechobee Field Station relocation projects 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 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 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 CEPP 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 maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration.

### **Budget Variances**

The Fiscal Year 2026-27 Preliminary Budget of \$394,393,740 million is a 38.3 percent (\$245.2 million) decrease from the Fiscal Year 2025-26 Adopted Budget of \$639.6 million.

The major variances in the expense categories are:

Fixed Capital Outlay decreased 33.5 percent (\$171.1 million) due to reduced cashflow requirements for CERP Indian River Lagoon South, including C-23/C-24 Storage Components and C-25 Reservoir (\$97.9 million), S-332B Pump Station Replacement (\$54.3 million), C-43 West Basin Storage Reservoir (\$23.1 million), and Biscayne Bay Coastal Wetlands Cutler (\$2.9 million) as the projects transition to operational testing and monitoring phase, and one-time refund for the CERP Lake Okeechobee Watershed Restoration Project (\$610,740). Also, potential reductions in state appropriations for the implementation of CEPP components (\$38.9 million) and reduction of one-time funding for land acquisition (\$3.2 million). These are offset by increases in potential state appropriations for the CERP Western Everglades Restoration Project Panther Crossing and Loop/11 Mile/US41 Conveyance Projects (\$14.9 million), ad valorem funded 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).

Operating Capital Outlay decreased 79.5 percent (\$39.4 million) primarily due to reduced cashflow requirements in this category for Western Everglades Restoration (\$25.8 million) and Loxahatchee River Watershed Restoration Flow-ways 1, 2, and 3 (\$19.3 million) as the projects transition from design to construction, potential reductions in state appropriations for CERP Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million), and one-time refunds for C-23/C-24 storage components (\$564,171). These are offset by increases due to potential state appropriations supporting CERP and Lake Okeechobee Component A Reservoir (LOCAR) (\$9.7 million).

Operating Expenses decreased 72.2 percent (\$34.0 million) due to a one-time state grant for the S-333 Maintenance Dredging and Low-Sills Weirs project (\$30.0 million), potential



## IV. PROGRAM ALLOCATIONS

reductions in state appropriations for the operational treatment and monitoring phase of CERP components and decreases in new works as the projects transition from the operational treatment and monitoring phase to operations (\$4.0 million).

Contracted Services decreased 29.2 percent (\$1.6 million) primarily due to reductions in new works in support of CERP components as they transition from construction to operational testing and monitoring phase.

Debt decreased 0.1 percent (\$10,001) due to reduction in the Certificate of Participation payment schedule as debt decreases.

The decreases are offset by increases in the following categories:

Salaries and Benefits increased 5.6 percent (\$708,523), reflecting budgeted set-aside funding equal to approximately 2 percent of payroll, reserved for potential increases, as well as proposed increases in FRS rates, the employer share of FICA taxes, and health insurance.

Interagency Expenditures increased 8.4 percent (\$128,937 million) due to increases for RECOVER and CERP Adaptive Assessment and Monitoring (\$232,993) to restore recurring line items that were not funded in Fiscal Year 2025-26. The increase was offset by a net decrease in new works primarily due to fluctuating monitoring requirements for Biscayne Bay Coastal Wetlands (\$104,532).

### Major Budget Items for this Specific Program include the following:

- Salaries and Benefits (\$13.3 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, and ad valorem sources.

Major CERP/CEPP Projects Included within the FY2026-27 Preliminary Budget Proposals

Project Name	Phase	Salaries and Benefits (Revenue Source: District Ad Valorem)	Contracted Services	Fixed Capital Outlay (Revenue Source: State Recurring LATF)	Interagency Expenditures	Operating Capital Outlay (Revenue Source: State Recurring LATF)	Operating Expenses	Grand Total <sup>1</sup>	Estimated Future Need <sup>2</sup>
EAA S-623 Pump Station & Reservoir Support & FDOT Bridge	Construction	\$ 92,450	\$ -	\$ 153,644,726	\$ -	\$ -	\$ -	\$ 153,737,176	\$ 211,327,096
Miami Canal Phase 1	Construction	\$ 385,798	\$ -	\$ 59,722,553	\$ -	\$ -	\$ -	\$ 60,108,351	\$ -
CEPP South S-355W Gated Spillway	Construction	\$ 65,603	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ 15,065,603	\$ -
CEPP North L-S Remnant Canal	Construction	\$ 91,146	\$ -	\$ 10,713,427	\$ -	\$ -	\$ -	\$ 10,804,573	\$ -
LOCAR - Design	Design	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 255,083,420
<b>WERP Region 1:</b> 1. Panther Crossing 2. North Feeder STA, STA Inflow & STA Outflow North Feeder Plug	Design/Construction	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 328,500,000
<b>WERP Region 4:</b> 1. Loop, 11 Mile & US 41 Conveyance 2. L-28 tieback Degrade, L-28S Backfill & US 41 Canal Plug	Design/Construction	\$ 53,669	\$ -	\$ 10,919,294	\$ -	\$ -	\$ -	\$ 10,972,963	\$ 60,080,706
LOWRP - ASR	Design	\$ 388,849	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ 50,388,849	TBD
<b>Total</b>		<b>\$ 1,077,515</b>	<b>\$ -</b>	<b>\$ 304,000,000</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 315,077,515</b>	<b>\$ 854,991,222</b>

<sup>1</sup> FY2026-27 Amounts include Salaries and Benefits.

<sup>2</sup> Future Need does not include future salaries and benefits, it is the estimated contractual costs.

Major Budget Items not found in the Major 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 C-43 West Basin Storage Reservoir (WBSR), Indian River Lagoon (IRL) South, Western

#### IV. PROGRAM ALLOCATIONS

Everglades Restoration Project (WERP), Broward County Water Preserve Area (WPA) C-11 Impoundment, and CEPP Everglades Agricultural Area (EAA) Reservoir STA (\$3.4 million)

- CERP Monitoring and Adaptive Assessment Plan monitoring for Southern Coast downstream impacts and wildlife surveys, RECOVER, and CEPP Adaptive Management (\$221,000)
- CERP Program Support, including data management, and interagency modeling (\$172,000)
- Operating Expenses:
  - CERP new works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for C-43 WBSR, IRL South, Broward County WPA C-11 Impoundment, WERP, Loxahatchee River Watershed Restoration Flow Way 3, CEPP EAA Reservoir STA, and CEPP South L-67 Culverts (\$7.5 million)
  - CERP Indirect Support (\$4.5 million)
  - CERP Permit Review Services (\$517,115)
  - CERP Program support, including software maintenance and repairs, supplies, travel, professional development and licenses (\$120,772)
  - CERP – RECOVER and Monitoring & Assessment Plan activities (\$100,100)
- Operating Capital Outlay:
  - CERP Environmental Support Services for Picayune Strand Restoration (\$150,000)
- CERP new works, including field equipment supporting operations and maintenance, monitoring and compliance assessment for Western Everglades Restoration Project and CEPP South (\$30,000)
- 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)
- Interagency Expenditures:
  - CERP new works, including monitoring and compliance assessment post-construction of project components for IRL South C-44 Reservoir and STA, WERP, CEPP EAA Reservoir STA, and CEPP South L-67 Culverts and L-67D (\$549,240)
  - CERP Monitoring and Adaptive Assessment Plan activities (\$535,742)
  - CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$306,000)
  - CEPP ecological response to flow/nutrient loads and ecosystem process monitoring (\$280,103)
- Debt:
  - Debt service payment (\$13.5 million)

#### **IV. PROGRAM ALLOCATIONS**

Items funded with fund balance include a small portion from a refund for the Lake Okeechobee Watershed Restoration Project (\$1,362).

## **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 (Preliminary Budget).

## IV. PROGRAM ALLOCATIONS

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT**  
**PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**  
 Fiscal Year 2024-25 (Actual - Unaudited)  
**PRELIMINARY BUDGET - Fiscal Year 2026-27**

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual - Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$44,969,525</b>	<b>\$7,915,446</b>	<b>\$24,192,327</b>	<b>\$1,439,907</b>	<b>\$11,421,845</b>
1.1 - District Water Management Planning	5,235,801	X	X	X	X
1.1.1 Water Supply Planning	2,738,875	X			X
1.1.2 Minimum Flows and Levels	12,118	X			X
1.1.3 Other Water Resources Planning	2,484,808	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	35,933,978	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	3,674,045		X		X
<b>2.0 Land Acquisition, Restoration and Public Works</b>	<b>733,431,924</b>	<b>138,946,018</b>	<b>209,363,706</b>	<b>4,552,331</b>	<b>380,569,869</b>
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	717,135,639	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	2,420,204		X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>390,808,967</b>	<b>89,805,052</b>	<b>77,030,425</b>	<b>181,840,752</b>	<b>42,132,738</b>
3.1 - Land Management	15,727,470	X	X	X	X
3.2 - Works	291,598,011	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	7,526,879	X	X	X	X
3.6 - Fleet Services <sup>(2)</sup>	11,025,926	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	12,528,260	X	X	X	X
<b>4.0 Regulation</b>	<b>19,863,138</b>	<b>6,353,915</b>	<b>3,473,362</b>	<b>5,122,897</b>	<b>4,912,963</b>
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	585,717	X	X	X	X
4.5 - Technology & Information Service	3,612,955	X	X	X	X
<b>5.0 Outreach</b>	<b>1,032,270</b>	<b>258,068</b>	<b>258,068</b>	<b>258,068</b>	<b>258,068</b>
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>1,190,105,824</i>				
<b>6.0 District Management and Administration</b>	<b>34,671,631</b>				
6.1 - Administrative and Operations Support	30,188,470				
6.1.1 - Executive Direction	1,468,300				
6.1.2 - General Counsel / Legal	3,939,874				
6.1.3 - Inspector General	703,740				
6.1.4 - Administrative Support	7,014,618				
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	12,259,327				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	4,483,161				
<b>TOTAL</b>	<b>1,224,777,455</b>				

## IV. PROGRAM ALLOCATIONS

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT**  
**PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**  
 Fiscal Year 2025-26 (Adopted)  
**PRELIMINARY BUDGET - Fiscal Year 2026-27**

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Adopted)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>60,433,217</b>	<b>18,008,123</b>	<b>27,238,775</b>	<b>1,834,989</b>	<b>13,351,330</b>
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
<b>2.0 Land Acquisition, Restoration and Public Works</b>	<b>783,103,213</b>	<b>135,817,033</b>	<b>200,374,429</b>	<b>3,857,163</b>	<b>443,054,588</b>
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	-				
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,260,191		X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>429,412,588</b>	<b>108,346,670</b>	<b>74,115,318</b>	<b>203,954,891</b>	<b>42,995,709</b>
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 <sup>(2)</sup>	9,316,189	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	14,239,039	X	X	X	X
<b>4.0 Regulation</b>	<b>25,503,763</b>	<b>8,813,987</b>	<b>4,241,292</b>	<b>6,441,596</b>	<b>6,006,888</b>
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
<b>5.0 Outreach</b>	<b>1,143,646</b>	<b>285,912</b>	<b>285,912</b>	<b>285,912</b>	<b>285,912</b>
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>				
<b>6.0 District Management and Administration</b>	<b>42,502,550</b>				
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				
<b>TOTAL</b>	<b>1,342,098,977</b>				

## IV. PROGRAM ALLOCATIONS

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT**  
**PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**  
Fiscal Year 2026-27 (Preliminary Budget)  
**PRELIMINARY BUDGET - Fiscal Year 2026-27**

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2026-27 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>62,174,551</b>	<b>19,009,016</b>	<b>27,846,231</b>	<b>1,640,655</b>	<b>13,678,650</b>
1.1 - District Water Management Planning	20,028,593	X	X	X	X
1.1.1 Water Supply Planning	14,775,346	X			X
1.1.2 Minimum Flows and Levels	-				
1.1.3 Other Water Resources Planning	5,253,247	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	38,028,342	X	X	X	X
1.3 - Technical Assistance	228,647	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	3,888,969		X		X
<b>2.0 Land Acquisition, Restoration and Public Works</b>	<b>523,660,768</b>	<b>92,782,728</b>	<b>155,144,701</b>	<b>2,578,099</b>	<b>273,155,240</b>
2.1 - Land Acquisition	-				
2.2 - Water Source Development	9,427,839	X			
2.2.1 Water Resource Development Projects	293,478	X			
2.2.2 Water Supply Development Assistance	9,134,361	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	511,541,223	X	X	X	X
2.4 - Other Cooperative Projects	348,766	X			
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,342,940		X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>395,433,806</b>	<b>96,606,208</b>	<b>64,856,279</b>	<b>190,175,799</b>	<b>43,795,520</b>
3.1 - Land Management	16,751,552	X	X	X	X
3.2 - Works	295,091,289	X	X	X	X
3.3 - Facilities	4,092,508	X	X	X	X
3.4 - Invasive Plant Control	47,609,147	X	X	X	X
3.5 - Other Operation and Maintenance Activities	7,796,034	X	X	X	X
3.6 - Fleet Services <sup>(2)</sup>	9,486,608	X	X	X	X
3.7 - Technology & Information Services <sup>(1)</sup>	14,606,668	X	X	X	X
<b>4.0 Regulation</b>	<b>26,854,273</b>	<b>9,205,553</b>	<b>4,523,123</b>	<b>6,807,913</b>	<b>6,317,685</b>
4.1 - Consumptive Use Permitting	6,002,441	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	11,047,265	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	5,445,595	X	X	X	X
4.5 - Technology & Information Service	4,358,972	X	X	X	X
<b>5.0 Outreach</b>	<b>1,247,465</b>	<b>311,866</b>	<b>311,866</b>	<b>311,866</b>	<b>311,866</b>
5.1 - Water Resource Education	-				
5.2 - Public Information	1,215,965	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>1,009,370,863</i>				
<b>6.0 District Management and Administration</b>	<b>43,209,159</b>				
6.1 - Administrative and Operations Support	36,087,099				
6.1.1 - Executive Direction	308,444				
6.1.2 - General Counsel / Legal	3,706,416				
6.1.3 - Inspector General	789,134				
6.1.4 - Administrative Support	14,705,406				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,870,221				
6.1.7 - Human Resources	2,499,252				
6.1.8 - Communications	306,606				
6.1.9 - Technology & Information Services	10,901,620				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	7,122,060				
<b>TOTAL</b>	<b>1,052,580,022</b>				

## 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  
PRELIMINARY BUDGET - Fiscal Year 2026-27

PROGRAM	WORKFORCE CATEGORY	2022-23 to 2026-27							Adopted to Preliminary 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	-	0.00%	3	3	3	3	3	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	48	3.25%	1,478	1,514	1,550	1,526	1,526	-	0.00%
Water Resources Planning and Monitoring	Authorized Positions	7	3.14%	223	222	231	229	230	1	0.44%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	1	1	1	1	1	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	7	3.13%	224	223	232	230	231	1	0.43%
Land Acquisition, Restoration and Public Works	Authorized Positions	4	2.41%	166	171	163	172	170	(2)	-1.16%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	4	2.41%	166	171	163	172	170	(2)	-1.16%
Operation and Maintenance of Works and Lands	Authorized Positions	48	6.37%	754	786	823	799	802	3	0.38%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	48	6.37%	754	786	823	799	802	3	0.38%
Regulation	Authorized Positions	(6)	-3.68%	163	163	159	158	157	(1)	-0.63%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	2	2	2	2	2	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(6)	-3.64%	165	165	161	160	159	(1)	-0.63%
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  
 Preliminary Budget - January 15, 2025

**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 2024-25	
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  
 Preliminary Budget - January 15, 2025

**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 2024-25	
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	

## 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  
 Preliminary Budget - January 15, 2025

**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 2024-25 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	

## 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.

## VI. PERFORMANCE MEASURES

- 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

Preliminary Budget - January 15, 2025

**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 2024-25
District-wide, the quantity (MGD) of the 2020-2040 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

Preliminary Budget - January 15, 2025

**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 2024-25 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	Cost/Permit
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	\$226.78
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	Ratio
Total number of open applications	769	56.13	967	70.58	910	78.45	920	75.41	3,566	69.65
Number of staff for the permit areas	13.70		13.70		11.60		12.20		51.20	

## D. Mission Support

**Primary Goal:** Support District core programs both effectively and efficiently.

## VI. PERFORMANCE MEASURES

- 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

Preliminary Budget - January 15, 2025

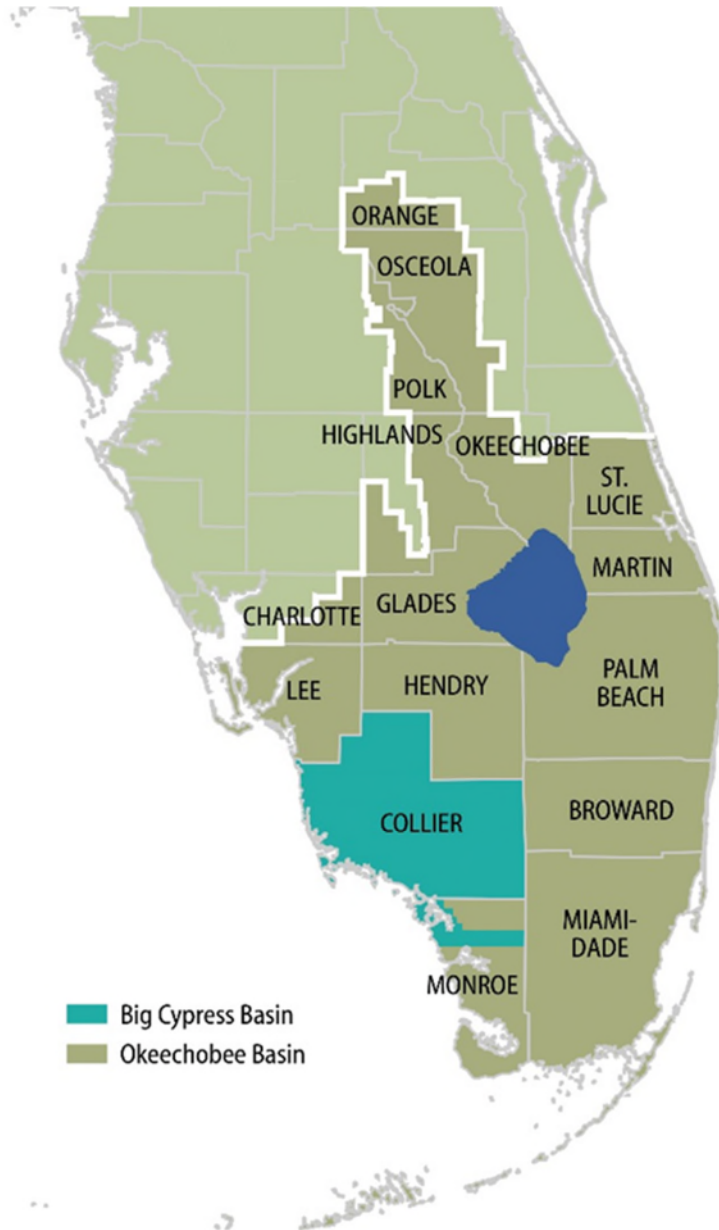
**Mission Support Primary Goal: Support District core programs both effectively and efficiently**

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 2023-24 Unaudited	
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)	\$37,928,160	3.61%
Total expenditures (State Programs 1.0 through 6.0)	\$1,050,890,991	audited

## 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

South Florida Water Management District  
**REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM**  
 Fiscal Years 2024-25 (Actual - Unaudited)  
 Preliminary Budget - Fiscal Year 2026-27  
 Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	TOTAL
<b>REVENUES</b>							
<i><b>Non-dedicated Revenues</b></i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i><b>Non-dedicated Revenues Subtotal</b></i>	-	-	-	-	-	-	-
<i><b>Dedicated Revenues</b></i>							
District Revenues	1,577,347	-	13,433,928	-	32,247	166,387	15,209,909
Fund Balance	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
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 Revenues	-	-	-	-	-	-	-
Federal Revenues	-	-	6,097	-	-	-	6,097
Federal through State (FDEP)	-	-	-	-	-	-	-
<i><b>Dedicated Revenues Subtotal</b></i>	1,577,347	-	18,640,025	-	32,247	166,387	20,416,006
<b>TOTAL REVENUES</b>	1,577,347	-	18,640,025	-	32,247	166,387	20,416,006
<b>EXPENDITURES</b>							
Salaries and Benefits	585,909	-	1,989,758	-	32,247	92,267	2,700,181
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 (Cooperative Funding)	51,312	-	-	-	-	-	51,312
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	1,577,347	-	11,692,827	-	32,247	166,387	13,468,808
<b>PERSONNEL</b>							
Authorized Positions	5	-	20	-	-	-	25
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	5	-	20	-	-	-	25

## VII. BASIN BUDGETS

South Florida Water Management District  
**REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM**  
 Fiscal Year 2025-26 (Adopted)  
 Preliminary Budget - Fiscal Year 2026-27  
 Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	TOTAL
<b>REVENUES</b>							
<i><b>Non-dedicated Revenues</b></i>							
Fund Balance	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-
Permit & License Fees	-	-	-	-	-	-	-
Local Revenues	-	-	-	-	-	-	-
State General Revenue	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
<i><b>Non-dedicated Revenues Subtotal</b></i>	-	-	-	-	-	-	-
<i><b>Dedicated Revenues</b></i>							
District Revenues	2,401,703	-	13,011,440	-	40,219	345,000	<b>15,798,362</b>
Fund Balance	-	-	5,083,810	-	-	-	<b>5,083,810</b>
Debt	-	-	-	-	-	-	-
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 Revenues	-	-	-	-	-	-	-
Federal Revenues	-	-	1,365,576	-	-	-	<b>1,365,576</b>
Federal through State (FDEP)	-	-	-	-	-	-	-
<i><b>Dedicated Revenues Subtotal</b></i>	<b>2,401,703</b>	-	<b>19,460,826</b>	-	<b>40,219</b>	<b>345,000</b>	<b>22,247,748</b>
<b>TOTAL REVENUES</b>	<b>2,401,703</b>	-	<b>19,460,826</b>	-	<b>40,219</b>	<b>345,000</b>	<b>22,247,748</b>
<b>EXPENDITURES</b>							
District Revenues	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-
Local Revenues	-	-	-	-	-	-	-
Salaries and Benefits	883,233	-	3,449,972	-	40,219	-	<b>4,373,424</b>
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,461,000	-	1,997,796	-	-	-	<b>3,458,796</b>
Operating Expenses	13,880	-	5,063,058	-	-	345,000	<b>5,421,938</b>
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	6,950,000	-	-	-	<b>6,950,000</b>
Interagency Expenditures (Cooperative Funding)	43,590	-	-	-	-	-	<b>43,590</b>
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	2,000,000	-	-	-	<b>2,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>2,401,703</b>	-	<b>19,460,826</b>	-	<b>40,219</b>	<b>345,000</b>	<b>22,247,748</b>
<b>PERSONNEL</b>							
Authorized Positions	-	-	37	-	-	-	<b>37</b>
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	-	-	<b>37</b>	-	-	-	<b>37</b>



## VII. BASIN BUDGETS

South Florida Water Management District  
**REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM**  
 Fiscal Years 2026-27 (Preliminary)  
**Preliminary Budget - Fiscal Year 2026-27**  
 Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	TOTAL
<b>REVENUES</b>							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<b>Non-dedicated Revenues Subtotal</b>	-	-	-	-	-	-	-
<i>Dedicated Revenues</i>							
District Revenues	1,568,696	-	14,665,412	-	42,895	345,000	16,622,003
Fund Balance	-	-	6,262,449	-	-	-	6,262,449
Debt	-	-	-	-	-	-	-
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 Revenues	-	-	-	-	-	-	-
Federal Revenues	-	-	1,001,785	-	-	-	1,001,785
Federal through State (FDEP)	-	-	-	-	-	-	-
<b>Dedicated Revenues Subtotal</b>	1,568,696	-	21,929,682	-	42,895	345,000	23,886,273
<b>TOTAL REVENUES</b>	1,568,696	-	21,929,682	-	42,895	345,000	23,886,273
<b>EXPENDITURES</b>							
Salaries and Benefits	1,050,226	-	3,718,294	-	42,895	-	4,811,415
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	461,000	-	3,163,926	-	-	-	3,624,926
Operating Expenses	13,880	-	12,972,462	-	-	345,000	13,331,342
Operating Capital Outlay	-	-	75,000	-	-	-	75,000
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	43,590	-	-	-	-	-	43,590
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	2,000,000	-	-	-	2,000,000
<b>TOTAL EXPENDITURES</b>	1,568,696	-	21,929,682	-	42,895	345,000	23,886,273
<b>PERSONNEL</b>							
Authorized Positions	6	-	30	-	-	-	36
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	6	-	30	-	-	-	36

## VII. BASIN BUDGETS

South Florida Water Management District

### SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS

Fiscal Years 2024-25 (Actual - Unaudited) Fiscal Year 2025-26 (Adopted) 2026-27 (Preliminary)

Preliminary Budget - Fiscal Year 2026-27

Big Cypress Basin

AD VALOREM TAX COMPARISON BIG CYPRESS BASIN	Year 2024-25 Actuals (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026- 27(Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Ad Valorem Taxes	\$ 13,920,127	\$ 15,091,934	\$ 15,901,115		
New Construction Estimate	\$ 434,763	\$ 404,702	\$ 416,843		
Millage Rate	0.0978	0.0978	0.0978		
Rolled-Back Rate	0.0914	0.0926	0.0944		
Percent Change from Rolled-Back Rate	7.00%	5.60%	3.60%		
Gross Taxable Value for Operating Purposes	\$ 152,359,910,421	\$ 165,054,491,989	\$ 173,802,379,802	8,747,887,813	5.3%
Net New Taxable Value	\$ 4,630,654,068	\$ 4,310,474,253	\$ 4,439,788,481	129,314,228	3.0%
Adjusted Taxable Value	\$ 147,729,256,353	\$ 160,744,017,736	\$ 169,362,591,321	8,618,573,585	5.4%
SOURCE OF FUNDS	Year 2024-25 Actuals (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026- 27(Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
<b>Non-dedicated Source of Funds</b>					
Fund Balance					
Ad Valorem Taxes					
Permit & License Fees					
Local Revenues					
State General Revenue					
Miscellaneous Revenues					
<b>Non-dedicated Source of Funds Subtotal</b>	-	-	-	-	-
<b>Dedicated Source of Funds</b>					
District Revenues	\$ 15,209,909	\$ 15,798,362	\$ 16,622,003	\$ 823,641	5.2%
Fund Balance	-	5,083,810	6,262,449	1,178,639	23.2%
Debt	-	-	-	-	-
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 Revenues	-	-	-	-	-
Federal Revenues	6,097	1,365,576	1,001,785	(363,791)	-26.6%
Federal through State (FDEP)	-	-	-	-	-
<b>Dedicated Source of Funds Subtotal</b>	<b>20,416,006</b>	<b>22,247,748</b>	<b>23,886,237</b>	<b>1,638,489</b>	<b>7.4%</b>
<b>SOURCE OF FUNDS TOTAL</b>	<b>\$ 20,416,006</b>	<b>\$ 22,247,748</b>	<b>\$ 23,886,237</b>	<b>\$ 1,638,489</b>	<b>7.4%</b>
<b>USE OF FUNDS</b>					
Salaries and Benefits	\$ 2,700,181	\$ 4,373,424	\$ 4,811,415	\$ 437,991	10.0%
Other Personal Services	-	-	-	-	-
Contracted Services	2,678,236	3,458,796	3,624,926	166,130	4.8%
Operating Expenses	3,145,374	5,421,938	13,331,342	7,909,404	145.9%
Operating Capital Outlay	742,437	-	75,000	75,000	-
Fixed Capital Outlay	4,151,268	6,950,000	-	(6,950,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	51,312	43,590	43,590	-	-
Debt	-	-	-	-	-
Reserves - Emergency Response	-	2,000,000	2,000,000	-	-
<b>USE OF FUNDS TOTAL</b>	<b>\$ 13,468,808</b>	<b>\$ 22,247,748</b>	<b>\$ 23,886,273</b>	<b>\$ 1,638,525</b>	<b>7.4%</b>
<b>WORKFORCE</b>					
Authorized Positions	25	37	36	(1)	-2.7%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>25</b>	<b>37</b>	<b>36</b>	<b>(1)</b>	<b>-2.7%</b>

## VII. BASIN BUDGETS

South Florida Water Management District

### THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM

Fiscal Years 2024-25 (Actual - Audited) Fiscal Year 2025-26 (Adopted) 2026-27 (Preliminary)

#### Preliminary Budget - Fiscal Year 2026-27

##### Big Cypress Basin

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
<b>1 - Water Resources Planning and Monitoring</b>	<b>1,577,347</b>	<b>2,401,703</b>	<b>1,568,696</b>	<b>(833,007)</b>	<b>-34.7%</b>
1.1 - District Water Management Planning	1,310,868	2,158,565	1,309,895	(848,670)	-39.3%
1.1.1 - Water Supply Planning	-	-	-	-	-
1.1.2 - Minimum Flows and Levels	-	-	-	-	-
1.1.3 - Other Water Resources Planning	1,310,868	2,158,565	1,309,895	(848,670)	(0)
1.2 - Research, Data Collection, Analysis and Monitoring	266,479	243,138	258,801	15,663	6.4%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	-	-	-	-	-
<b>2 - Land Acquisition, Restoration and Public Works</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology & Information Service	-	-	-	-	-
<b>3 - Operation and Maintenance of Lands and Works</b>	<b>11,692,827</b>	<b>19,460,826</b>	<b>21,929,646</b>	<b>2,468,820</b>	<b>12.7%</b>
3.1 - Land Management	720,847	2,477,527	732,986	(1,744,541)	-70.4%
3.2 - Works	9,417,990	14,852,187	19,020,552	4,168,365	28.1%
3.3 - Facilities	90,772	101,263	104,636	3,373	3.3%
3.4 - Invasive Plant Control	989,544	1,531,600	1,554,153	22,553	1.5%
3.5 - Other Operation and Maintenance Activities	147,135	146,683	156,184	9,501	6.5%
3.6 - Fleet Services	326,539	351,566	361,135	9,569	2.7%
3.7 - Technology & Information Services	-	-	-	-	-
<b>4 - Regulation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
<b>5 - Outreach</b>	<b>32,247</b>	<b>40,219</b>	<b>42,895</b>	<b>2,676</b>	<b>6.7%</b>
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	32,247	40,219	42,895	2,676	6.7%
5.3 - Public Relations	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	-	-	-	-	-
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Service	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<b>13,302,421</b>	<b>21,902,748</b>	<b>23,541,237</b>	<b>1,638,489</b>	<b>7.5%</b>
<b>6 - District Management and Administration</b>	<b>166,387</b>	<b>345,000</b>	<b>345,000</b>	<b>-</b>	<b>-</b>
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 - Technology & Information Services	-	-	-	-	-
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	74,120	345,000	345,000	-	-
<b>TOTAL</b>	<b>13,468,808</b>	<b>22,247,748</b>	<b>23,886,237</b>	<b>1,638,489</b>	<b>7.4%</b>

## **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

South Florida Water Management District  
**REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM**  
 Fiscal Years 2024-25 (Actual - Unaudited)  
**Preliminary - Fiscal Year 2026-27**  
**Okeechobee Basin**

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	TOTAL
<b>REVENUES</b>							
<i><b>Non-dedicated Revenues</b></i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i><b>Non-dedicated Revenues Subtotal</b></i>	-	-	-	-	-	-	-
<i><b>Dedicated Revenues</b></i>							
District Revenues	3,710,509	16,420,963	132,335,145	157,198	2,190	4,157,516	<b>158,783,521</b>
Fund Balance	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Local Revenues	-	-	10,314	-	-	-	<b>10,314</b>
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 (WPST)	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	-	67,313	-	-	1,238	<b>68,551</b>
Federal Revenues	-	-	10,147,262	-	-	-	<b>10,147,262</b>
Federal through State (FDEP)	-	-	-	-	-	-	-
<i><b>Dedicated Revenues Subtotal</b></i>	<b>3,710,509</b>	<b>16,420,963</b>	<b>142,560,034</b>	<b>157,198</b>	<b>2,190</b>	<b>4,158,754</b>	<b>167,009,648</b>
<b>TOTAL REVENUES</b>	<b>3,710,509</b>	<b>16,420,963</b>	<b>142,560,034</b>	<b>157,198</b>	<b>2,190</b>	<b>4,158,754</b>	<b>167,009,648</b>
<b>EXPENDITURES</b>							
Salaries and Benefits	2,009,443	7,684,594	61,180,395	104,240	-	1,227,660	<b>72,206,332</b>
Other Personal Services	20,362	-	-	-	-	-	<b>20,362</b>
Contracted Services	364,757	1,094,726	3,606,438	40,358	1,732	57,644	<b>5,165,655</b>
Operating Expenses	144,729	2,719,274	25,421,845	12,600	458	2,524,907	<b>30,823,813</b>
Operating Capital Outlay	96,850	812,448	12,210,389	-	-	128,735	<b>13,248,422</b>
Fixed Capital Outlay	-	3,694,662	17,544,884	-	-	-	<b>21,239,546</b>
Interagency Expenditures (Cooperative Funding)	1,074,368	415,243	147,772	-	-	-	<b>1,637,383</b>
Debt	-	-	20,155	-	-	-	<b>20,155</b>
Reserves - Emergency Response	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,710,509</b>	<b>16,420,947</b>	<b>120,131,878</b>	<b>157,198</b>	<b>2,190</b>	<b>3,938,946</b>	<b>144,361,668</b>
<b>PERSONNEL</b>							
Authorized Positions	17	58	521	-	-	-	<b>596</b>

## VII. BASIN BUDGETS

South Florida Water Management District  
**REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM**  
 Fiscal Year 2025-26 (Adopted)  
 Preliminary - Fiscal Year 2026-27  
 Okeechobee Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	TOTAL
<b>REVENUES</b>							
<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	-	-	-	-	-	-	-
Local Revenues	-	-	-	-	-	-	-
State General Revenues	-	-	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardinier 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 Revenues	-	-	-	-	-	-	-
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
<b>TOTAL REVENUES</b>	3,380,782	13,111,454	199,042,631	-	27,000	3,474,684	219,036,551
<b>EXPENDITURES</b>							
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 (Cooperative Funding)	944,576	402,054	200,000	-	-	-	1,546,630
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	38,237,787	-	-	-	38,237,787
<b>TOTAL EXPENDITURES</b>	3,380,782	13,111,454	199,042,631	-	27,000	3,474,684	219,036,551
<b>PERSONNEL</b>							
Authorized Positions	17	71	519	-	-	1	608
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	17	71	519	-	-	1	608

## VII. BASIN BUDGETS

South Florida Water Management District  
**REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM**  
 Fiscal Years 2026-27 (Preliminary)  
 Preliminary - Fiscal Year 2026-27  
 Okeechobee Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	TOTAL
<b>REVENUES</b>							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<b>Non-dedicated Revenues Subtotal</b>	-	-	-	-	-	-	-
<i>Dedicated Revenues</i>							
District Revenues	3,980,350	59,852,919	108,261,367	-	27,000	3,492,915	175,614,551
Fund Balance	-	-	38,245,287	-	-	-	38,245,287
Debt	-	-	-	-	-	-	-
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 Revenues	-	-	-	-	-	-	-
Federal Revenues	-	472,248	4,249,853	-	-	-	4,722,101
Federal through State (FDEP)	-	-	-	-	-	-	-
<b>Dedicated Revenues Subtotal</b>	3,980,350	60,325,167	150,756,507	-	27,000	3,492,915	218,581,939
<b>TOTAL REVENUES</b>	3,980,350	60,325,167	150,756,507	-	27,000	3,492,915	218,581,939
<b>EXPENDITURES</b>							
Salaries and Benefits	2,131,431	10,137,823	66,792,148	-	-	209,603	79,271,005
Other Personal Services	32,822	-	-	-	-	-	32,822
Contracted Services	576,640	5,187,699	2,753,121	-	27,000	-	8,544,460
Operating Expenses	294,881	8,776,365	36,229,377	-	-	3,283,312	48,583,935
Operating Capital Outlay	-	40,000	1,874,074	-	-	-	1,914,074
Fixed Capital Outlay	-	35,200,000	4,800,000	-	-	-	40,000,000
Interagency Expenditures (Cooperative Funding)	944,576	983,280	70,000	-	-	-	1,997,856
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	38,237,787	-	-	-	38,237,787
<b>TOTAL EXPENDITURES</b>	3,980,350	60,325,167	150,756,507	-	27,000	3,492,915	218,581,939
<b>PERSONNEL</b>							
Authorized Positions	16	68	522	-	-	1	607
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	16	68	522	-	-	1	607

## VII. BASIN BUDGETS

South Florida Water Management District  
**SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS**  
 Fiscal Years 2024-25 (Actual - Unaudited) Fiscal Year 2025-26 (Adopted) 2026-27 (Preliminary)  
**Preliminary Budget - Fiscal Year 2026-27**  
**Okeechobee Basin**

AD VALOREM TAX COMPARISON OKEECHOBEE BASIN	Year 2024-25 Actuals (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Ad Valorem Taxes	\$ 148,238,982	\$ 160,110,211	\$ 168,669,113		
New Construction Estimate	\$ 2,855,957	\$ 3,176,565	\$ 3,271,862		
Millage Rate	0.1026	0.1026	0.1026		
Rolled-Back Rate	0.0945	0.0961	0.0983		
Percent Change from Rolled-Back Rate	8.60%	6.80%	4.40%		
Gross Taxable Value for Operating Purposes	\$ 1,528,297,216.435	\$ 1,657,801,090.745	\$ 1,745,664,548.817	\$ 87,863,458.072	5.3%
Net New Taxable Value	\$ 28,995,666.859	\$ 32,250,697.916	\$ 33,218,218.853	\$ 967,520.937	3.0%
Adjusted Taxable Value	\$ 1,499,301,549.576	\$ 1,625,550,392.829	\$ 1,712,446,329.964	\$ 86,895,937.135	5.3%
SOURCE OF FUNDS	Year 2024-25 Actuals (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
<b>Non-dedicated Source of Funds</b>					
Fund Balance					
Ad Valorem Taxes					
Permit & License Fees					
Local Revenues					
State General Revenue					
Miscellaneous Revenues					
<b>Non-dedicated Source of Funds Subtotal</b>	-	-	-	-	-
<b>Dedicated Source of Funds</b>					
District Revenues	\$ 156,783,521	\$ 165,919,090	\$ 175,614,551	\$ 9,695,461	5.8%
Fund Balance	-	47,636,267	38,245,287	(9,390,980)	-19.7%
Debt	-	-	-	-	-
Local Revenues	10,314	-	-	-	-
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 Revenues	68,551	-	-	-	-
Federal Revenues	10,147,262	5,481,194	4,722,101	(759,093)	-13.8%
Federal through State (FDEP)	-	-	-	-	-
<b>Dedicated Source of Funds Subtotal</b>	<b>167,009,648</b>	<b>219,036,551</b>	<b>218,581,939</b>	<b>(454,612)</b>	<b>-0.2%</b>
<b>SOURCE OF FUNDS TOTAL</b>	<b>\$ 167,009,648</b>	<b>\$ 219,036,551</b>	<b>\$ 218,581,939</b>	<b>\$ (454,612)</b>	<b>-0.2%</b>
<b>USE OF FUNDS</b>					
Salaries and Benefits	\$ 72,206,332	\$ 73,917,082	\$ 79,271,005	\$ 5,353,923	7.2%
Other Personal Services	20,362	32,822	32,822	-	-
Contracted Services	5,165,655	5,012,471	8,544,460	3,531,989	70.5%
Operating Expenses	30,823,813	43,051,109	48,583,935	5,532,826	12.9%
Operating Capital Outlay	13,248,422	8,299,674	1,914,074	(6,385,600)	-76.9%
Fixed Capital Outlay	21,239,546	48,938,976	40,000,000	(8,938,976)	-18.3%
Interagency Expenditures (Cooperative Funding)	1,637,383	1,546,630	1,997,856	451,226	29.2%
Debt	20,155	-	-	-	-
Reserves - Emergency Response	-	38,237,787	38,237,787	-	-
<b>USE OF FUNDS TOTAL</b>	<b>\$ 144,361,668</b>	<b>\$ 219,036,551</b>	<b>\$ 218,581,939</b>	<b>\$ (454,612)</b>	<b>-0.2%</b>
<b>WORKFORCE</b>					
Authorized Positions	596	608	607	(1)	-0.2%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>596</b>	<b>608</b>	<b>607</b>	<b>(1)</b>	<b>-0.2%</b>



## VII. BASIN BUDGETS

South Florida Water Management District  
**THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM**  
 Fiscal Years 2024-25 (Actual - Unaudited) Fiscal Year 2025-26 (Adopted) 2026-27 (Preliminary)  
**Preliminary Budget - Fiscal Year 2026-27**  
**Okeechobee Basin**

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual - Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
<b>1 - Water Resources Planning and Monitoring</b>	<b>3,710,509</b>	<b>3,380,782</b>	<b>3,980,350</b>	<b>599,568</b>	<b>17.7%</b>
1.1 - District Water Management Planning	34,023	8,090	25,017	16,927	209.2%
1.1.1 - Water Supply Planning	8,188	-	-	-	-
1.1.2 - Minimum Flows and Levels	-	-	-	-	-
1.1.3 - Other Water Resources Planning	25,835	8,090	25,017	16,927	2
1.2 - Research, Data Collection, Analysis and Monitoring	3,627,246	3,372,692	3,955,333	582,641	17.3%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	49,240	-	-	-	-
<b>2 - Land Acquisition, Restoration and Public Works</b>	<b>16,420,947</b>	<b>13,111,454</b>	<b>60,325,167</b>	<b>47,213,713</b>	<b>360.1%</b>
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	15,941	11,898	21,240	9,342	78.5%
2.2.1 - Water Resource Development Projects	15,941	11,898	21,240	9,342	1
2.2.2 - Water Supply Development Assistance	-	-	-	-	-
2.2.3 - Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	15,582,933	12,484,067	59,667,335	47,183,268	377.9%
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	808,323	615,489	636,592	21,103	3.4%
<b>3 - Operation and Maintenance of Lands and Works</b>	<b>120,131,878</b>	<b>199,042,631</b>	<b>150,756,507</b>	<b>(48,286,124)</b>	<b>-24.3%</b>
3.1 - Land Management	5,624,555	7,053,286	7,421,174	367,888	5.2%
3.2 - Works	94,354,944	166,577,927	118,985,321	(47,592,606)	-28.6%
3.3 - Facilities	370,174	272,124	297,626	25,502	9.4%
3.4 - Invasive Plant Control	5,710,938	9,187,579	9,105,872	(81,707)	-0.9%
3.5 - Other Operation and Maintenance Activities	3,502,009	2,671,109	2,749,931	78,822	3.0%
3.6 - Fleet Services	5,568,130	7,467,902	7,614,748	146,846	2.0%
3.7 - Technology & Information Services	5,001,128	5,812,704	4,581,835	(1,230,869)	-21.2%
<b>4 - Regulation</b>	<b>157,198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4.1 - Consumptive Use Permitting	-	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	52,958	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	431	-	-	-	-
4.5 - Technology & Information Service	103,809	-	-	-	-
<b>5 - Outreach</b>	<b>2,190</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>-</b>
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	2,190	-	-	-	-
5.3 - Public Relations	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	-	27,000	27,000	-	-
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Service	-	-	-	-	-
<b>SUBTOTAL - Major Programs (excluding Management and Administration)</b>	<b>140,422,722</b>	<b>215,561,867</b>	<b>215,089,024</b>	<b>(472,843)</b>	<b>-0.2%</b>
<b>6 - District Management and Administration</b>	<b>3,938,946</b>	<b>3,474,684</b>	<b>3,492,915</b>	<b>18,231</b>	<b>0.5%</b>
6.1 - Administrative and Operations Support	1,710,733	478,365	496,596	18,231	3.8%
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	191,372	209,603	18,231	9.5%
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	685,818	-	-	-	-
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	-	-
6.1.9 - Technology & Information Services	587,488	-	-	-	-
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,228,213	2,996,319	2,996,319	-	-
<b>TOTAL</b>	<b>144,361,668</b>	<b>219,036,551</b>	<b>218,581,939</b>	<b>(454,612)</b>	<b>-0.2%</b>

## **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 <sup>1</sup>	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
<b>Preliminary Budget</b>	Annually January 15	Candida Heater	<a href="mailto:cheater@sfwmd.gov">cheater@sfwmd.gov</a> 561-682-6486
<b>Tentative Budget</b>	Annually August 1	Candida Heater	<a href="mailto:cheater@sfwmd.gov">cheater@sfwmd.gov</a> 561-682-6486
<b>VOLUME I – THE SOUTH FLORIDA ENVIRONMENT</b>			
<b>South Florida Hydrology and Water Management - Volume I, Chapter 2A</b> 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	<a href="mailto:ssalazar@sfwmd.gov">ssalazar@sfwmd.gov</a> 561-682-2777
<b>Water and Climate Resilience Metrics – Volume I, Chapter 2B</b> 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	<a href="mailto:ssalazar@sfwmd.gov">ssalazar@sfwmd.gov</a> 561-682-2777
<b>Water Quality in the Everglades Protection Area - Volume I, Chapter 3</b> 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)	<a href="mailto:mailin.sotolongolopez@floridadeop.gov">mailin.sotolongolopez@floridadeop.gov</a> 850-245-2182

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<b>Nutrient Source Control Programs in the Southern Everglades - Volume I, Chapter 4</b> 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	<a href="mailto:ywang@sfwmd.gov">ywang@sfwmd.gov</a> 561-682-2895
<b>Restoration Strategies – Design and Construction Status of Water Quality Improvement Projects - Volume I, Chapter 5A</b> 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	<a href="mailto:rshufor@sfwmd.gov">rshufor@sfwmd.gov</a> 561-681-8800 x2155
<b>Performance and Operation of the Everglades Stormwater Treatment Areas - Volume I, Chapter 5B</b> 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	R. Thomas James	<a href="mailto:tjames@sfwmd.gov">tjames@sfwmd.gov</a> (561) 682-6356
<b>Restoration Strategies Science Plan - Volume I, Chapter 5C</b> Report on the Science Plan for the Everglades STAs intended to integrate and synthesize information to effectively communicate scientific findings and understanding of the plan results to management and stakeholders; cover the progress of the Science Plan implementation; and incorporate the status	Annually March 1	R. Thomas James	<a href="mailto:tjames@sfwmd.gov">tjames@sfwmd.gov</a> (561) 682-6356

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and findings of research, monitoring, and modeling efforts outlined in the plan. This chapter fulfills requirements for the CAR (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.).			
<b>Everglades Systems Assessments - Volume I, Chapter 6</b> 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	<a href="mailto:fsklar@sfwmd.gov">fsklar@sfwmd.gov</a> 561-682-6504
<b>Status of Invasive Species - Volume I, Chapter 7</b> 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	LeRoy Rodgers  Alex Onisko	<a href="mailto:lrodgers@sfwmd.gov">lrodgers@sfwmd.gov</a> 561-682-2773  <a href="mailto:aonisko@sfwmd.gov">aonisko@sfwmd.gov</a> 561-682-2254
<b>Northern Everglades and Estuaries Protection Program Annual Progress Report - Volume I, Chapter 8A</b> 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	Annually March 1	Stacey Ollis	<a href="mailto:sollis@sfwmd.gov">sollis@sfwmd.gov</a> 561-682-2039

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Services' (FDACS') implementation of the agricultural nonpoint source best management practices (BMPs) in the Northern Everglades watersheds. It also contains an accounting of Fiscal Year 2024-25 expenditures and includes the NEEPP Fiscal Year 2025-26 Annual Work Plan.			
<b>Lake Okeechobee Watershed Protection Plan 2025 Update – Volume I, Chapter 8B</b> 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	Stacey Ollis	<a href="mailto:sollis@sfwmd.gov">sollis@sfwmd.gov</a> 561-682-2039
<b>St. Lucie River Watershed Protection Plan 2025 Update - Volume I, Chapter 8C</b> 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	Stacey Ollis	<a href="mailto:sollis@sfwmd.gov">sollis@sfwmd.gov</a> 561-682-2039
<b>Caloosahatchee River Watershed Protection Plan 2025 Update - Volume I, Chapter 8D</b> 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	Annually March 1	Stacey Ollis	<a href="mailto:sollis@sfwmd.gov">sollis@sfwmd.gov</a> 561-682-2039

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provides an update on the Caloosahatchee River Watershed Construction Project.			
<b>Kissimmee River Restoration and Other Kissimmee Basin Initiatives - Volume I, Chapter 9</b> 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	<a href="mailto:branders@sfwmd.gov">branders@sfwmd.gov</a> 561-682-2753  <a href="mailto:sbousqu@sfwmd.gov">sbousqu@sfwmd.gov</a> 561-682-2719
<b>Tracking Ecological Responses to the Comprehensive Everglades Restoration Plan Projects Implementation (title tentative) – Volume I Chapter 10</b> A water year status report on ecological responses to Comprehensive Everglades Restoration Plan (CERP) implementation for some of the completed or partially completed projects. This chapter does not fulfill any statutory requirements.	Annually March 1	Amanda Kahn	<a href="mailto:akahn@sfwmd.gov">akahn@sfwmd.gov</a> 561-682-6402
<b>Volume I Peer and Public Review Process and Products - Volume I, Appendix 1-1</b> 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	<a href="mailto:kricher@sfwmd.gov">kricher@sfwmd.gov</a> 561-682-2425
<b>SFER VOLUME II – DISTRICT ANNUAL PLANS AND REPORTS</b>			
<b>Fiscal Year 2023-2024 Fiscal and Performance Accountability Report - Volume II, Chapter 2</b> 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	<a href="mailto:rfrymerm@sfwmd.gov">rfrymerm@sfwmd.gov</a> 561-682-2785
<b>2024 Priority Water Bodies - Volume II, Chapter 3</b>	Annually March 1	James Beerens	<a href="mailto:jabeeren@sfwmd.gov">jabeeren@sfwmd.gov</a> 561-682-2028



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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), 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.			
<b>Five-Year Capital Improvements Plan - Volume II, Chapter 4</b> 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	<a href="mailto:jmaytok@sfwmd.gov">jmaytok@sfwmd.gov</a> 561-682-6027
<b>Five-Year Water Resource Development Work Program - Volume II, Chapter 5A</b> 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 2024-25 through Fiscal Year 2028-29.	Annually March 1	Stacey Payseno	<a href="mailto:spayseno@sfwmd.gov">spayseno@sfwmd.gov</a> 561-682-2577
<b>Projects Associated with a Basin Management Action Plan for Fiscal Year 2025 through Fiscal Year 2029 – Volume II, Appendix 5A-1</b>	Annually March 1	Stacey Ollis	<a href="mailto:sollis@sfwmd.gov">sollis@sfwmd.gov</a> 561-682-2039



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Pursuant to Section 373.036(7)(b)8.a., F.S., for the CAR this appendix provides a list of projects associated with BMAPs along with their planned implementation costs.			
<b>Projects in the Five-Year Work Program with Grading for Each Watershed, Water Body, or Water Segment – Volume II, Chapter 5B</b> 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	<a href="mailto:ssetegn@sfwmd.gov">ssetegn@sfwmd.gov</a> 561-682-2252  <a href="mailto:jabeeren@sfwmd.gov">jabeeren@sfwmd.gov</a> 561-682-2028
<b>Florida Forever Work Plan, 2025 Annual Update - Volume II, Chapter 6A</b> 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	<a href="mailto:doarias@sfwmd.gov">doarias@sfwmd.gov</a> 561-682-6838  <a href="mailto:mwest@sfwmd.gov">mwest@sfwmd.gov</a> 561-682-2253
<b>Land Stewardship Annual Report – Volume II, Chapter 6B</b> 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	Annually March 1	Maria Dessources	<a href="mailto:mdessour@sfwmd.gov">mdessour@sfwmd.gov</a> 561-924-5310 x3338

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and lands acquired for CERP and other water resource projects on an interim basis.			
<b>Mitigation Donation Annual Report - Volume II, Chapter 7</b> 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	<a href="mailto:kaallman@sfwmd.gov">kaallman@sfwmd.gov</a> 561-682-7293  <a href="mailto:mquigley@sfwmd.gov">mquigley@sfwmd.gov</a> 561-682-6382
<b>Comprehensive Everglades Restoration Plan Annual Report – 470 Report - Volume II, Chapter 8</b> 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	<a href="mailto:grogers@sfwmd.gov">grogers@sfwmd.gov</a> 561-682-6199
<b>Everglades Forever Act Annual Financial Report – Volume II, Chapter 9</b> 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	<a href="mailto:jmaytok@sfwmd.gov">jmaytok@sfwmd.gov</a> 561-682-6027
<b>SFER VOLUME III – ANNUAL PERMIT REPORTS</b>			
<b>Comprehensive Everglades Restoration Plan Regulation Act Projects - Volume III, Chapter 2</b> 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	<a href="mailto:ctking@sfwmd.gov">ctking@sfwmd.gov</a> 561-682-2723  <a href="mailto:njeyaku@sfwmd.gov">njeyaku@sfwmd.gov</a> 561-682-6471
<b>Everglades Forever Act Projects - Volume III, Chapter 3</b> Annual report to comply with various reporting conditions required by permits	Annually March 1	Nirmala Jeyakumar  Chris King	<a href="mailto:njeyaku@sfwmd.gov">njeyaku@sfwmd.gov</a> 561-682-6471  <a href="mailto:ctking@sfwmd.gov">ctking@sfwmd.gov</a> 561-682-2723

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issued by DEP under the EFA (Section 373.4592, F.S.).			
<b>Northern Everglades and Estuaries Protection Program Projects - Volume III, Chapter 4</b> 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	<a href="mailto:njeyaku@sfwmd.gov">njeyaku@sfwmd.gov</a> 561-682-6471  <a href="mailto:ctking@sfwmd.gov">ctking@sfwmd.gov</a> 561-682-2723
<b>Environmental Resource Permitting Projects - Volume III, Chapter 5</b> 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	<a href="mailto:njeyaku@sfwmd.gov">njeyaku@sfwmd.gov</a> 561-682-6471  <a href="mailto:ctking@sfwmd.gov">ctking@sfwmd.gov</a> 561-682-2723

<sup>1</sup> Based on 2026 SFER chapter titles and content and 2026 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 Preliminary Budget includes a total of \$440,468,227 million 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 Preliminary Budget is included in the table below.

#### **SOUTH FLORIDA WATER MANAGEMENT DISTRICT ALTERNATIVE WATER SUPPLY FUNDING Fiscal Year 2026-27 Preliminary Budget**

<b>Funding Source</b>	<b>Fiscal Year 2026-27 Preliminary Budget</b>	<b>% of Total</b>
District Funding for AWS	\$ 116,055,837	26.3%
State Funding for AWS	\$ 324,412,390	73.7%
<b>TOTAL FUNDING FOR AWS</b>	<b>\$ 440,468,227</b>	<b>100.00%</b>

#### **District Funding for AWS \$116,055,837**

- Central & Southern Florida Project (C&SF): (\$98,234,946)
- Water Supply Program: (\$17,820,891)

#### **State Funding for AWS \$324,412,390**

- Alternative Water Supply: (\$9,000,000)
- C&SF: (\$1,412,390)
- Lake Okeechobee Watershed ASR: (\$50,000,000)
- Lake Okeechobee Watershed LOCAR: (\$10,000,000)
- Western Everglades Restoration: (\$14,919,294)
- CEPP North: (\$10,713,427)
- CEPP South S-355 W: (\$15,000,000)
- CEPP EAA Reservoir S-623 Pump Station and CEPP Conveyance: (\$213,367,279)

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### C. 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. The economic gain on the refunding is a net present value savings of \$72.2 million. The remaining outstanding principal balance at the end of September 30, 2025, for Fiscal Year 2026-27 through Fiscal Year 2036-37 is \$237,905,000

The status of the District's Series 2015 COPs is summarized below as of September 30, 2025.

### SOUTH FLORIDA WATER MANAGEMENT DISTRICT OUTSTANDING DEBT Fiscal Year 2026-27 Preliminary Budget

Series	Original Issue Amount	Maturity	Principal	Interest	Total Requirements
COPs 2015	\$385,425,000	2037	\$18,180,000	\$12,042,250	\$30,222,250

Series	Fiscal Year	Principal	Interest	Total Requirements
COPs 2015	2027-28	\$ 19,085,000	\$ 11,110,625	\$ 30,195,625
	2028-29	\$ 20,040,000	\$ 10,132,500	\$ 30,172,500
	2029-30	\$ 21,035,000	\$ 9,105,625	\$ 30,140,625
	2030-31 thru 2034-35	\$ 94,330,000	\$ 25,914,250	\$ 120,244,250
	2034-35 thru 2035-36	\$ 54,250,000	\$ 5,662,000	\$ 59,912,000
	2036-37	\$ 29,165,000	\$ 729,125	\$ 29,894,125
<b>TOTAL</b>		<b>\$ 237,905,000</b>	<b>\$ 62,654,125</b>	<b>\$ 300,559,125</b>

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### D. 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***

#### **a) Staff Levels/Reorganization**

Each water management district continues to evaluate its organizational structure and staffing levels as it focuses on its core mission.

The Preliminary 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.

#### **b) 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 future medical and pharmacy cost projections, it will be necessary for the District to make plan changes for the upcoming calendar year, a select number of copays and the out-of-pocket maximum will be increasing.

- Maintenance medications may be filled in a 90-day supply at certain pharmacies.
- Telehealth/Virtual 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.
- Cost containment measures through the out of network protection program aim to reduce out of network cost by negotiating reimbursements to non-contracted providers.
- 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 off 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.
- Our overpayment identification and recovery strategy utilize both internal and external claim review programs. If overpayments are discovered, vendor partners pursue recovery of the

## VIII. APPENDICIES

overpayment funds. Internal teams analyze root causes of overpayments to prevent them from happening in the future.

### **c) Contract and Lease Renewals**

The District continues to examine existing contracts and work through the labor and supply chain issues with vendors. When considering lease agreements, office space should be 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 that allows other entities to utilize the contract to their advantage in terms of pricing, 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 \$22,192 and 4,840 square feet of space to Collier County BCC in the BCB Service Center resulting in \$95,045. The lease ends December 31, 2026, as the tenant will be moving into newly constructed office space.

The District rents space for Service Centers located in Orange and Okeechobee Counties.



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