

Fiscal Year 2026–27

Preliminary Budget Submission

Pursuant to Section 373.535, Florida Statutes



**Southwest Florida
Water Management District**

WATERMATTERS.ORG • 1-800-423-1476

January 15, 2026

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Brian J. Armstrong, P.G.

Executive Director

January 15, 2026

The Honorable Ben Albritton

President of the Senate

409 The Capitol

404 South Monroe Street

Tallahassee, FL 32399-1100

The Honorable Daniel Perez

Speaker of the House of Representatives

420 The Capitol

402 South Monroe Street

Tallahassee, FL 32399-1300

Chairs of Legislative Committees and Subcommittees with fiscal jurisdiction
(see attached distribution list)

Subject: Southwest Florida Water Management District

Preliminary Budget Submission for Fiscal Year 2026-27

Dear Senate President, Speaker of the House and Legislative Chairs:

In accordance with section 373.535, Florida Statutes, the Southwest Florida Water Management District (District) respectfully submits the fiscal year (FY) 2026-27 Preliminary Budget Submission. The preliminary budget demonstrates our commitment to protecting and restoring Florida's water resources, minimizing flood risks, and fulfilling the public's water needs while meeting Governing Board priorities, complying with legislative directives, and implementing the District's Five-Year Strategic Plan to advance our core mission. The budget advances the Governor's environmental priorities, as established in Executive Orders 19-12 and 23-06, and the Legislature's support of those priorities, including projects to improve resiliency to sea-level rise, reduce pollution and develop alternative water supplies (AWS). Finally, our long-term funding plan illustrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management.

The District's FY2026-27 preliminary budget totals \$227,597,439, compared to the FY2025-26 adopted budget of \$256,247,665. The operating budget of \$104,626,097 accounts for 46 percent of the preliminary budget. Through disciplined operational management, a significant investment of \$122,971,342 is directed toward strategic projects, comprising more than half of the preliminary budget.

Through the Cooperative Funding Initiative and other programs that allow public and private entities to share costs for projects, the District proposes an \$86,191,942 cost-share commitment, resulting in a combined investment of more than \$160 million for sustainable AWS development, water quality improvements and other water resource management projects. Exemplifying our commitment to prudently manage financial resources, the

Senate President, Speaker of the House, and Legislative Chairs
Subject: Southwest Florida Water Management District
Preliminary Budget Submission for Fiscal Year 2026-27
January 15, 2026
Page 2

District continues to work closely with local partners to ensure capital projects are efficiently and effectively constructed for the benefit of our regional water resources and economies.

The following initiatives strategically carry out our four areas of responsibility (water supply, water quality, flood protection and natural systems) and are further outlined in the goals, objectives and priorities of the budget:

- \$77.3 million for development of AWS to ensure an adequate supply of water resources for all existing and future reasonable and beneficial uses. This includes \$12 million anticipated from the 2026 Florida Legislature for AWS.
- \$23.3 million for the improvement and management of 84 water control structures, 63 miles of canals, eight miles of dam embankments, two reservoirs and 171 secondary drainage culverts. This includes \$3.3 million awarded by the Department of Environmental Protection (DEP) for Tampa Bypass Canal flood control structure S-160 gate and lift system replacements.
- \$10.4 million for surface water restoration initiatives and water quality improvement projects to treat stormwater runoff before discharging directly or indirectly to water bodies.
- \$6.9 million to manage approximately 461,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition. This includes \$2.25 million anticipated from the 2026 Florida Legislature for land management activities.
- \$5.5 million for the Facilitating Agricultural Resource Management Systems (FARMS) program to implement agricultural Best Management Practices (BMPs).
- \$5.1 million for Watershed Management Program modeling and planning phases to support floodplain management decisions and initiatives and for the implementation of preventive and remedial BMPs projects to address potential and existing flooding problems.
- \$5 million for springs initiatives to restore springs and spring-fed rivers to improve water quality and clarity and restore natural habitats such as shoreline restoration, wetland treatment, beneficial reclaimed water reuse and septic to sewer conversions.
- \$2.4 million for Minimum Flows and Minimum Water Levels (MFLs) activities for streams, estuaries, lakes, aquifers, wetlands and springs to support the establishment and evaluation of MFLs and implement recovery efforts to prevent significant harm and re-establish the natural ecosystem.

Within the initiatives highlighted above, \$1.5 million will also provide for increased resiliency to sea-level rise and disasters caused by extreme weather within our region.

We deliver to you a budget designed to live within our means, meet statutory requirements, operate on a pay-as-you-go basis without debt and exhibit our commitment to continually look for opportunities to increase efficiencies while improving the services we provide to the public.

Please contact Brandon Baldwin, Division Director, Business and Information Technology Services; Amanda Rice, Assistant Executive Director; or me if you require any additional information. We look forward to working with you, the Executive Office of the Governor and the DEP as we work toward the adoption of the budget on September 22, 2026.

Sincerely,



Brian J. Armstrong, P.G.
Executive Director

BJA: ads
Enclosure
cc: SWFWMD Governing Board

Senate President, Speaker of the House, and Legislative Chairs
Subject: Southwest Florida Water Management District
Preliminary Budget Submission for Fiscal Year 2026-27
January 15, 2026
Page 3

Recipients of the Preliminary Budget for Fiscal Year 2026-27:

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Adam Blalock, Deputy Secretary
Kristine Morris, Assistant Deputy Secretary

Office of Water Policy & Ecosystems Restoration

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Bureau of Water Policy

Pamela Flores, Chief of Natural Sciences
Jennifer Adams, Environmental Administrator
James Albright, Environmental Administrator
Rahul Jupaka, District Liaison

Table of Contents

	Page
I. Foreword	1
II. Introduction	
A) History of Water Management Districts	3
B) Overview of the District	4
C) Mission and Guiding Principles of the District	6
D) Development of the District Budget	7
E) Budget Guidelines	9
F) Budget Development Calendar and Milestones	11
III. Budget Highlights	
A) Current Year Accomplishments and Efficiencies	13
B) Goals, Objectives and Priorities	18
C) Budget Summary	
1) Overview	23
2) Adequacy of Fiscal Resources	25
3) Source of Funds Three-Year Comparison	29
4) Major Source of Funds Variances	31
5) Source of Funds by Program	33
6) Proposed Millage Rate	36
7) Use of Funds by Program Three-Year Comparison	37
8) Major Use of Funds Variances	39
IV. Program Allocations	
A) Program and Activity Definitions, Descriptions and Budget	41
Program 1.0 - Water Resource Planning and Monitoring	44
Program 2.0 - Land Acquisition, Restoration and Public Works	67
Program 3.0 - Operation and Maintenance of Works and Lands	92
Program 4.0 - Regulation	113
Program 5.0 - Outreach	129
Program 6.0 - Management and Administration	144
B) District Specific Programs	
1) District Springs Program	170
C) Program Allocations by Area of Responsibility	171
V. Summary of Staffing Levels	175
VI. Performance Measures	
A) Natural Systems	177
B) Water Quality	178
C) Water Supply	179
D) Mission Support	180
VII. Basin Budgets (Not Applicable)	181

Table of Contents

	Page
VIII. Appendices	
A) Related Reports	183
B) Alternative Water Supply Funding.....	184
C) Project Worksheets (Not Applicable for Preliminary Budget).....	185
D) Outstanding Debt (Not Applicable).....	186
E) Consistency Issues for Fiscal Year 2025-26	
1) Prior Fiscal Years' Summary.....	187
2) Current Fiscal Year's Summary	187
IX. Contacts	189

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 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 staff of the Executive Office of the Governor (EOG), Senate, House of Representatives, Department of Environmental Protection (DEP), and all five water management districts. 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 Southwest Florida Water Management District submits this January 15 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 in reviewing this document have been provided on the DEP website <https://floridadep.gov/water-policy/water-policy/documents/wmd-budget-definitions-and-acronyms>.

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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: Environmental Land and Water Management Act, Comprehensive Planning Act, Land Conservation Act and 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, Florida Statutes, 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 the taxing authority that 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.

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

The Southwest Florida Water Management District (District) was established in 1961 to operate and maintain several large flood protection projects. Since then, legislative action and state agency delegation have expanded the District's responsibilities to include managing water supply and protecting water quality and the natural systems in response to evolving water management challenges. The District, along with the other four water management districts, works 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 websites and contact officials at each district. The District's website is www.WaterMatters.org.

II. Introduction

B. Overview of the District

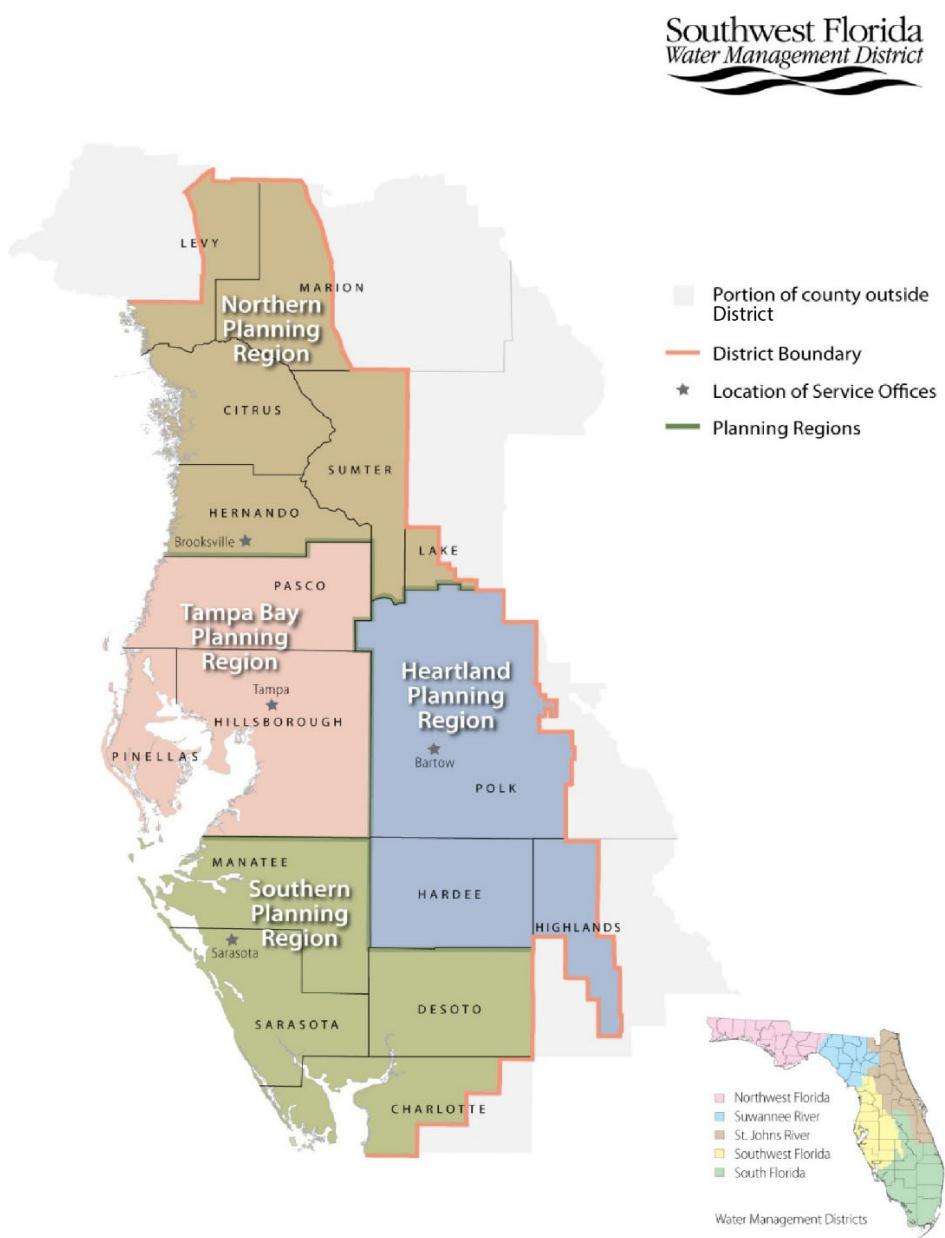
The District includes about 17 percent of the state's total area. The District encompasses all or part* of 16 counties from Levy County in the north to Charlotte County in the south and extends from the Gulf of America east to the highlands of central Florida, as further illustrated below.

Charlotte*
Hernando
Levy*
Pinellas

Citrus
Highlands*
Manatee
Polk*

DeSoto
Hillsborough
Marion*
Sarasota

Hardee
Lake*
Pasco
Sumter



II. Introduction

The District contains 97 local governments spread over approximately 10,000 square miles serving a permanent population estimated to be 5.69 million. Several heavily populated and rapidly growing urban areas lie within this District, as do much of Florida's most productive agricultural land and phosphate mining areas. The region also contains the Green Swamp (headwaters for the Peace, Hillsborough, Withlacoochee and Oklawaha rivers) and numerous lakes, springs, streams and ponds. There are more than 200 springs within the District. Many of these springs are part of the five first-magnitude spring groups: Chassahowitzka River, Crystal River/Kings Bay, Homosassa River, Rainbow River and Weeki Wachee River. For planning purposes, the District is divided into four regions: Northern, Tampa Bay, Heartland and Southern.

The District is a regional governmental authority (special district) involved in many aspects of water management. The District was created in 1961 by a special act of the Florida Legislature to serve as local sponsor of the Four Rivers Basin, Florida flood control project designed by the U.S. Army Corps of Engineers. This law was later incorporated into Chapter 373, Florida Statutes (F.S.). Chapter 373, F.S., establishes funding and general administrative and operating procedures for all five of Florida's water management districts and mandates their overall responsibilities. Like the other water management districts, this District is independently governed by its Governing Board and works closely with the Executive Office of the Governor and the Department of Environmental Protection (DEP).

The District's original focus on flood control was expanded to include water use regulation and permitting, water shortage and conservation planning, water resource and supply development, water research assistance, minimum flows and minimum water levels, structural and non-structural forms of flood control, aquatic plant control, hydrologic investigations, land acquisition and management, and public education. In 1982, the DEP further expanded the District's duties by delegating public supply well construction and stormwater management permitting. These tasks represented the District's first direct involvement in water quality aspects of resource management.

In 1992, the DEP delegated dredge and fill permitting activities, which in 1995 were combined with management and storage of surface water permitting activities, to form the Environmental Resource Permitting program. In 1997, the water management districts were given the additional requirement of creating a Five-Year Water Resource Development Work Program that describes the implementation strategy for the water resource development component of each approved regional water supply plan developed.

The District's operations are directed by a 13-member Governing Board. Appointed by the Governor and confirmed by the Senate, Governing Board members are unpaid volunteers representing diverse backgrounds and interests. Board members, who must live within the District, serve four-year terms. The Governing Board determines the District's overall policies, executes its statutory and regulatory responsibilities, administers contracts and authorizes tax levies and budgets in accordance with the Truth in Millage (TRIM) statutory budgetary hearing process. The Governing Board appoints the District's Executive Director, subject to approval by the Governor and the Senate, and appoints the District's Inspector General.

The District's primary funding source is ad valorem taxes, although revenues are also derived from state and federal appropriations, permit fees, interest earnings and other sources. The taxing capabilities of the District are established by the Legislature within the limits set by the Florida Constitution.

II. Introduction

C. Mission and Guiding Principles of the District

The District assumes its responsibilities as authorized in Chapter 373, Florida Statutes, and other chapters of the Florida Statutes by directing a wide range of programs, initiatives and actions. The Governing Board of the District has adopted the following formal Mission Statement and has made it an integral part of its overall budget philosophy and structure:

“The mission of the Southwest Florida Water Management District is to protect water resources, minimize flood risks and ensure the public's water needs are met.”

The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AOR), as well as strategic initiative goals implemented to meet the AOR goals:

Water Supply – Ensure an adequate supply of water to provide for all existing and future reasonable and beneficial uses while protecting and maintaining water resources and related natural systems.

- **Regional Water Supply Planning:** Identify, communicate and promote consensus on the strategies and resources necessary to meet future reasonable and beneficial water supply needs.
- **Alternative Water Supplies:** Increase development of alternative sources of water to ensure groundwater and surface water sustainability.
- **Reclaimed Water:** Maximize beneficial use of reclaimed water to offset potable water supplies and restore water levels and natural systems.
- **Water Conservation:** Enhance efficiencies in all water-use sectors to ensure beneficial use.

Water Quality – Protect and improve water quality to sustain the water resources, environment, economy and quality of life.

- **Assessment and Planning:** Collect and analyze data to determine local and regional water quality status and trends to support resource management decisions and restoration initiatives.
- **Maintenance and Improvement:** Develop and implement programs, projects and regulations to maintain and improve water quality.

Flood Protection and Floodplain Management – Minimize flood damage to protect people, property, infrastructure and investment.

- **Floodplain Management:** Collect and analyze data to determine floodplain information and flood protection status and trends to support floodplain management decisions and initiatives.
- **Programs, Projects and Regulations:** Develop and implement programs, projects and regulations to maintain and improve flood protection to minimize flood damage while preserving the water resource.
- **Flood Protection Facilities:** Operation, maintenance and capital improvements of the District's dams, canals and water control structures to minimize flood damage while preserving the water resource and contributing to water supply.
- **Emergency Flood Response:** Provide effective and efficient assistance to state and local governments and the public to minimize flood damage during and after major storm events, including operation of District flood control and water conservation structures.

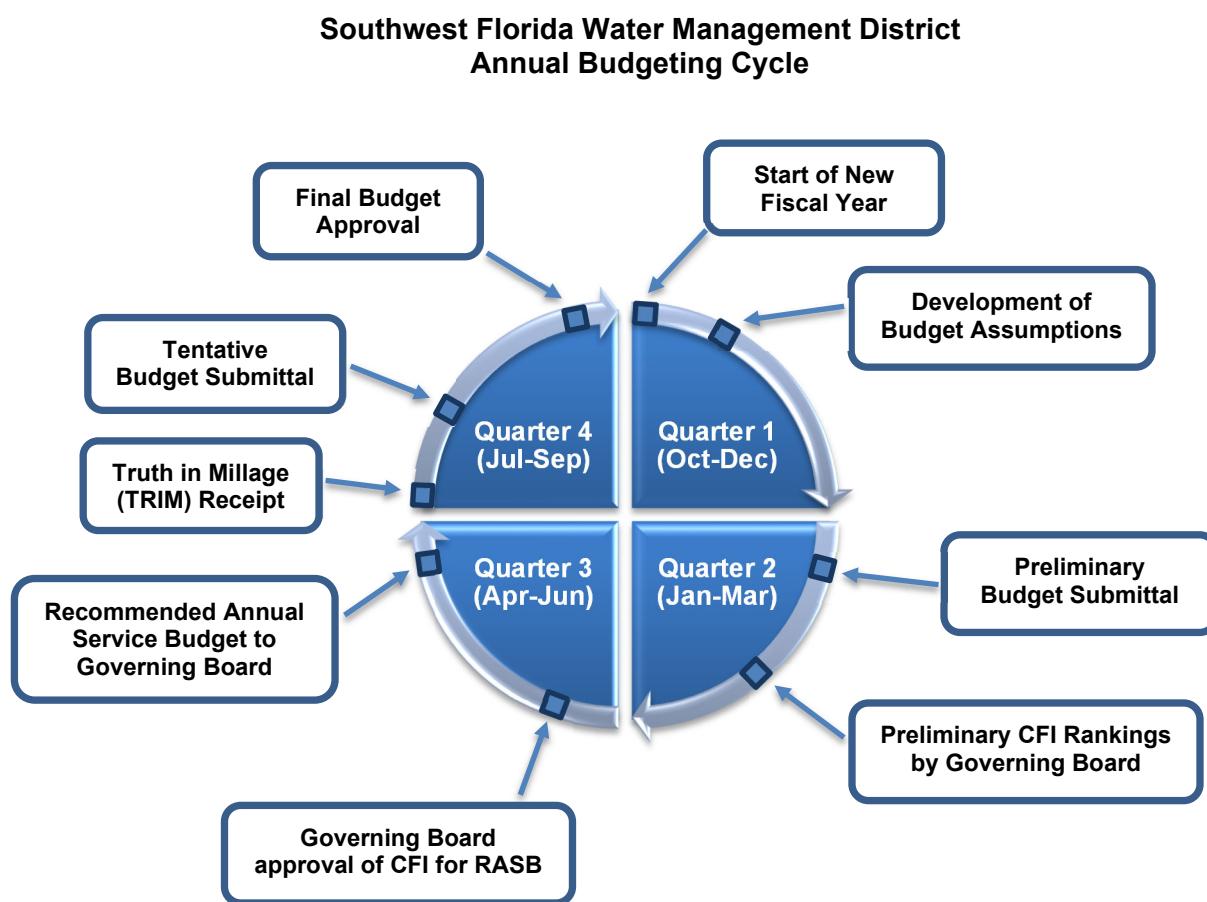
Natural Systems – Preserve, protect and restore natural systems to support their natural hydrologic and ecologic functions.

- **Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring:** Establish and monitor MFLs, and where necessary, develop and implement recovery/prevention strategies to recover water bodies and prevent significant harm.
- **Conservation, Restoration and Management:** Restoration and management of natural ecosystems for the benefit of water and water-related resources.

II. Introduction

D. Development of the District Budget

The District's fiscal year runs from October 1 through September 30. The budget development process takes place throughout the fiscal year with guidance from the Governing Board. All meetings of the Governing Board, its committees and its subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Additionally, meeting schedules and budget information are available on the District's website at www.WaterMatters.org. The figure below shows the cyclical nature of this process.



On October 28, 2025, the Governing Board approved budget preparation assumptions to be used for development of the District's fiscal year (FY) 2026-27 Preliminary Budget. The Preliminary Budget was then finalized, and the draft report was prepared.

On December 16, 2025, the Governing Board approved the draft FY2026-27 Preliminary Budget for submission to the Legislature. The District then submitted the FY2026-27 Preliminary Budget to the Florida Legislature on January 15, 2026.

On February 24, 2026, the Governing Board will review and rank the FY2026-27 Cooperative Funding Initiative (CFI) requests submitted by cooperators. The purpose of this meeting is to allow the public an opportunity to provide input and for Board members to ask questions of the applicants and staff.

On April 28, 2026, final CFI project rankings and funding recommendations will be compiled and approved by the Governing Board for inclusion in the FY2026-27 Recommended Annual Service Budget (RASB).

II. Introduction

On June 23, 2026, the FY2026-27 RASB will be presented to the Governing Board with an overview of the recommended budget including a review of proposed revenues and expenditures in comparison to the FY2025-26 adopted budget. Revenues will be reviewed by source and expenditures will be reviewed by category, program and area of responsibility.

On July 1, 2026, the Certifications of Taxable Value for the District's 16 counties will be received by the District from each county property appraiser.

On July 28, 2026, a budget update will be provided to the Governing Board, including information regarding the results of the 16 county Certifications of Taxable Value received in July. Following the update, the Governing Board will adopt a proposed FY2026-27 millage rate and approve submission of the Tentative Budget.

The Tentative Budget Submission reflecting the District's recommended budget for FY2026-27 will be submitted for review and comment by August 1, 2026 to the Executive Office of the Governor (EOG), the President of the Senate, the Speaker of the House, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over the water management districts, the Secretary of the Department of Environmental Protection and each county commission within the District's boundaries. The Tentative Budget Submission will address any thresholds established by subsection 373.536(5)(c), Florida Statutes (F.S.), or requested by the EOG or Legislative Budget Commission (LBC) pursuant to subsection 373.536(5)(b), F.S., that have been exceeded since the Preliminary Budget Submission on January 15, 2026.

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 FY2026-27, as well as the rolled-back rate and the date, time and location of the public hearings on the matter.

The District will hold two TRIM public hearings in September. The first public hearing will take place on Tuesday, September 8, 2026, at 5:01 p.m. at the Tampa Office located at 7601 Highway 301 North, Tampa, Florida. The second and final public hearing will take place on Tuesday, September 22, 2026, at 5:01 p.m., also at the Tampa Office. Written disapproval of any provision in the Tentative Budget by the EOG or LBC must be received by September 15, 2026 (at least five business days prior to the final budget adoption hearing).

II. Introduction

E. Budget Guidelines

The District developed its budget under guidelines previously established which include:

- Reviewing, on an ongoing basis, personnel, programs and activities to ensure that the District is meeting its core mission areas without increasing costs for the taxpayers it serves;
- Ensuring District employee benefits are consistent with those provided to state employees;
- Continuing District implementation of plans for the beneficial use of excess fund balances;
- Avoiding new debt; and
- Furthering the Governor's priorities and the Legislature's support of those priorities.

In addition, specific guidelines for revenues, expenditures and budget targets established by the District's Governing Board and management for the fiscal year (FY) 2026-27 Preliminary Budget include:

Revenues

- Ad Valorem Revenue – based on a rolled-back millage rate, with an estimated 3.13 percent increase accounting for growth from new construction.
- Permit and License Fees – based on recent permit fees collected and permitting estimates for FY2026-27.
- Interest Earnings – based on an estimated 3.96 percent yield on investments and projected cash balances.
- Balance from Prior Years – based on the utilization of fund balances available per the District's draft financial statements for fiscal year ended September 30, 2025, including funds for the acquisition of conservation lands generated from the sale of land no longer required for conservation purposes. This amount will be adjusted in the Tentative Budget, following the completion of the annual audit.
- Use of Project Reserves – only utilized to fund projects.
- Local Revenues – based on cooperators' share for projects, primarily funded through the District's Cooperative Funding Initiative, where the District is serving as the lead party.
- State Revenues – based on agreements with state agencies for ongoing initiatives and estimated 2026 appropriations from recurring state programs in support of initiatives such as alternative water supplies and land management.
- Federal Revenues – based on agreements with state agencies for ongoing initiatives utilizing federal pass-through funds.

Expenditures

- Workforce, Salaries and Benefits:
 - Workforce – based on no proposed increase in Full-Time Equivalents (FTEs).
 - Salaries – based on a proposed 3 percent increase for performance-based pay increases.
 - Retirement – based on the District's employer contribution rates increasing by 1 percent. Actual rates approved by the 2026 Florida Legislature will be used for the Tentative Budget.
 - Self-Funded Medical Insurance – based on recent claims experience, an 8.8 percent inflation factor for medical costs, and projected premiums for administrative services and stop-loss insurance.
 - Non-Medical Insurance – based on calendar year 2026 premiums and projected rate changes.
- Remaining Operating Budget (including operating expenses, contracted services for operations and operating capital outlay) – continue to look for savings and efficiencies.

II. Introduction

- Contracted Services for District Projects – based on priority project requests, separately justified for funding.
- Cooperative Funding Initiative – based on FY2026-27 funding requests from cooperators (prior to review and evaluation) and Governing Board priorities. Final cooperative funding amounts to be determined after extensive project evaluation by staff, subsequently reviewed and ranked by the Governing Board for the Tentative Budget.
- District Grants – based on priority project requests, separately justified for funding.
- Fixed Capital Outlay – based on priority project requests, separately justified for funding.

Budget Targets

- Operating expenditures not to exceed 80 percent of ad valorem revenue.

Pursuant to section 373.536(5)(c), Florida Statutes (F.S.), the Legislative Budget Commission (LBC) may reject Tentative Budget proposals based on the statutory thresholds described below. Even though not applicable to the Preliminary Budget, these thresholds were taken into consideration in the development of this budget and are presented below for informational purposes.

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District **does not** have any single purchase of land in excess of \$10 million specifically planned for acquisition in the FY2026-27 Preliminary Budget. While none of the properties in the Florida Forever Work Plan currently exceed this threshold, acquisition of each property is subject to market conditions, timing and negotiations.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District **does not** have a cumulative purchase of land in excess of \$50 million in the FY2026-27 Preliminary Budget.
3. Any issuance of debt on or after July 1, 2012.
 - The District **does not** have any issuance of debt in the FY2026-27 Preliminary Budget.
4. Any program expenditures as described in section 373.536(5)(e)4.e. (Outreach) and f. (Management and Administration), F.S., in excess of 15 percent of a district's total annual budget.
 - The District's FY2026-27 Preliminary Budget for the Outreach and Management and Administration programs **does not** exceed 15 percent of the total budget as illustrated below.
5. Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - Not applicable for the Preliminary Budget submittal.

Program	FY2026-27 Preliminary Budget	Percent of Total Budget
5.0 Outreach	\$3,287,460	1.5%
6.0 Management & Administration	\$15,092,567	6.6%
Total Budget (Programs 1.0 through 6.0)	\$227,597,439	100.0%
Programs 5.0 & 6.0 Combined Total	\$18,380,027	8.1%

II. Introduction

F. Budget Development Calendar and Milestones

October 1	District fiscal year begins
October	Preliminary Budget development begins
October 3	Applications for Cooperative Funding Initiative requests due
October 28	Governing Board approval of Preliminary Budget development process and assumptions
December 15	Draft Preliminary Budget provided to the Department of Environmental Protection (DEP) for review
December 16	Governing Board approval of Preliminary Budget for submission to the Florida Legislature by January 15
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with section 200.065, Florida Statutes (F.S.), due to the Department of Financial Services (373.503(6), F.S.)
January 15	Preliminary Budget due to the Florida Legislature (373.535(1)(a), F.S.)
February	Distribution of Budget Preparation Guidelines and staff training conducted
February 24	Preliminary review and ranking of Cooperative Funding requests by Governing Board
March 1	Legislative Preliminary Budget comments due to the District (373.535(2)(b), F.S.)
March 15	District must provide written response to any legislative comments (373.535(2)(b), F.S.)
April 28	Governing Board approval of final ranking and funding of Cooperative Funding requests for inclusion in the Recommended Annual Service Budget
March – May	District continues evaluation and refinement of the budget
June 1	Property appraisers provide estimates of taxable values to the District
June 23	Recommended Annual Service Budget delivered to the Governing Board (373.536(2), F.S.)
July 1	If no action taken by the Florida Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to the District – TRIM (193.023(1) & 200.065(1), F.S.)
TBD	Draft Tentative Budget due to the DEP for review
July 28	Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget
August 1	Tentative Budget due to the Florida Legislature (373.536(5)(d), F.S.)

II. Introduction

August 4	TRIM - DR420 forms submitted to 16 county property appraisers (200.065(2)(b), F.S.)
September 5	Comments on Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 6	Tentative Budget is posted on District's official website (373.536(5)(d), F.S.)
September 8	Public hearing to adopt the tentative millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 15	Written disapproval of any provision in Tentative Budget due from Executive Office of the Governor and Legislative Budget Commission (373.536(5)(c), F.S.)
September 22	Public hearing to adopt the final millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 25	Copies of resolutions adopting final millage rate and budget sent to counties served by the District (200.065(4), F.S.)
September 30	District fiscal year ends
October 2	District submits Adopted Budget for current fiscal year to the Florida Legislature (373.536(6)(a)1., F.S.)
October 22	District submits TRIM certification package to Department of Revenue (200.068, F.S.)

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

Accomplishment Highlights

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year (FY). Thus, this section will be updated in the Tentative Budget to include all the major FY2025-26 accomplishments. Below are highlights of what has been accomplished this fiscal year-to-date and what is anticipated to occur during the remainder of FY2025-26.

Strategic Initiatives

- Regional Water Supply Planning
 - Complete the 2025 Regional Water Supply Plan (RWSP) for Governing Board approval.
 - Assist with completion and approval of the 2025 Central Florida Water Initiative (CFWI) RWSP.
- Alternative Water Supplies
 - Continue development of large-scale alternative water supply (AWS) projects with regional water supply entities to meet future demands identified in the 2025 RWSP.
- Reclaimed Water
 - Continue to support the advancement of potable reuse.
 - Conduct a potable reuse public perception survey in Hillsborough and Polk counties.
 - Rebuild the One Water Florida microsite on the District's website under the new OneWaterFL.org URL to reinforce potable reuse as a proven and safe water supply option in Florida.
- Water Conservation
 - Continue to implement the Conservation Education Program to support selected utilities, extension offices, and homeowner associations in educating residents to take specific actions that reduce per capita water use.
 - Continue to implement the Florida Water Star program with a focus on engaging the turf industry and homebuilder stakeholder groups.
 - Develop the FY2025 Districtwide Water Conservation Summary Report.
 - Continue to promote water conservation through the following community awareness campaigns: Skip a Week Campaign, Water Conservation Month, Watch the Weather, Wait to Water and Water 101 Campaign.
- Water Quality Assessment and Planning
 - Continue to monitor seagrass in the District's Springs Coast and Suncoast estuaries.
 - Continue to update Surface Water Improvement and Management (SWIM) plans on priority water bodies.
 - Successfully complete the Chemistry Laboratory's biannual third-party audit to maintain environmental laboratory certification.
 - Implement water quality sampling and analyses at established Charlotte Harbor locations per Department of Environmental Protection (DEP) requirements.
- Water Quality Maintenance and Improvement
 - Continue to develop and implement nutrient reduction projects to improve priority water bodies.
- Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring
 - Continue to establish and monitor MFLs to prevent significant harm and to support water supply planning and water use permitting.

III. Budget Highlights

- Continue to maintain and update regional models to support MFLs development, water supply planning and water use permitting.
- Complete annual MFLs status assessments and submit to the DEP.
- Complete MFLs priority list and schedule and submit to the DEP.
- Conservation and Restoration
 - Continue development and implementation of natural system restoration projects to maintain and restore ecological and hydrological functions to priority waterbodies.
 - Continue development and implementation of capital improvement projects on District-owned flood control and water conservation structures.
 - Maintain funding agreements with the United States Department of Agriculture (USDA) for the identification of biological control agents for the two worst invasive plants on District conservation lands, Cogongrass and Old-World Climbing Fern.
 - Draft and present at least two project proposals for grant funding consideration through the Florida Fish and Wildlife Conservation Commission (FWC) Upland Invasive Plant Management Program to treat invasive plant populations on District conservation lands.
 - Conduct aerial surveys of District conservation lands to identify infestations of Old-World Climbing Fern and other invasive plant species and follow the aerial surveys with targeted treatments of the identified infestations.
 - Continue development and implementation of Land Management Plans to ensure District conservation lands are being managed to meet objectives in an efficient and effective manner.
- Floodplain Management
 - Continue to complete and update Watershed Management Plans, which provide better floodplain information for decision-making and permitting.
 - Update the Watershed Management Program Guidelines to include resilience tasks and projects, such as providing guidance on incorporating sea-level rise, changing rainfall and Real-Time Flood Forecasting (RTFF) into Watershed Management Plans.
 - Continue development of RTFF project.
- Programs, Projects and Regulations
 - Continue to implement the Watershed Management Program and promote partnerships at the local, state and federal level to identify flood risks and minimize impacts from flooding.
 - Complete installation of planned monitor wells within the CFWI area as part of the Data Monitoring and Investigations Team Hydrogeologic Work Plan.
 - Complete 20 work requests for the Well Repair and Maintenance Program to maintain the collection of high quality, defensible data from the District's groundwater monitoring well networks.
 - Complete the Main Grade Road Repair project at Green Swamp East which will consist of repairing weather damage from Hurricane Milton, as well as approximately 12.7 miles of improved maintenance road.
 - Continue to promote the Facilitating Agricultural Resource Management Systems (FARMS) program and develop partnerships with agricultural producers to implement alternative water supply, water conservation and water quality improvement projects.
- Flood Protection Facilities
 - Request the United States Army Corps of Engineers (USACE) re-evaluate the Lake Tarpon Structure S-551 and the Lake Tarpon Outfall Canal, which are elements of the Four River Basins project authorized by the Federal Government in 1962.
 - Request the USACE re-evaluate the entire Hillsborough River basin which is part of the Four River Basins project. This will include a feasibility study covering the Tampa Bypass Canal (TBC) system, Cypress Creek, Lake Thonotosassa, Upper Hillsborough River and East Pasco, which are areas that were heavily impacted by hurricanes in 2024.

III. Budget Highlights

- Complete Medard Reservoir Spillway Joint Repair project. The project will consist of the replacement of the existing (contractor installed) joint sealant material to waterproof and protect the existing copper water stop.
- Conduct condition assessments on at least ten water control structures.

Regional Priorities

Northern Planning Region

- Springs
 - Continue to implement the successful Weeki Wachee River Recreation Education Campaign to educate target audiences about recreational best management practices that will help protect the river and reduce ecological impacts.
 - Continue data collection and monitoring of water quality and submerged aquatic vegetation in the first-magnitude spring systems as identified in their respective SWIM plans and in support of the MFLs re-evaluations.
 - Continue to develop and implement water quality improvement projects for nutrient reduction, including septic conversion projects in Priority Focus Areas of the first magnitude springsheds.
- Water Supply
 - Continue to partner with the Withlacoochee Regional Water Supply Authority to promote regional water supply planning and development.

Tampa Bay Planning Region

- Lower Hillsborough River MFLs Recovery and MFL Monitoring
 - Continue data collection and monitoring to support the Lower Hillsborough River recovery strategy and monitor status of the adopted minimum flow.
 - Complete the Lower Hillsborough River third five-year assessment.
- Improve Water Bodies
 - Continue to work with regional stakeholders such as state agencies, local governments, and national estuary programs to develop and implement nutrient reduction projects to improve priority water bodies.

Southern Planning Region

- Southern Water Use Caution Area (SWUCA) Recovery
 - Complete the annual SWUCA Recovery assessment.
 - Continue to re-evaluate lake minimum levels in the SWUCA applying new peer-reviewed methods.
 - Complete peer review of the re-evaluated low minimum flow and newly proposed medium and high minimum flows for the Upper Peace River.
 - Fund the proper plugging and abandonment of approximately 150 wells through the Quality of Water Improvement Program (QWIP).

Efficiency Highlights

The District is continually undertaking numerous actions and initiatives in order to successfully achieve the Strategic Initiatives and Regional Priorities at a cost savings, when possible. These efforts for FY2025-26 include cost reductions, revenue generation and efforts to improve staff productivity within the following core business processes:

- Water Resources Planning and Monitoring
 - Communicate flood risk using templates created last year to share with stakeholders pre- and post-storm events.

III. Budget Highlights

- Begin securing access and installing data collection equipment at critical stations eliminated by the United States Geological Survey (USGS).
- Complete the upload of all District-collected water quality data for calendar year 2025 to DEP's Watershed Initiative Network by June 15, 2026; including quarterly or semi-annual submissions for select projects.
- Complete Project Management Tasks for the 2026 Districtwide orthoimagery project.
- Innovative Projects
 - Procure a RTFF solution to be used in conjunction with RTFF models.
 - Complete the Flint Creek RTFF dashboard and begin utilizing the tool to determine the location, depth and duration of flooding in the watershed.
 - Kickoff the Hillsborough River/TBC RTFF project and apply for DEP resiliency grant to assist with this project, as well as the Upper Peace River RTFF project.
- Financial Sustainability
 - Implement the first year of the 10-year risk-based capital improvement plan for District office facilities.
 - Continue to identify and apply for federal and state grant funding opportunities to reduce District project costs.
 - Ensure a robust Cooperative Funding Initiative program by actively monitoring the District's budget, reserve balance and project spending while implementing administrative efficiencies to support long-term financial sustainability.
- Regulation
 - Consumptive Use Permitting (CUP)*
 - Continue coordination with the St. Johns River and South Florida water management districts on the application of the CFWI area rules.
 - Continue coordination of Polk Regional Water Cooperative consumptive use permits.
 - Continue to coordinate with Tampa Bay Water on water use permit options associated with the increasing demand in central and southern Hillsborough County.
 - Environmental Resource Permitting (ERP)*
 - Continue coordination with the DEP, water management districts and stakeholders for full implementation of the new ERP stormwater rule.
 - Regulatory Support*
 - As part of the ePermitting Modernization project, continue the production release of the ERP module, including Pre-Application Scheduling and Permit Modification features.
 - Refine eCompliance enhancements and ensure strategic outreach and training to facilitate a smooth transition to the modernized ePermitting platform.
 - Drive continued execution of the Regulation Division's strategic plan and priority initiatives under the Organizational Performance Excellence (OPE) framework. Partner with the Examiners and OPE team to continue utilizing the Sterling framework to initiate actionable improvements and enhance the overall performance and impact of the division.
- Land Resources
 - Continue to develop and utilize efficiencies through aerial burning with both contractual services for helicopter-aided burns and drone-ignited prescribed burns.
 - Continue to develop and add enhancements to the Land Data Stewardship database, including a workflow and work request management system and the ability for the public to request Special Use Authorizations online.
- Knowledge Management
 - Review, update and identify obsolescence of Governing Board Policies, Executive Director Procedures and Bureau Guidelines that are due for evaluation.

III. Budget Highlights

- Implement a process for tracking non-high priority proposed legislation that could affect District operations.
- Conduct the FY2026 Conflict of Interest Declaration review to ensure compliance with the District's Code of Ethics.
- Engagement
 - Continue to evaluate and improve the District's website and social media content for digital accessibility, as well as train staff on creating accessible documents in preparation for the Department of Justice compliance deadline of April 26, 2027.
 - Expand communications reach through email marketing, social media and multimedia to better tell the District's "story" to internal and external stakeholders.
- Cybersecurity
 - Complete the second year of upgrades to modems at data collection sites to communicate data in near-real time.
 - Complete the following security assessments:
 - Perimeter Security Assessment
 - SCADA Vulnerability Assessment including IP Modem Network
 - Web Application Testing
 - Platform Specific Security Assessment
 - Tabletop Exercise – Natural Disaster Event scenario
 - Implement technical tools to assist in securing District endpoints enhancing overall security and advance the Zero-Trust environment, which significantly reduces the likelihood of a successful attack or compromise.
 - Continue enhancements to remote management of mobile devices, as well as third-party software updating and patching processes.

III. Budget Highlights

B. Goals, Objectives and Priorities

Chapter 373, Florida Statutes (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 has developed and the Governing Board has approved the 2025-2029 Strategic Plan, updated February 2025, which is available online at www.swfwmd.state.fl.us/resources/plans-reports/strategic-plan. The Strategic Plan reflects the District's commitment to meeting the four core mission areas outlined below.

Area of Responsibility (AOR)	Strategic Plan Goal
Water Supply	Ensure an adequate supply of water to provide for all existing and future reasonable and beneficial uses while protecting and maintaining water resources and related natural systems.
Water Quality	Protect and improve water quality to sustain the water resources, environment, economy and quality of life.
Flood Protection and Floodplain Management	Minimize flood damage to protect people, property, infrastructure and investment.
Natural Systems	Preserve, protect and restore natural systems to support their natural hydrologic and ecologic functions.

The AOR allocations by Program are identified in *IV.C. Program Allocations by Area of Responsibility* along with associated activities.

Water Supply \$104,352,719

Regional Water Supply Planning – Identify, communicate and promote consensus on the strategies and resources necessary to meet future reasonable and beneficial water supply needs.

The District collaborates on planning efforts with the St. Johns River and South Florida water management districts, Department of Environmental Protection (DEP), Department of Agriculture and Consumer Services and public supply utilities within the Central Florida Water Initiative (CFWI) boundaries. The District included \$207,828 in the Preliminary Budget to continue this effort, equally benefiting water supply and natural systems. Data collection activities that aid in the evaluation of future water supply needs throughout the District, with a primary focus in the CFWI area, are provided with \$6.3 million in the budget for the Aquifer Exploration and Monitor Well Drilling program, which also includes real estate services and land survey costs for well site acquisition.

Alternative Water Supplies (AWS) – Increase development of alternative sources of water to ensure groundwater and surface water sustainability.

The District offers funding incentives for the development of AWS to reduce competition for limited supplies of fresh groundwater. Some AWS development efforts, such as aquifer recharge, additionally provide aid to natural systems. Through its Cooperative Funding Initiative (CFI), the District leverages other local and regional funding by offering matching funds, generally up to 50 percent of the cost of AWS development projects. The Preliminary Budget consists of \$77.3 million for AWS which provides a water supply benefit through efforts including surface water reservoirs, regional interconnections, brackish groundwater and aquifer recharge systems.

III. Budget Highlights

Reclaimed Water – Maximize beneficial use of reclaimed water to offset potable water supplies and restore water levels and natural systems.

Reclaimed water is wastewater that has received at least secondary treatment and disinfection and is used for a beneficial purpose such as irrigation, manufacturing processes or power generation. By offsetting demand for groundwater and surface water, this AWS source reduces stress on environmental systems, provides economic benefits by delaying costly water system expansions and reduces the need to discharge wastewater effluent to surface waters. The budget includes \$49,680 for ongoing cooperatively-funded reclaimed water projects which will contribute toward the Governing Board priority for the District to achieve its goal of 75 percent reuse of available wastewater by 2040.

Water Conservation – Enhance efficiencies in all water-use sectors to ensure beneficial use.

The District's water conservation program has many facets. Approximately \$436,064 is included in the budget for cooperatively-funded or District-initiated water conservation projects and grants involving a variety of activities throughout the District. Much of the Preliminary Budget for water resource education is directed at water conservation education programs or projects with a conservation component (\$516,728). The District also implements regulatory requirements and incentives to achieve water conservation through its Consumptive Use Permitting (CUP) program, representing \$1.8 million of the \$4.2 million in the budget.

Facilitating Agricultural Resource Management Systems (FARMS) – A cooperative public-private cost-share reimbursement program to implement agricultural best management practices (BMPs).

The FARMS program serves the entire District and focuses on Upper Floridan aquifer withdrawal savings and water quality, and natural systems improvements in targeted Water Use Caution Areas and priority watersheds by working with producers to implement BMPs to reduce groundwater use and nutrient loading in watersheds. FARMS projects include both reclaimed water and conservation components, representing \$4.3 million of the \$5.5 million in the Preliminary Budget for the program. Since inception of the program in 2003, 213 projects are operational with actual groundwater offset totaling 26 million gallons per day (mgd).

Water Quality	\$23,133,867
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Assessment and Planning – Collect and analyze data to determine local and regional water quality status and trends to support resource management decisions and restoration initiatives.

The District collects and analyzes water quality data through several monitoring networks and program-specific efforts. Major long-term water quality monitoring network efforts include coastal/inland groundwater (\$310,834), springs (\$172,742), rivers/streams and associated biological surveys (\$97,115), Upper Floridan aquifer/springs recharge basins (\$41,686) and lakes (\$24,366). While these monitoring networks support the improvement of water quality, they also provide similar benefits in protecting natural systems.

Data is also collected for the District's 12 Surface Water Improvement and Management (SWIM) priority water bodies. The District prepares plans for the protection and restoration of these SWIM water bodies (\$863,285) and provides support for the Coastal and Heartland, Sarasota Bay and Tampa Bay estuary programs (\$425,982). Although these activities primarily provide a water quality benefit, there are natural systems components as well.

III. Budget Highlights

Maintenance and Improvement – Develop and implement programs, projects and regulations to maintain and improve water quality.

The Preliminary Budget includes \$261,381 for cooperatively-funded and District-initiated stormwater water quality improvement projects. Some surface water restoration projects provide water quality benefits along with habitat improvement as described below in *Natural Systems* under “Conservation and Restoration.” Projects of this nature are implemented through the SWIM, CFI and land management programs and account for \$225,395 in water quality benefits of the \$10.1 million in the Preliminary Budget for surface water restoration.

There are over 200 documented springs within the District. Committed to the State’s initiative to protect the health of our unique springs resources, the District plans and implements projects to take an ecosystem-level approach to springs management with emphasis on its five first-magnitude spring systems: Rainbow, Crystal River/Kings Bay, Homosassa, Chassahowitzka and Weeki Wachee. In the Preliminary Budget is \$5 million in support of springs initiatives, of which \$325,404 is benefiting water quality efforts.

The FARMS program targets agricultural water conservation and AWS use (see *Water Supply* above) but also provides water quality benefits (\$1.1 million of the \$5.5 million in the Preliminary Budget) through improved surface water and groundwater management, particularly in targeted areas such as the Shell, Prairie and Joshua Creek watersheds. One sector of the program focuses on rehabilitation (back-plugging) of wells to minimize the impact of highly mineralized groundwater (\$42,204). A related effort, the Quality of Water Improvement Program, provides cost-share reimbursement to landowners for the plugging of abandoned wells to reduce inter-aquifer exchange of poor water quality and potential surface water contamination (\$764,038). In addition, the District’s regulatory activities include water quality benefits to protect the region’s water resources (\$5.8 million).

Flood Protection and Floodplain Management	\$39,232,426
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Floodplain Management – Collect and analyze data to determine floodplain information and flood protection status and trends to support floodplain management decisions and initiatives.

The District’s Watershed Management Program is primarily a cooperative effort with local governments to develop a technical understanding of the hydrology of watersheds. The Preliminary Budget includes \$5 million in cooperatively-funded and District-initiated projects supporting floodplain management for the modeling and planning phase of the program. Among other benefits, the watershed plans contribute to the development of stormwater models and floodplain information that local city and county governments can use to develop more accurate digital flood hazard maps in cooperation with the Federal Emergency Management Agency. Funding is also included in the budget for continuation of a project to capture orthoimagery concurrently with the Statewide/Peninsular Light Detection And Ranging (LiDAR) program (\$76,545). This effort provides high-quality data to be used in support of the District’s Watershed Management Program, as well as its Environmental Resource Permitting (ERP) program and minimum flow and minimum water level (MFL) determinations.

Programs, Projects and Regulations – Develop and implement programs, projects and regulations to maintain and improve flood protection to minimize flood damage while preserving the water resource.

The implementation phase of the Watershed Management Program involves construction of preventive and remedial projects and BMPs to address potential and existing flooding concerns. The Preliminary Budget includes \$131,983 for cooperatively-funded and District-initiated projects addressing flood protection BMPs. Utilizing the county’s most recently updated WMP, this analysis will identify projects which will provide flood reduction and water quality improvements. In addition, the District regulates surface water management and floodplain encroachment to minimize flooding impacts from land

III. Budget Highlights

development through its ERP program, representing \$3.9 million of the \$11.8 million in the Preliminary Budget.

Flood Protection Facilities – Operation, maintenance and capital improvements of the District's dams, canals and water control structures to minimize flood damage while preserving the water resource and contributing to water supply.

The District maintains and operates 84 water control structures and 63 miles of canals to manage water levels and reduce flood risk. All mission critical water control structures are instrumented for remote control to provide cost-efficient operation and improved response time during weather events. Some structures are also equipped with digital video monitoring systems for improved security, safety and reliability of operations. The Preliminary Budget includes \$18.6 million for the operation, maintenance and improvement of these water management facilities to ensure optimal condition during a major weather event. In addition, there is \$3.6 million for the management, maintenance and improvement of District canals, dam embankments and culverts which includes the management of nuisance aquatic vegetation at these facilities and infrastructure that can exacerbate flooding if not controlled.

Emergency Flood Response – Provide effective and efficient assistance to state and local governments and the public to minimize flood damage during and after major storm events, including operation of District flood control and water conservation structures.

Through its emergency flood response initiative, the District prepares for, responds to, recovers from and mitigates the impacts of critical flooding incidents. To ensure adequate preparation, the District has developed an emergency operations program and maintains a Comprehensive Emergency Management Plan, which provides guidelines for pre-incident preparation, post-incident response and recovery, deployment and annual exercises. The District's Emergency Operations Center (EOC) and Emergency Operations Organization are critical to incident response. The Preliminary Budget includes \$250,139 for the support of the District's EOC. In the event of a disaster, or of an emergency arising to prevent or avert the same, the District's Governing Board is authorized under Section 373.536(4)(d), F.S., to expend available funds not included in the budget for such purposes. The Governing Board would then notify the Executive Office of the Governor and the Legislative Budget Commission as soon as practical but within 30 days of the Governing Board's action.

<u>Natural Systems</u>	\$45,785,860
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Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring – Establish and monitor MFLs, and where necessary, develop and implement recovery/prevention strategies to recover water bodies and prevent significant harm.

The Preliminary Budget includes \$1.8 million to support the establishment and evaluation of MFLs, including monitoring, mapping, research, hydrologic and biologic analysis, and peer review. Each year the District updates its priority list and schedule for MFLs and submits the list to the DEP for approval. A few of the District's established MFLs are not currently being met; and, in accordance with Section 373.042, F.S., the District is implementing recovery strategies to return these water bodies to an acceptable hydrologic condition. There is \$618,024 in the budget for MFL recovery activities, which are also supported by conservation, AWS, indirect data collection, development of groundwater models, watershed management planning and research. The District's CUP program contributes to MFL recovery with \$1.2 million of the \$4.2 million in the budget benefiting natural systems, by ensuring that authorized water withdrawals do not exceed the criteria established in Rules 40D-8 and 40D-80, Florida Administrative Code for water bodies with adopted MFLs.

III. Budget Highlights

Conservation, Restoration and Management – Restoration and management of natural ecosystems for the benefit of water and water-related resources.

The District develops information through various data collection efforts, including surface water flows and levels (\$5 million), seagrass and submerged aquatic vegetation mapping (\$1 million) and wetlands monitoring (\$211,783). While these efforts primarily assist in protecting natural systems, they also provide secondary benefits in other areas of responsibility. Aerial orthoimagery is managed as part of the District's geographic information system which includes a broad assemblage of other geographic data that are used for District purposes and made available to other government agencies and the public. The Preliminary Budget allocates \$1.6 million to ongoing spatial data management.

The District manages approximately 461,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition and where appropriate, providing for compatible recreational uses for the public. Of this total acreage, approximately 117,000 acres are conservation easements. In the Preliminary Budget, \$6.9 million is for the District's land management program. This includes activities such as prescribed burning, fencing, exotic plant control, road maintenance and feral hog control on these properties along with upland restoration where natural conditions have been impacted by historic uses. These restoration efforts maximize the conservation benefit of these upland ecosystems.

Surface water restoration benefiting natural systems is achieved primarily through the SWIM, CFI and land management programs (\$9.9 million of the \$10.1 million in the Preliminary Budget). Natural systems restoration also occurs through District mitigation and ongoing maintenance and monitoring for the Florida Department of Transportation (\$1.1 million) to offset the adverse wetland impacts of transportation projects. The ERP program ensures that the natural functions of wetlands are protected from the impacts of land development (\$3.9 million of the \$11.8 million in the Preliminary Budget).

<u>Mission Support</u>	\$15,092,567
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Mission Support, also known as Management and Administration, trains and equips District employees to achieve the District's strategic initiatives in a cost-efficient and effective manner. These strategies ensure District operations remain strategically aligned and fiscally responsible. Mission Support (\$11.8 million) includes Executive, General Counsel, Inspector General, Finance, Risk Management, Document Services, Procurement, Human Resources and Information Technology. In addition, the District pays commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services rendered. The Preliminary Budget includes \$3.3 million for these commissions which are set by Florida Statutes and are non-negotiable.

III. Budget Highlights

C. Budget Summary

1. Overview

The fiscal year (FY) 2026-27 Preliminary Budget demonstrates the District's commitment to protecting and restoring Florida's water resources while meeting Governing Board priorities, complying with legislative directives, implementing the District's Five-Year Strategic Plan and achieving its core mission. The budget furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities, which includes projects to improve resiliency to sea-level rise, reduce pollution and develop alternative water supplies (AWS). The budget for FY2026-27 is \$227,597,439 compared to \$256,247,665 for FY2025-26. This is a decrease of \$28,650,226 or 11.2 percent. This reduction is primarily the result of cash flow requirements of the District cooperators and continues to reflect the Governing Board's priority to invest in the development of regional alternative water supplies through cooperative efforts.

The Preliminary Budget meets the following goal established by the Governing Board:

- Operating expenditures not to exceed 80 percent of ad valorem revenue - 76 percent achieved

The operating or recurring portion of the FY2026-27 budget is \$104,626,097, compared to \$101,152,537 for FY2025-26. This is an increase of \$3,473,560 or 3.4 percent. While the District does not propose an increase in the number of Full-Time Equivalent (FTE) positions in the Preliminary Budget, a 3 percent increase has been included for performance-based pay adjustments. Holding the operating expenditures at 76 percent of ad valorem revenue provides the District with the funding capacity to sustain a significant investment in Cooperative Funding Initiatives (CFI) and other cost-share programs where the dollars are leveraged to maximize environmental benefits.

The projects or non-recurring portion of the FY2026-27 budget is \$122,971,342, compared to \$155,095,128 for FY2025-26. This is a decrease of \$32,123,786 or 20.7 percent. CFI projects and District grants account for \$86,191,942 of the total budget. This includes \$12,000,000 anticipated from funds to be appropriated by the 2026 Florida Legislature for AWS projects. The District's funds leveraged with its partners will result in a total regional investment of more than \$160 million in FY2026-27 for sustainable AWS development, water quality improvements and other water resource management projects.

The FY2026-27 Preliminary Budget includes ad valorem revenue of \$137,471,717, an increase of \$4,172,273 from \$133,299,444 in FY2025-26. This is based on a rolled-back millage rate, accounting for 3.13 percent growth from new construction. The Preliminary Budget uses the same millage rate of 0.1831 from FY2025-26 for the purpose of estimating revenue only. The millage rate will be updated for the Tentative Budget to reflect the proposed rate adopted by the Governing Board in July 2026.

In accordance with 373.535, Florida Statutes, the District is submitting this FY2026-27 Preliminary Budget for legislative review on January 15, 2026. The table on the following page provides a summary of the source and use of funds and workforce; and includes a comparison of the FY2025-26 Adopted Budget to the FY2026-27 Preliminary Budget.

**SOUTHWEST 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 Budget)	New Issues (Increases)	Reductions	Fiscal Year 2026-27 (Preliminary Budget)
SOURCE OF FUNDS				
Fund Balance	\$81,743,554	\$0	(\$29,736,216)	\$52,007,338
District Revenues	159,299,073	4,277,125	(7,112,000)	156,464,198
Debt	0	0	0	0
Local Revenues	1,205,180	0	(1,205,180)	0
State Revenues	13,970,164	5,128,364	(1,051)	19,097,477
Federal Revenues	29,694	0	(1,268)	28,426
TOTAL SOURCE OF FUNDS	\$256,247,665	\$9,405,489	(\$38,055,715)	\$227,597,439
USE OF FUNDS				
Salaries and Benefits	\$68,323,937	\$2,739,223	(\$290,902)	\$70,772,258
Other Personal Services	0	0	0	0
Contracted Services	29,612,715	3,133,894	(3,242,525)	29,504,084
Operating Expenses	18,461,514	1,257,085	(971,244)	18,747,355
Operating Capital Outlay	2,770,006	1,552,985	(1,358,191)	2,964,800
Fixed Capital Outlay	22,780,000	16,347,000	(19,710,000)	19,417,000
Interagency Expenditures (Cooperative Funding)	114,299,493	2,000,000	(30,107,551)	86,191,942
Debt	0	0	0	0
Reserves - Emergency Response	0	0	0	0
TOTAL USE OF FUNDS	\$256,247,665	\$27,030,187	(\$55,680,413)	\$227,597,439
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	603.00	2.23	(2.23)	603.00
Contingent Worker (Independent Contractors)	0.00	0.00	0.00	0.00
Other Personal Services (OPS)	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00
Volunteer	0.00	0.00	0.00	0.00
TOTAL WORKFORCE	603.00	2.23	(2.23)	603.00

III. Budget Highlights

2. Adequacy of Fiscal Resources

The District is committed to solving the region's water resource issues through cooperative programs, primarily its Cooperative Funding Initiative (CFI) which has been in place since 1988. These efforts have resulted in a combined investment (District, the State, and its cooperators) of approximately \$4.5 billion for the region's water resources. Projects are based on regional water supply plans and established funding thresholds for vital water quality, flood protection and natural systems projects.

The evaluation of fiscal resources over a five-year span is required to ensure sustainable funding for CFI and other critical 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.

The District's financial modeling tool is used to assess the adequacy of its financial resources under various economic conditions and resource demands. The financial model considers all available resources and reserves, and future revenues and resource demands for projects. This includes major water supply and resource development projects consistent with the 2025 Regional Water Supply Plan, and for smaller local projects, typically conservation and reuse. The District believes these efforts provide a strong basis for the long-term funding plan.

Beginning with FY2027-28, the primary assumptions which drive the long-term funding plan are consistent with the guidelines established to develop the FY2026-27 Preliminary Budget, including:

Revenues

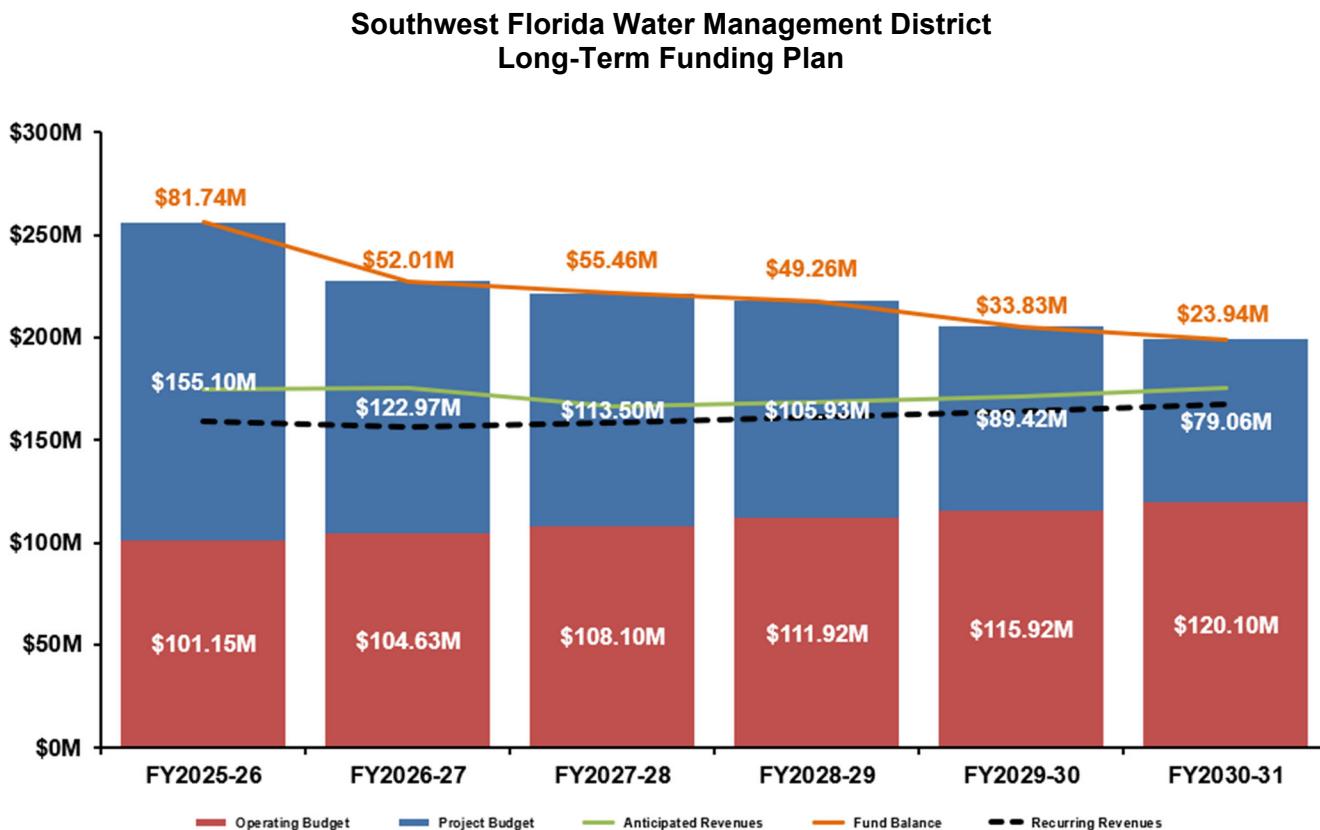
- **Millage Rate** – based on a rolled-back millage rate.
- **Ad Valorem** – based on the most recent results of the District's new construction and property value ad valorem models.
- **Local** – based on cooperators' share for ongoing projects, primarily funded through the District's CFI, where the District serves as the lead party.
- **State** – based on agreements with state agencies for ongoing initiatives and estimated appropriations from recurring state programs.
- **Federal** – based on known federal revenue sources for recurring pass-through programs.
- **Fund Balance** (Balance from Prior Years/Use of Project Reserves) – based on historical trends and only utilized to fund projects.

Expenditures

- **Operating Budget** – includes salaries and benefits, operating expenses, contracted services for operations and operating capital outlay.
 - Increase in operating budget not to exceed additional ad valorem revenue from projected new construction within a fiscal year.
- **Project Budget** – includes CFI projects, District grants and initiatives, and fixed capital outlay for land acquisition, well construction and capital improvements to District facilities and structures.
 - Future requirements for current board-approved projects, including large-scale alternative water supply development, and
 - Estimated baseline funding for other future projects.

III. Budget Highlights

The District's long-term funding plan demonstrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management. The graph below displays the FY2025-26 Adopted Budget, FY2026-27 Preliminary Budget, and projected expenditures and revenues for FY2027-28 through FY2030-31. The red bar represents operating expenditures, and the blue bar represents project expenditures. The three lines chart the source of funds with District recurring revenues such as ad valorem, interest earnings and timber sales reflected by the black dashed line; total anticipated revenues from local, state and federal sources reflected by the green line; and the use of fund balance, which is comprised of balances from prior years and use of project reserves, reflected by the orange line. The label above the orange line represents the use of fund balance required to balance the budget.



Conclusion:

The District has developed the FY2026-27 Preliminary Budget to ensure the long-term sustainability of the region's water resources. Maintaining operational costs in-line with current ad valorem revenue levels (approximately 76 percent of ad valorem) has allowed the Governing Board the flexibility to continue the necessary annual investment in critical water resource management projects for the west-central Florida region. Even with the significant investment of \$122,971,342 for projects in the FY2026-27 Preliminary Budget, the District believes its resources, supplemented with project reserves, will maintain a healthy investment in water resources over the next five years.

III. Budget Highlights

**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROJECTED UTILIZATION OF FUND BALANCE
PRELIMINARY BUDGET - Fiscal Year 2026-27**

Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2025	Projected Fund Balance			Five Year Utilization of Projected Fund Balance as of Sept 30, 2026					
			Utilization of Fund Balance FY2025-26 (Adopted Budget)	Other Adjustments Prior to Sept 30, 2026 ⁽¹⁾	Projected Total Fund Balance Sept 30, 2026	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	Remaining Balance
NONSPENDABLE											
NS	Inventories	\$19,988	\$0	\$0	\$19,988	\$0	\$0	\$0	\$0	\$0	\$19,988
WS/WQ/FP/NS	Deposits	30,000	0	0	30,000	0	0	0	0	0	30,000
WS/WQ/FP/NS	Prepays	243,113	0	(243,113)	0	0	0	0	0	0	0
NONSPENDABLE SUBTOTAL		\$293,101	\$0	(\$243,113)	\$49,988	\$0	\$0	\$0	\$0	\$0	\$49,988
RESTRICTED											
WS/WQ/FP/NS	Balance from Prior Years to Fund Subsequent Years'	\$1,621,331	\$0	(\$1,621,331)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Budgets: Basins										
WS/WQ/FP/NS	Encumbrances: Basins	2,820,159	0	0	2,820,159	(564,032)	(1,128,064)	(1,128,063)	0	0	0
NS	Encumbrances: Land Acquisition	3,447,675	0	(3,447,675)	0	0	0	0	0	0	0
NS	Reserves: Land Acquisition	11,270,183	(11,200,000)	0	70,183	0	(70,183)	0	0	0	0
RESTRICTED SUBTOTAL		\$19,159,348	(\$11,200,000)	(\$5,069,006)	\$2,890,342	(\$564,032)	(\$1,198,247)	(\$1,128,063)	\$0	\$0	\$0
COMMITTED											
WS	Reserves: Long-Term Water Supply/Water Resource Development	\$50,000,000	\$0	\$0	\$50,000,000	\$0	(\$9,512,076)	(\$30,212,211)	(\$10,275,713)	\$0	\$0
WS	Encumbrances: Central Florida Water Resource Development	31,453,709	0	0	31,453,709	(6,290,742)	(12,581,484)	(12,581,483)	0	0	0
WS/WQ/FP/NS	Reserves: Economic Stabilization Fund	42,700,000	0	0	42,700,000	0	0	0	(4,009,275)	(5,151,463)	33,539,262
WS/WQ/FP/NS	Reserves: Self-Funded Medical	1,700,000	0	0	1,700,000	0	0	0	0	0	1,700,000
NS	Reserves: Land Acquisition	958,754	(900,000)	0	58,754	0	(58,754)	0	0	0	0
NS	Reserves: Land Acquisition	318,097	0	(318,097)	0	0	0	0	0	0	0
COMMITTED SUBTOTAL		\$127,130,560	(\$900,000)	(\$318,097)	\$125,912,463	(\$6,290,742)	(\$22,152,314)	(\$42,793,694)	(\$14,284,988)	(\$5,151,463)	\$35,239,262
ASSIGNED											
WS/WQ/FP/NS	Reserves: Water Supply & Water Resource Development and Water Resource Management Projects	\$87,787,697	(\$39,304,936)	\$0	\$48,482,761	(\$23,533,810)	(\$24,948,951)	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Reserves: Capital Improvements Projects	11,289,868	0	2,000,000	13,289,868	(6,562,523)	(6,500,000)	0	0	0	227,345
WS/WQ/FP/NS	Encumbrances: General Fund/Capital Projects Funds	161,306,494	0	0	161,306,494	(64,522,598)	(32,261,299)	(64,522,597)	0	0	0
WS/WQ/FP/NS	Reserves: Self-Funded Medical	8,717,925	(5,083,809)	0	3,634,116	0	0	0	0	0	3,634,116
WS/WQ/FP/NS	Reserves: Self-Funded Workers' Compensation	241,000	0	0	241,000	0	0	0	0	0	241,000
NS	Reserves: FDOT Mitigation and Maintenance	3,113,388	0	0	3,113,388	0	0	0	0	0	3,113,388
NS	Reserves: Land Acquisition	4,761,130	(4,600,000)	0	161,130	0	(161,130)	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2023-24) to Fund Subsequent Year's Budget (FY2025-26): General Fund	20,654,809	(20,654,809)	0	0	0	0	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2024-25) to Fund Subsequent Year's Budget (FY2026-27): General Fund	0	0	21,911,005	21,911,005	(21,911,005)	0	0	0	0	0
ASSIGNED SUBTOTAL		\$297,872,311	(\$69,643,554)	\$23,911,005	\$252,139,762	(\$116,529,936)	(\$63,871,380)	(\$64,522,597)	\$0	\$0	\$7,215,849
UNASSIGNED											
WS/WQ/FP/NS	Balance from Prior Year (FY2024-25) to Fund Subsequent Year's Budget (FY2026-27): General Fund	\$21,911,005	\$0	(\$21,911,005)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Balance from Prior Year (FY2025-26) to Fund Subsequent Year's Budget (FY2027-28): General Fund	0	0	21,000,000	21,000,000	0	(21,000,000)	0	0	0	0
WS/WQ/FP/NS	Unrealized Gain/Loss on Investments	1,660,202	0	0	1,660,202	0	0	0	0	0	1,660,202
UNASSIGNED SUBTOTAL		\$23,571,207	\$0	(\$911,005)	\$22,660,202	\$0	(\$21,000,000)	\$0	\$0	\$0	\$1,660,202
TOTAL		\$468,026,527	(\$81,743,554)	\$17,369,784	\$403,652,757	(\$123,384,710)	(\$108,221,941)	(\$108,444,354)	(\$14,284,988)	(\$5,151,463)	\$44,165,301

⁽¹⁾ Significant adjustments anticipated prior to September 30, 2026 include an estimated \$21,000,000 in balances from FY2025-26 available to re-appropriate as a source of funds for FY2027-28 and \$21,911,005 in balances from the prior year (FY2024-25) which will be reclassified from Unassigned to Assigned fund balance as a result of appropriating these dollars as a source to fund the FY2026-27 Preliminary Budget.

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

III. Budget Highlights

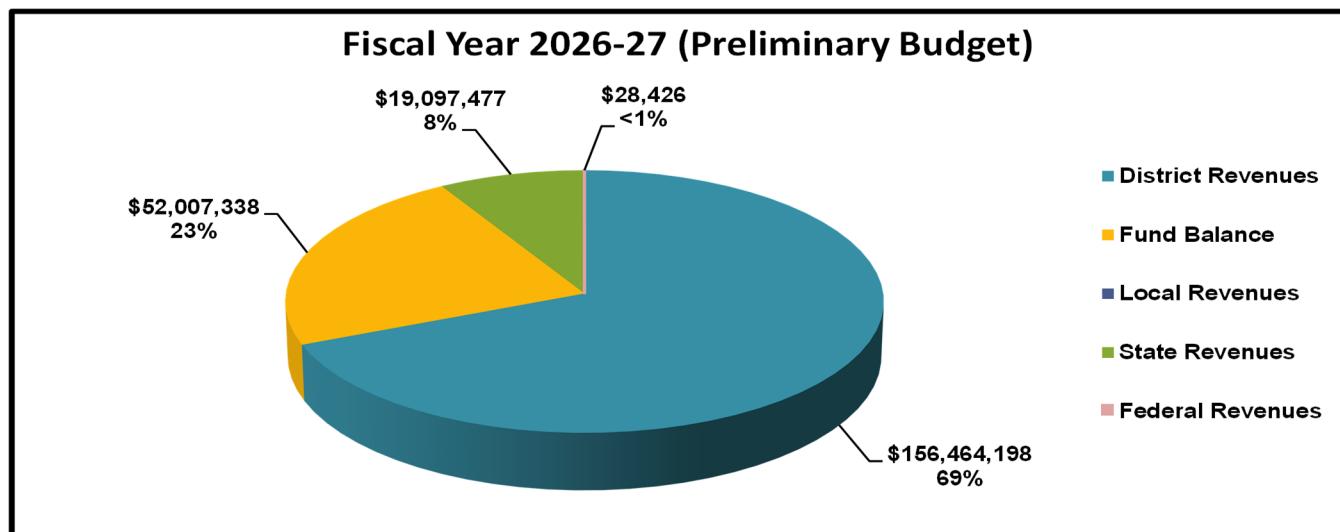
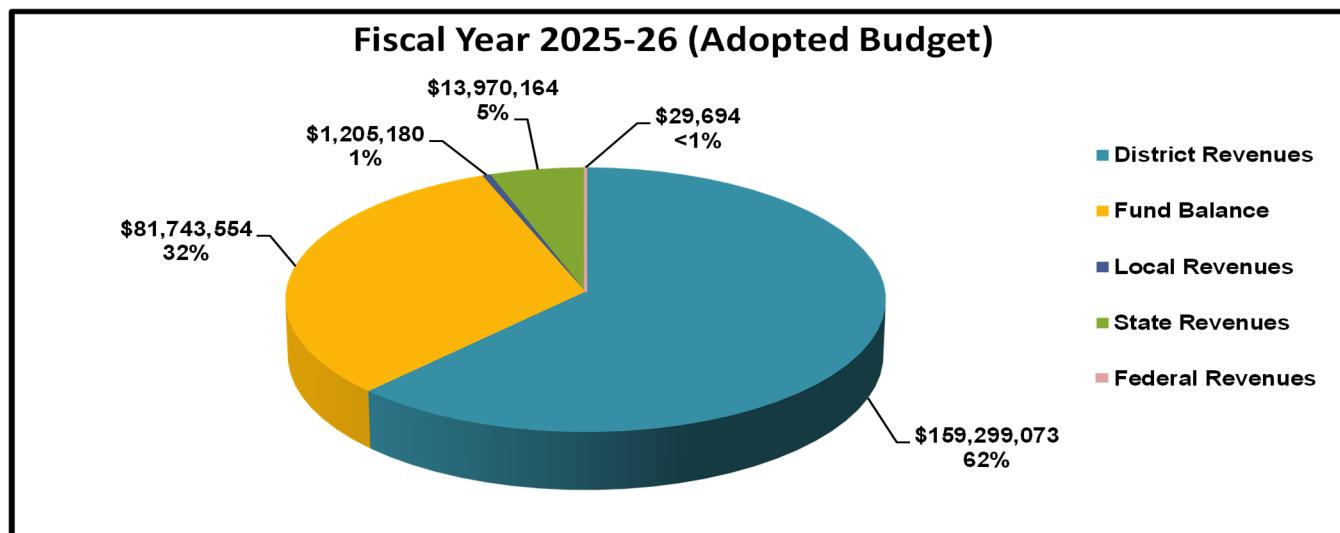
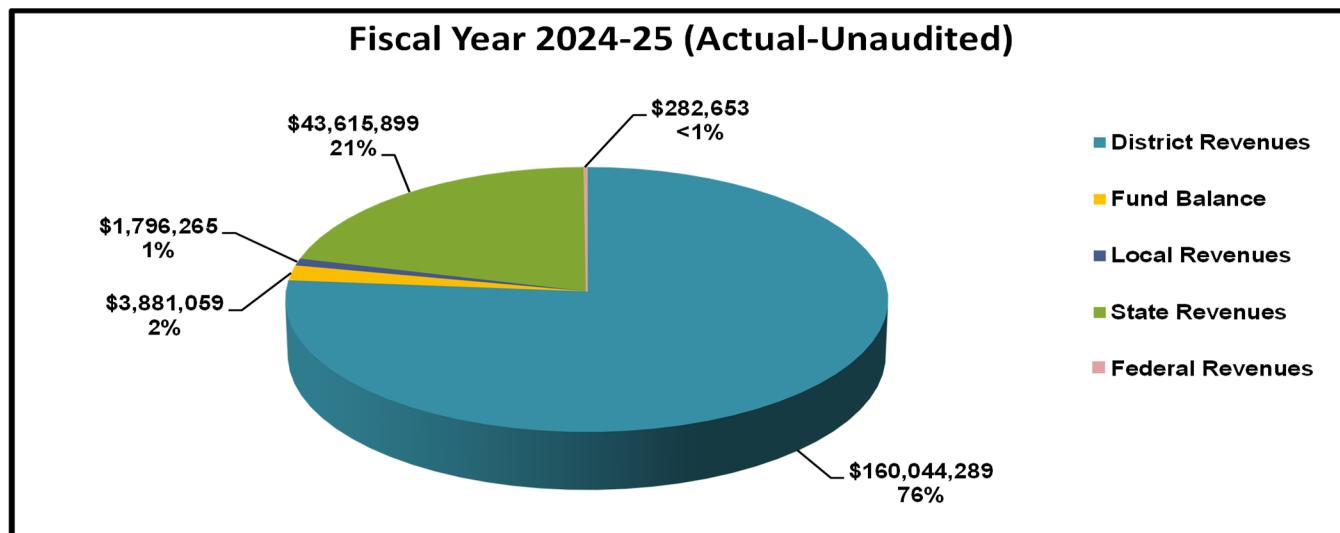
**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
USE OF FUND BALANCE**
Fiscal Year 2026-27
PRELIMINARY BUDGET - Fiscal Year 2026-27

	Fiscal Year 2026-27 (Preliminary Budget)	SOURCES OF FUND BALANCE					TOTAL
		District Revenues	Debt	Local	State	Federal	
1.0 Water Resource Planning and Monitoring	\$37,251,668	\$1,454,234	\$0	\$0	\$0	\$0	\$1,454,234
2.0 Land Acquisition, Restoration and Public Works	102,842,377	44,490,581	0	0	0	0	44,490,581
3.0 Operation and Maintenance of Works and Lands	40,728,350	6,062,523	0	0	0	0	6,062,523
4.0 Regulation	28,395,017	0	0	0	0	0	0
5.0 Outreach	3,287,460	0	0	0	0	0	0
6.0 Management and Administration	15,092,567	0	0	0	0	0	0
TOTAL	\$227,597,439	\$52,007,338	\$0	\$0	\$0	\$0	\$52,007,338

	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resource Planning and Monitoring	\$0	\$0	\$0	\$0	\$0	\$0	\$1,454,234	\$0	\$0	\$1,454,234
2.0 Land Acquisition, Restoration and Public Works	0	0	0	0	0	500,000	43,990,581	0	0	44,490,581
3.0 Operation and Maintenance of Works and Lands	0	0	0	0	0	6,062,523	0	0	0	6,062,523
4.0 Regulation	0	0	0	0	0	0	0	0	0	0
5.0 Outreach	0	0	0	0	0	0	0	0	0	0
6.0 Management and Administration	0	0	0	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$6,562,523	\$45,444,815	\$0	\$0	\$52,007,338

III. Budget Highlights

3. Source of Funds Three-Year Comparison



SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS

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

SOURCE OF FUNDS	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
District Revenues	\$160,044,289	\$159,299,073	\$156,464,198	(\$2,834,875)	-2%
Fund Balance	3,881,059	81,743,554	52,007,338	(29,736,216)	-36%
Debt - Certificate of Participation (COPS)	0	0	0	0	0
Local Revenues	1,796,265	1,205,180	0	(1,205,180)	-100%
State General Revenues	36,948,431	10,000,000	15,300,000	5,300,000	53%
Ecosystem Management Trust Fund	0	0	0	0	0
FDOT/Mitigation	636,226	1,099,113	1,102,477	3,364	0%
Water Management Lands Trust Fund	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	5,419,751	2,250,000	2,250,000	0	0%
Florida Forever	0	0	0	0	0
Save Our Everglades Trust Fund	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0
Other State Revenue	611,491	621,051	445,000	(176,051)	-28%
Federal Revenues	282,653	29,694	28,426	(1,268)	-4%
Federal through State (DEP)	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$209,620,165	\$256,247,665	\$227,597,439	(\$28,650,226)	-11%

30

DISTRICT REVENUES	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Ad Valorem	\$130,140,547	\$133,299,444	\$137,471,717	\$4,172,273	3%
Permit & License Fees	2,145,567	2,168,229	2,223,081	54,852	3%
Timber Sales	613,595	350,000	400,000	50,000	14%
Ag Privilege Tax	0	0	0	0	0
Land Management	2,873,233	302,700	290,700	(12,000)	-4%
Investment Earnings (Loss)	23,087,894	23,100,000	16,000,000	(7,100,000)	-31%
Penalties & Fines	162,581	0	0	0	0
Other Revenues	1,020,872	78,700	78,700	0	0%
TOTAL	\$160,044,289	\$159,299,073	\$156,464,198	(\$2,834,875)	-2%

REVENUES BY SOURCE	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
District Revenues	\$160,044,289	\$159,299,073	\$156,464,198	(\$2,834,875)	-2%
Fund Balance	3,881,059	81,743,554	52,007,338	(29,736,216)	-36%
Debt	0	0	0	0	0
Local Revenues	1,796,265	1,205,180	0	(1,205,180)	-100%
State Revenues	43,615,899	13,970,164	19,097,477	5,127,313	37%
Federal Revenues	282,653	29,694	28,426	(1,268)	-4%
TOTAL	\$209,620,165	\$256,247,665	\$227,597,439	(\$28,650,226)	-11%

III. Budget Highlights

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY2025-26 and the Preliminary Budget for FY2026-27 by revenue source.

District Revenues: \$156,464,198

Decrease of \$2,834,875 (or 2 percent) based on:

- *Ad Valorem at the Rolled-back Rate*
Increase of \$4,172,273 (or 3.13 percent) based on the Governing Board's direction to continue levying at the rolled-back rate with an estimated 3.13 percent increase accounting for growth from new unit construction. The budgeted amount for FY2026-27 is \$137,471,717, which is 96 percent of the estimated proceeds based on the historical collection rate.
- *Permit & License Fees*
Increase of \$54,852 (or 3 percent) based on anticipated permitting applications in FY2026-27.
- *Timber Sales*
Increase of \$50,000 (or 14 percent) based on current timber management plan.
- *Land Management*
Decrease of \$12,000 (or 4 percent) based on projected revenue generated by District conservation lands (e.g., cattle leases, hog hunts, cell tower leases).
- *Investment Earnings (Loss)*
Decrease of \$7,100,000 (or 31 percent) based on a 3.96 percent estimated yield on investments for FY2026-27 compared to 4.14 percent in FY2025-26.

Fund Balance: \$52,007,338

Decrease of \$29,736,216 (or 36 percent) based on:

- *Balances from Prior Years*
Decrease of \$13,965,090 (or 33 percent) based on:
 - \$16,700,000 decrease in available resources for potential land acquisition generated from the sale of District lands or real estate interests.
 - \$5,083,809 decrease in assigned fund balance for self-funded medical.
 - \$6,062,523 increase in assigned fund balance for District water control structure capital improvements.
 - \$1,256,196 increase in unassigned fund balances primarily due to project cancellations and projects completed under budget, as well as unanticipated revenues.
 - \$500,000 increase in assigned fund balance for District facility capital improvements.
- *Use of Project Reserves*
Decrease of \$15,771,126 (or 40 percent) based on expenditure requirements for cooperatively-funded projects.

Debt: \$0

The District currently has no debt and does not propose incurring any new debt for FY2026-27.

Local Revenues: \$0

Decrease of \$1,205,180 (or 100 percent) based on cooperators' share for projects in FY2026-27, primarily funded through the District's Cooperative Funding Initiative, where the District serves as the lead party.

III. Budget Highlights

State Revenues: \$19,097,477

Increase of \$5,127,313 (or 37 percent) based on:

- ***State General Revenues***
Increase of \$5,300,000 (or 53 percent) based on:
 - \$3,300,000 increase from the DEP for Tampa Bypass Canal flood control structure S-160 gate and lift system replacements.
 - \$2,000,000 increase anticipated from the Department of Environmental Protection (DEP) for the District's Water Supply and Water Resource Development Grant Program.
- ***Florida Department of Transportation (FDOT) Mitigation***
Increase of \$3,364 (or >1 percent) based on maintenance and monitoring of completed projects in the program.
- ***Other State Revenue***
Decrease of \$176,051 (or 28 percent) based on:
 - \$175,000 decrease from the DEP for real-time flood forecasting from the Resilient Florida Trust Fund.
 - \$1,051 decrease anticipated from the Florida Fish and Wildlife Conservation Commission for the aquatic plant management program.

Federal Revenues: \$28,426

Decrease of \$1,268 (or 4 percent) based on funding anticipated from the U.S. Department of Transportation for the FDOT Efficient Transportation Decision Making program.

5. Source of Funds by Program

III. Budget Highlights

SOUTHWEST 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 Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024-25 (Actual-Unaudited)
District Revenues	\$30,460,439	\$66,812,395	\$21,757,403	\$24,318,739	\$2,724,760	\$13,970,553	\$160,044,289
Fund Balance	629,409	3,251,650	0	0	0	0	3,881,059
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	1,604,222	192,043	0	0	0	0	1,796,265
State General Revenues	93,713	36,042,283	812,435	0	0	0	36,948,431
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	636,226	0	0	0	0	636,226
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	3,035,749	2,384,002	0	0	0	5,419,751
Florida Forever	0	0	0	0	0	0	0
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	39,669	0	571,822	0	0	0	611,491
Federal Revenues	0	28,463	228,677	25,513	0	0	282,653
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$32,827,452	\$109,998,809	\$25,754,339	\$24,344,252	\$2,724,760	\$13,970,553	\$209,620,165

District Revenues include:

Ad Valorem	\$130,140,547
Permit & License Fees	2,145,567
Timber Sales	613,595
Ag Privilege Tax	0
Land Management	2,873,233
Investment Earnings (Loss)	23,087,894
Penalties & Fines	162,581
Other Revenues	1,020,872

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024-25 (Actual-Unaudited)
District Revenues	\$30,460,439	\$66,812,395	\$21,757,403	\$24,318,739	\$2,724,760	\$13,970,553	\$160,044,289
Fund Balance	629,409	3,251,650	0	0	0	0	3,881,059
Debt	0	0	0	0	0	0	0
Local Revenues	1,604,222	192,043	0	0	0	0	1,796,265
State Revenues	133,382	39,714,258	3,768,259	0	0	0	43,615,899
Federal Revenues	0	28,463	228,677	25,513	0	0	282,653
TOTAL	\$32,827,452	\$109,998,809	\$25,754,339	\$24,344,252	\$2,724,760	\$13,970,553	\$209,620,165

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
Fiscal Year 2025-26 (Adopted Budget)
PRELIMINARY BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2025-26 (Adopted Budget)
District Revenues	\$30,051,420	\$58,103,515	\$27,733,726	\$26,291,167	\$3,020,682	\$14,098,563	\$159,299,073
Fund Balance	2,323,761	75,988,220	864,249	1,784,417	147,431	635,476	81,743,554
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	984,000	221,180	0	0	0	0	1,205,180
State General Revenues	0	10,000,000	0	0	0	0	10,000,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	1,099,113	0	0	0	0	1,099,113
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	0	2,250,000	0	0	0	2,250,000
Florida Forever	0	0	0	0	0	0	0
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	0	0	621,051	0	0	0	621,051
Federal Revenues	0	0	0	29,694	0	0	29,694
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$33,359,181	\$145,412,028	\$31,469,026	\$28,105,278	\$3,168,113	\$14,734,039	\$256,247,665

District Revenues include:

Ad Valorem	\$133,299,444
Permit & License Fees	2,168,229
Timber Sales	350,000
Ag Privilege Tax	0
Land Management	302,700
Investment Earnings (Loss)	23,100,000
Penalties & Fines	0
Other Revenues	78,700

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2025-26 (Adopted Budget)
District Revenues	\$30,051,420	\$58,103,515	\$27,733,726	\$26,291,167	\$3,020,682	\$14,098,563	\$159,299,073
Fund Balance	2,323,761	75,988,220	864,249	1,784,417	147,431	635,476	81,743,554
Debt	0	0	0	0	0	0	0
Local Revenues	984,000	221,180	0	0	0	0	1,205,180
State Revenues	0	11,099,113	2,871,051	0	0	0	13,970,164
Federal Revenues	0	0	0	29,694	0	0	29,694
TOTAL	\$33,359,181	\$145,412,028	\$31,469,026	\$28,105,278	\$3,168,113	\$14,734,039	\$256,247,665

III. Budget Highlights

35

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
Fiscal Year 2026-27 (Preliminary Budget)
PRELIMINARY BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2026-27 (Preliminary Budget)
District Revenues	\$35,797,434	\$45,249,319	\$28,670,827	\$28,366,591	\$3,287,460	\$15,092,567	\$156,464,198
Fund Balance	1,454,234	44,490,581	6,062,523	0	0	0	52,007,338
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	0	0	0	0	0	0	0
State General Revenues	0	12,000,000	3,300,000	0	0	0	15,300,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	1,102,477	0	0	0	0	1,102,477
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	0	2,250,000	0	0	0	2,250,000
Florida Forever	0	0	0	0	0	0	0
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	0	0	445,000	0	0	0	445,000
Federal Revenues	0	0	0	28,426	0	0	28,426
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$37,251,668	\$102,842,377	\$40,728,350	\$28,395,017	\$3,287,460	\$15,092,567	\$227,597,439

District Revenues include:

Ad Valorem	\$137,471,717
Permit & License Fees	2,223,081
Timber Sales	400,000
Ag Privilege Tax	0
Land Management	290,700
Investment Earnings (Loss)	16,000,000
Penalties & Fines	0
Other Revenues	78,700

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2026-27 (Preliminary Budget)
District Revenues	\$35,797,434	\$45,249,319	\$28,670,827	\$28,366,591	\$3,287,460	\$15,092,567	\$156,464,198
Fund Balance	1,454,234	44,490,581	6,062,523	0	0	0	52,007,338
Debt	0	0	0	0	0	0	0
Local Revenues	0	0	0	0	0	0	0
State Revenues	0	13,102,477	5,995,000	0	0	0	19,097,477
Federal Revenues	0	0	0	28,426	0	0	28,426
TOTAL	\$37,251,668	\$102,842,377	\$40,728,350	\$28,395,017	\$3,287,460	\$15,092,567	\$227,597,439

III. Budget Highlights

6. Proposed Millage Rate

The District continues to levy at the rolled-back millage rate. 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."

Section 200.065(1), F.S.

When certified property values are received from the property appraisers in July, the data from all counties in the District's jurisdiction are compiled and calculated to determine the rolled-back millage rate 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 so taxing authorities can determine the millage rates to levy ad valorem taxes.

The FY2026-27 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model with an estimated 3.13 percent increase resulting from growth in new construction. For the purposes of estimation only, the rolled-back millage rate used to develop the Preliminary Budget is 0.1831. This will generate \$137,471,717 in ad valorem property tax revenue for FY2026-27, which represents a 3.13 percent increase compared to the FY2025-26 Adopted Budget. The increase is solely due to additional tax revenues from new construction.

Estimated ad valorem tax revenue has historically been higher than actual collected tax revenue. Therefore, the FY2026-27 Preliminary Budget of \$137,471,717 in ad valorem revenue represents 96 percent of the \$143,199,705 in estimated proceeds.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

THREE-YEAR AD VALOREM TAX COMPARISON

Fiscal Years 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

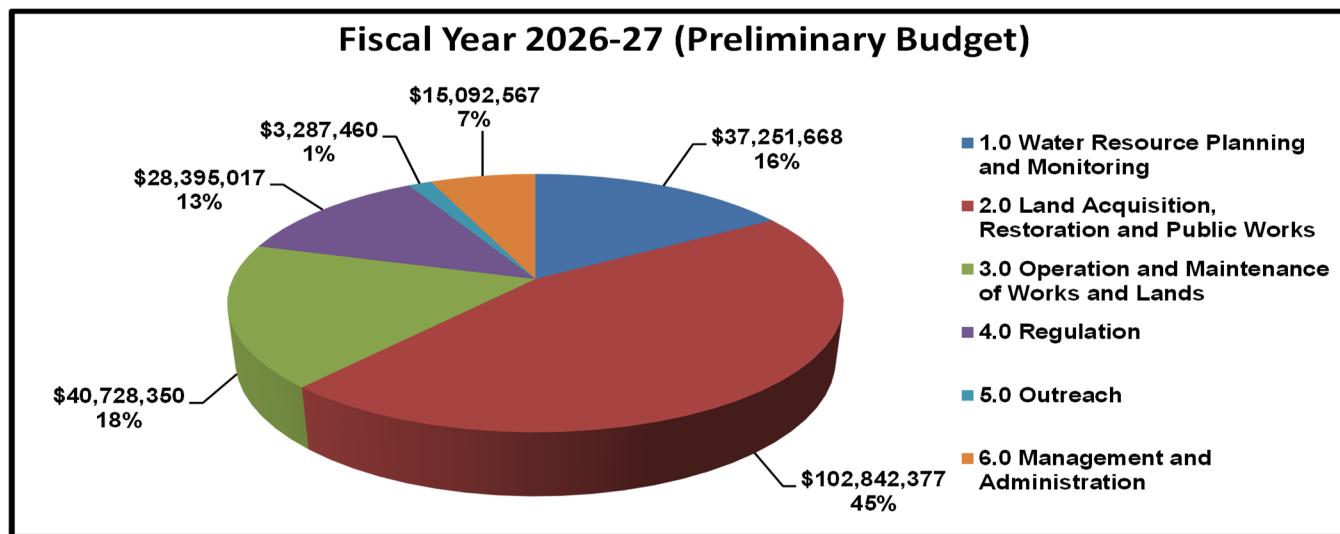
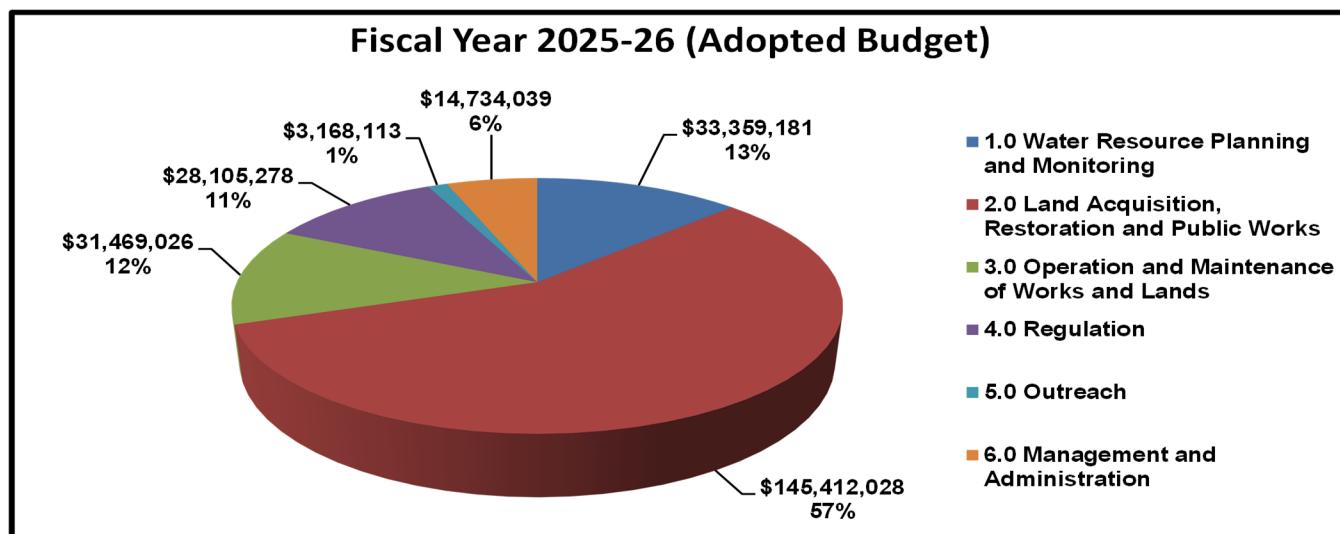
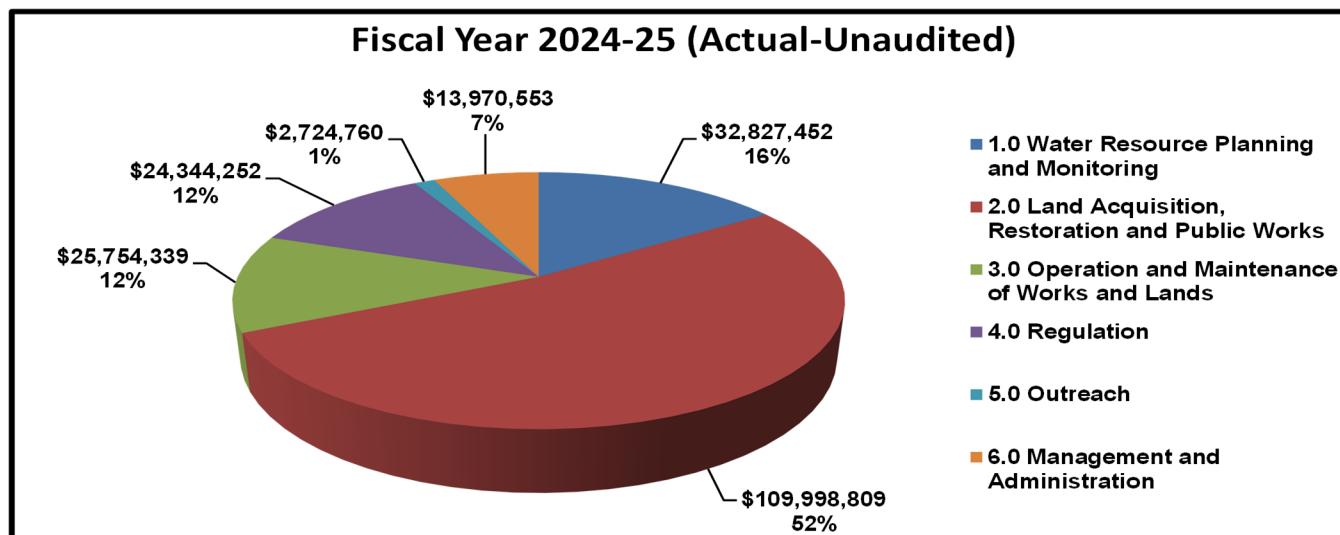
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)
Ad Valorem Taxes	\$130,140,547	\$133,299,444	\$137,471,717
Millage Rate	0.1909	0.1831	0.1831
Rolled-back Rate	0.1909	0.1831	0.1831
Percent of Change of Rolled-back Rate	0.00%	0.00%	0.00%
Gross Taxable Value for Operating Purposes	\$708,488,144,444	\$758,348,377,355	\$782,084,681,566
Net New Taxable Value	\$22,009,353,563	\$20,299,788,330	\$23,736,304,211
Adjusted Taxable Value	\$686,478,790,881	\$738,048,589,025	\$758,348,377,355

(1) Existing millage and rolled-back rates for budget planning purposes only.

(2) Assumes 3.13 percent increase from new unit construction applied to July 1, 2025 certified property values.

III. Budget Highlights

7. Use of Funds by Program Three-Year Comparison



III. Budget Highlights

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM Fiscal Years 2024-25 (Actual - Unaudited), 2025-26 (Adopted Budget), 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$32,827,452	\$33,359,181	\$37,251,668	\$3,892,487	11.7%
1.1 - District Water Management Planning	8,826,976	11,378,530	10,689,720	(688,810)	-6.1%
1.1.1 - Water Supply Planning	659,001	777,620	814,169	36,549	4.7%
1.1.2 - Minimum Flows and Minimum Water Levels	749,341	1,725,209	1,830,246	105,037	6.1%
1.1.3 - Other Water Resources Planning	7,418,634	8,875,701	8,045,305	(830,396)	-9.4%
1.2 - Research, Data Collection, Analysis and Monitoring	19,372,002	17,364,435	21,641,732	4,277,297	24.6%
1.3 - Technical Assistance	1,034,959	1,063,678	1,103,162	39,484	3.7%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	0
1.5 - Technology & Information Services	3,593,515	3,552,538	3,817,054	264,516	7.4%
2.0 Land Acquisition, Restoration and Public Works	\$109,998,809	\$145,412,028	\$102,842,377	(\$42,569,651)	-29.3%
2.1 - Land Acquisition	3,667,121	17,294,708	710,383	(16,584,325)	-95.9%
2.2 - Water Source Development	87,746,683	112,289,817	86,324,493	(25,965,324)	-23.1%
2.2.1 - Water Resource Development Projects	4,716,233	6,431,399	6,225,657	(205,742)	-3.2%
2.2.2 - Water Supply Development Assistance	82,443,800	105,076,903	79,334,798	(25,742,105)	-24.5%
2.2.3 - Other Water Source Development Activities	586,650	781,515	764,038	(17,477)	-2.2%
2.3 - Surface Water Projects	15,732,502	13,771,034	12,640,105	(1,130,929)	-8.2%
2.4 - Other Cooperative Projects	0	0	0	0	0
2.5 - Facilities Construction and Major Renovations	1,694,271	979,000	1,684,000	705,000	72.0%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	0
2.7 - Technology & Information Services	1,158,232	1,077,469	1,483,396	405,927	37.7%
3.0 Operation and Maintenance of Works and Lands	\$25,754,339	\$31,469,026	\$40,728,350	\$9,259,324	29.4%
3.1 - Land Management	5,033,515	6,125,116	6,891,877	766,761	12.5%
3.2 - Works	10,028,757	14,326,697	23,296,421	8,969,724	62.6%
3.3 - Facilities	3,392,889	3,463,753	3,418,685	(45,068)	-1.3%
3.4 - Invasive Plant Control	941,020	446,802	534,553	87,751	19.6%
3.5 - Other Operation and Maintenance Activities	1,418,632	1,029,570	250,139	(779,431)	-75.7%
3.6 - Fleet Services	2,507,261	3,717,985	3,694,188	(23,797)	-0.6%
3.7 - Technology & Information Services	2,432,265	2,359,103	2,642,487	283,384	12.0%
4.0 Regulation	\$24,344,252	\$28,105,278	\$28,395,017	\$289,739	1.0%
4.1 - Consumptive Use Permitting	3,308,357	4,274,983	4,226,940	(48,043)	-1.1%
4.2 - Water Well Construction Permitting and Contractor Licensing	952,840	1,059,489	1,092,709	33,220	3.1%
4.3 - Environmental Resource and Surface Water Permitting	9,329,240	11,401,546	11,810,010	408,464	3.6%
4.4 - Other Regulatory and Enforcement Activities	4,909,832	4,622,012	4,279,181	(342,831)	-7.4%
4.5 - Technology & Information Services	5,843,983	6,747,248	6,986,177	238,929	3.5%
5.0 Outreach	\$2,724,760	\$3,168,113	\$3,287,460	\$119,347	3.8%
5.1 - Water Resource Education	920,097	1,127,441	1,080,199	(47,242)	-4.2%
5.2 - Public Information	1,368,364	1,542,202	1,601,515	59,313	3.8%
5.3 - Public Relations	0	0	0	0	0
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	56,632	131,818	146,595	14,777	11.2%
5.5 - Other Outreach Activities	0	0	0	0	0
5.6 - Technology & Information Services	379,667	366,652	459,151	92,499	25.2%
SUBTOTAL - Major Programs (excluding Management and Administration)	\$195,649,612	\$241,513,626	\$212,504,872	(\$29,008,754)	-12.0%
6.0 Management and Administration	\$13,970,553	\$14,734,039	\$15,092,567	\$358,528	2.4%
6.1 - Administrative and Operations Support	10,960,114	11,455,859	11,814,387	358,528	3.1%
6.1.1 - Executive Direction	1,514,487	1,399,931	1,475,286	75,355	5.4%
6.1.2 - General Counsel/Legal	891,773	1,080,386	1,112,590	32,204	3.0%
6.1.3 - Inspector General	225,407	276,067	279,354	3,287	1.2%
6.1.4 - Administrative Support	4,562,437	4,727,589	4,726,417	(1,172)	0.0%
6.1.5 - Fleet Services	0	0	0	0	0
6.1.6 - Procurement/Contract Administration	1,121,275	1,239,907	1,293,545	53,638	4.3%
6.1.7 - Human Resources	1,313,649	1,273,244	1,335,341	62,097	4.9%
6.1.8 - Communications	0	0	0	0	0
6.1.9 - Technology & Information Services	1,332,086	1,458,735	1,591,854	133,119	9.1%
6.2 - Computer/Computer Support	0	0	0	0	0
6.3 - Reserves	0	0	0	0	0
6.4 - Other - (Tax Collector/Property Appraiser Fees)	3,010,439	3,278,180	3,278,180	0	0.0%
TOTAL	\$209,620,165	\$256,247,665	\$227,597,439	(\$28,650,226)	-11.2%

III. Budget Highlights

8. Major Use of Funds Variances

The table below illustrates major variances between the Adopted Budget for FY2025-26 and the Preliminary Budget for FY2026-27, highlighting significant variances at the program level. Each of these variances are explained below the table.

Expenditures by Program	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$32,827,452	\$33,359,181	\$37,251,668	\$3,892,487	11.7%
2.0 Land Acquisition, Restoration and Public Works	109,998,809	145,412,028	102,842,377	(42,569,651)	-29.3%
3.0 Operation and Maintenance of Works and Lands	25,754,339	31,469,026	40,728,350	9,259,324	29.4%
4.0 Regulation	24,344,252	28,105,278	28,395,017	289,739	1.0%
5.0 Outreach	2,724,760	3,168,113	3,287,460	119,347	3.8%
6.0 Management and Administration	13,970,553	14,734,039	15,092,567	358,528	2.4%
Totals	\$209,620,165	\$256,247,665	\$227,597,439	(\$28,650,226)	-11.2%

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2026-27 Preliminary Budget is \$37,251,668, which is a \$3,892,487 (or 11.7 percent) increase from the Adopted Budget for FY2025-26 of \$33,359,181. The increase is primarily due to increases in fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$3,117,000), contracted services in support of surface water flows and levels data (\$946,396), biologic data (\$365,000) and MFLs technical support (\$251,000). Additionally, there are increases in salaries and benefits for adjustments in compensation (\$203,372), as well as operating capital outlay for office equipment (\$175,000).

These increases are primarily offset by reductions in contracted services for mapping and survey control (\$945,000) and for MFLs establishment and evaluation (\$170,000). Furthermore, there is a reduction in interagency expenditures for watershed management planning efforts (\$718,000).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2026-27 Preliminary Budget is \$102,842,377, which is a \$42,569,651 (or 29.3 percent) decrease from the Adopted Budget for FY2025-26 of \$145,412,028. The decrease is primarily due to reductions in interagency expenditures for cooperative funding projects to build upon the region's potable water infrastructure (\$27,216,684) and fixed capital outlay for potential Florida Forever land acquisitions (\$16,700,000).

These reductions are primarily offset by an increase in interagency expenditures for the Water Supply and Water Resource Development Grant program (\$2,000,000).

Program 3.0 - Operation and Maintenance of Works and Lands

The program's FY2026-27 Preliminary Budget is \$40,728,350, which is a \$9,259,324 (or 29.4 percent) increase from the Adopted Budget for FY2025-26 of \$31,469,026. The increase is primarily due to increases in fixed capital outlay for the replacement of flood control structure gates and lift system conversions (\$9,275,000), replacement of the Banana Lake water conservation structure (\$2,275,000) and refurbishment of the Saddleback water conservation structure (\$300,000), as well as contracted services for the management and maintenance of conservation lands (\$281,500).

These increases are primarily offset by reductions in fixed capital outlay for the replacement of the P-1 and P-3 water conservation structures (\$1,500,000) and the WC-2 flood control structure (\$600,000), as well as contracted services for S-159U wingwall repairs (\$700,000).

III. Budget Highlights

Program 4.0 - Regulation

The program's FY2026-27 Preliminary Budget is \$28,395,017, which is a \$289,739 (or 1 percent) increase from the Adopted Budget for FY2025-26 of \$28,105,278. The increase is primarily due to increases in salaries and benefits for adjustments in compensation (\$371,669), retirement (\$200,641), self-funded medical insurance (\$191,918) and the reallocation of staff resources (\$188,621). Additionally, there are increases in operating capital outlay for the replacement of unstructured data storage (\$140,440) and expansion of structured data storage (\$70,220), as well as operating expenses for maintenance and repair of equipment (\$82,008).

These increases are primarily offset by reductions in operating capital outlay for vehicles (\$759,800) and contracted services for the modernization of the ePermitting system (\$125,000) and financial systems upgrades (\$102,894).

Program 5.0 - Outreach

The program's FY2026-27 Preliminary Budget is \$3,287,460, which is a \$119,347 (or 3.8 percent) increase from the Adopted Budget for FY2025-26 of \$3,168,113. The increase is primarily due to increases in operating expenses for software licensing and maintenance (\$45,686), non-capital equipment (\$19,249) and maintenance and repair of equipment (\$12,069). Additionally, there are increases in contracted services for education program evaluation and research (\$27,648), as well as salaries and benefits for the reallocation of staff resources (\$14,504) and retirement (\$12,084).

These increases are primarily offset by a reduction in operating capital outlay for rainfall signage (\$25,000).

Program 6.0 - Management and Administration

The program's FY2026-27 Preliminary Budget is \$15,092,567, which is a \$358,528 (or 2.4 percent) increase from the Adopted Budget for FY2025-26 of \$14,734,039. The increase is primarily due to increases in salaries and benefits for adjustments in compensation (\$161,077), retirement (\$102,171), self-funded medical insurance (\$62,623) and overtime (\$19,127). Additionally, there are increases in operating expenses for maintenance and repair of equipment (\$32,372), micro/digital imaging services (\$20,000), software licensing and maintenance (\$19,811) and safety supplies (\$18,000), as well as operating capital outlay for the replacement of unstructured data storage (\$45,080) and expansion of structured data storage (\$22,540).

These increases are primarily offset by reductions in salaries and benefits for the reallocation of staff resources (\$94,939) and contracted services for financial systems upgrades (\$33,982), as well as operating expenses for printing and reproduction (\$23,189).

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the fiscal year (FY) 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, Florida Statutes: Water Resource Planning and Monitoring; Land Acquisition, Restoration and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and Management and Administration.

The following information is provided for all PROGRAMS:

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

In addition, for each PROGRAM, ACTIVITY, and SUBACTIVITY, 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 SUBACTIVITY:

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

IV. Program Allocations

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$26,387,757	\$29,294,013	\$32,827,452	\$33,359,181	\$37,251,668	\$3,892,487	11.7%
2.0 Land Acquisition, Restoration and Public Works	62,750,225	80,333,675	109,998,809	145,412,028	102,842,377	(42,569,651)	-29.3%
3.0 Operation and Maintenance of Works and Lands	19,370,078	25,254,610	25,754,339	31,469,026	40,728,350	9,259,324	29.4%
4.0 Regulation	21,793,435	23,278,649	24,344,252	28,105,278	28,395,017	289,739	1.0%
5.0 Outreach	2,304,077	2,474,273	2,724,760	3,168,113	3,287,460	119,347	3.8%
6.0 Management and Administration	12,586,877	13,665,268	13,970,553	14,734,039	15,092,567	358,528	2.4%
TOTAL	\$145,192,449	\$174,300,488	\$209,620,165	\$256,247,665	\$227,597,439	(\$28,650,226)	-11.2%

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$55,916,753	\$60,020,665	\$62,209,546	\$68,323,937	\$70,772,258	\$2,448,321	3.6%
Other Personal Services	0	28,319	15,539	0	0	0	0
Contracted Services	14,910,529	17,584,124	15,724,742	29,612,715	29,504,084	(108,631)	-0.4%
Operating Expenses	15,177,328	16,111,623	16,087,878	18,461,514	18,747,355	285,841	1.5%
Operating Capital Outlay	1,442,450	3,083,455	3,222,756	2,770,006	2,964,800	194,794	7.0%
Fixed Capital Outlay	16,489,039	7,837,600	12,283,421	22,780,000	19,417,000	(3,363,000)	-14.8%
Interagency Expenditures (Cooperative Funding)	41,256,350	69,634,702	100,076,283	114,299,493	86,191,942	(26,107,551)	-24.6%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$145,192,449	\$174,300,488	\$209,620,165	\$256,247,665	\$227,597,439	(\$28,650,226)	-11.2%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$68,204,681	\$0	\$0	\$0	\$2,539,733	\$27,844	\$70,772,258
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	28,431,084	0	0	0	1,073,000	0	29,504,084
Operating Expenses	18,562,029	0	0	0	184,744	582	18,747,355
Operating Capital Outlay	2,964,800	0	0	0	0	0	2,964,800
Fixed Capital Outlay	9,554,477	6,562,523	0	0	3,300,000	0	19,417,000
Interagency Expenditures (Cooperative Funding)	28,747,127	45,444,815	0	0	12,000,000	0	86,191,942
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$156,464,198	\$52,007,338	\$0	\$0	\$19,097,477	\$28,426	\$227,597,439

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	603.00	\$45,675,689	\$70,772,258	\$0	\$70,772,258
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	12,141,684	17,362,400	29,504,084
Operating Expenses			18,747,355	0	18,747,355
Operating Capital Outlay			2,964,800	0	2,964,800
Fixed Capital Outlay			0	19,417,000	19,417,000
Interagency Expenditures (Cooperative Funding)			0	86,191,942	86,191,942
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$104,626,097	\$122,971,342	\$227,597,439

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary)	
	2022-23	2023-24	2024-25	2025-26	2026-27	2025-26 to 2026-27	% Change
Authorized Positions	583.00	583.00	583.00	603.00	603.00	0.00	0.0%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKFORCE	583.00	583.00	583.00	603.00	603.00	0.00	0.0%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REDUCTIONS - NEW ISSUES SUMMARY
Fiscal Year 2026-27
PRELIMINARY BUDGET - Fiscal Year 2026-27

	1.0 Water Resource Planning and Monitoring	2.0 Land Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Works and Lands	4.0 Regulation	5.0 Outreach	6.0 Management and Administration	TOTAL
Reductions							
Salaries and Benefits	\$0	\$131,850	\$57,149	\$0	\$6,885	\$95,018	\$290,902
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,337,071	555,807	1,012,041	289,894	8,230	39,482	3,242,525
Operating Expenses	102,716	38,737	711,403	45,923	1,151	71,314	971,244
Operating Capital Outlay	46,810	31,465	445,736	794,770	27,810	11,600	1,358,191
Fixed Capital Outlay	0	17,375,000	2,335,000	0	0	0	19,710,000
Interagency Expenditures (Cooperative Funding)	768,000	29,339,551	0	0	0	0	30,107,551
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$2,254,597	\$47,472,410	\$4,561,329	\$1,130,587	\$44,076	\$217,414	\$55,680,413
New Issues							
Salaries and Benefits	\$613,433	\$105,091	\$612,815	\$1,016,428	\$30,554	\$360,902	\$2,739,223
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,754,258	910,520	356,226	58,409	32,641	21,840	3,133,894
Operating Expenses	243,077	388,232	354,972	94,384	79,601	96,819	1,257,085
Operating Capital Outlay	419,316	118,916	646,640	251,105	20,627	96,381	1,552,985
Fixed Capital Outlay	3,117,000	1,380,000	11,850,000	0	0	0	16,347,000
Interagency Expenditures (Cooperative Funding)	0	2,000,000	0	0	0	0	2,000,000
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$6,147,084	\$4,902,759	\$13,820,653	\$1,420,326	\$163,423	\$575,942	\$27,030,187
Net Change							
Salaries and Benefits	\$613,433	(\$26,759)	\$555,666	\$1,016,428	\$23,669	\$265,884	\$2,448,321
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	417,187	354,713	(655,815)	(231,485)	24,411	(17,642)	(108,631)
Operating Expenses	140,361	349,495	(356,431)	48,461	78,450	25,505	285,841
Operating Capital Outlay	372,506	87,451	200,904	(543,665)	(7,183)	84,781	194,794
Fixed Capital Outlay	3,117,000	(15,995,000)	9,515,000	0	0	0	(3,363,000)
Interagency Expenditures (Cooperative Funding)	(768,000)	(27,339,551)	0	0	0	0	(28,107,551)
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$3,892,487	(\$42,569,651)	\$9,259,324	\$289,739	\$119,347	\$358,528	(\$28,650,226)

IV. Program Allocations

1.0 Water Resource Planning and Monitoring

This program includes all water management planning including water supply planning, development of minimum flows and minimum water levels (MFLs) 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 programs critical to the core mission, including water supply planning, MFLs, data collection, research and studies, watershed and water body planning, floodplain mapping and technical assistance to local governments. Planning activities include strategic planning for the District; five-year updates to the Regional Water Supply Plan; watershed management planning; diagnostic, protection and restoration plans for specific water bodies; and planning and technical assistance to water management partners, including entities such as local governments, regional water supply authorities and national estuary programs. While ensuring necessary data is available to support the scientific work critical to the core mission, the District continually performs a comprehensive review of all data collection efforts to eliminate duplication, ensure data quality, better align data efforts with District priorities and control costs. As an example, orthoimagery data is being collected on a three-year cycle rather than annually.

SOUTHWEST 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 Resource 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$13,450,121	\$14,651,860	\$14,734,583	\$16,111,907	\$16,725,340	\$613,433	3.8%
Other Personal Services	0	351	1,145	0	0	0	0
Contracted Services	6,043,970	6,351,443	6,128,605	9,403,417	9,820,604	417,187	4.4%
Operating Expenses	2,406,996	2,450,061	2,431,193	2,706,137	2,846,498	140,361	5.2%
Operating Capital Outlay	249,619	761,396	926,440	58,215	430,721	372,506	639.9%
Fixed Capital Outlay	49,162	838,724	4,449,172	1,770,000	4,887,000	3,117,000	176.1%
Interagency Expenditures (Cooperative Funding)	4,187,889	4,240,178	4,156,314	3,309,505	2,541,505	(768,000)	-23.2%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$26,387,757	\$29,294,013	\$32,827,452	\$33,359,181	\$37,251,668	\$3,892,487	11.7%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$16,725,340	\$0	\$0	\$0	\$0	\$0	\$16,725,340
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	9,820,604	0	0	0	0	0	9,820,604
Operating Expenses	2,846,498	0	0	0	0	0	2,846,498
Operating Capital Outlay	430,721	0	0	0	0	0	430,721
Fixed Capital Outlay	4,887,000	0	0	0	0	0	4,887,000
Interagency Expenditures (Cooperative Funding)	1,087,271	1,454,234	0	0	0	0	2,541,505
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$35,797,434	\$1,454,234	\$0	\$0	\$0	\$0	\$37,251,668

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	138.43	\$10,973,554	\$16,725,340	\$0	\$16,725,340
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	5,460,729	4,359,875	9,820,604
Operating Expenses			2,846,498	0	2,846,498
Operating Capital Outlay			430,721	0	430,721
Fixed Capital Outlay			0	4,887,000	4,887,000
Interagency Expenditures (Cooperative Funding)			0	2,541,505	2,541,505
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$25,463,288	\$11,788,380	\$37,251,668

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	138.71	138.42	137.14	137.56	138.43	0.87	0.6%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKFORCE	138.71	138.42	137.14	137.56	138.43	0.87	0.6%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

1.0 Water Resource Planning and Monitoring

Fiscal Year 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

Fiscal Year 2025-26 (Adopted Budget)		137.56	\$33,359,181	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits		0.00	-	
		0.00		
Other Personal Services		0.00	-	
		0.00		
Contracted Services				1,337,071
1	Research, Data Collection, Analysis & Monitoring	945,000		Due to a reduction in Mapping & Survey Control.
2	Minimum Flows and Minimum Water Levels	170,000		Due to a reduction in MFLs Establishment and Evaluation.
3	Other Water Resources Planning	135,000		Due to a reduction in Watershed Management Planning.
4	Technology & Information Services	67,071		Due to a reduction in Financial Systems Upgrades.
5	Technology & Information Services	20,000		Due to a reduction in Resource Data System Modernization.
Operating Expenses				102,716
6	Technology & Information Services	64,051		Due to a reduction in Non-Capital Equipment.
7	Research, Data Collection, Analysis & Monitoring	10,800		Due to a reduction in Non-Capital Equipment.
8	Research, Data Collection, Analysis & Monitoring	4,732		Due to a reduction in Travel for Staff Duties.
9	Other Water Resources Planning	4,110		Due to a reduction in Travel for Staff Duties.
10	Technology & Information Services	3,928		Due to a reduction in Printing and Reproduction.
11	Research, Data Collection, Analysis & Monitoring	2,519		Due to a reduction in Professional Licenses.
12	Technical Assistance	2,500		Due to a reduction in Training.
13	Research, Data Collection, Analysis & Monitoring	2,450		Due to a reduction in Parts and Supplies.
14	Other Water Resources Planning	2,100		Due to a reduction in Training.
15	Technology & Information Services	1,955		Due to a reduction in Telecommunications.
16	Water Supply Planning	1,000		Due to a reduction in Travel for Staff Duties.
17	Technology & Information Services	642		Due to a reduction in Parts and Supplies.
18	Technical Assistance	496		Due to a reduction in Memberships and Dues.
19	Technical Assistance	480		Due to a reduction in Telecommunications.
20	Other Water Resources Planning	400		Due to a reduction in Public Meetings.
21	Research, Data Collection, Analysis & Monitoring	300		Due to a reduction in Printing and Reproduction.
22	Research, Data Collection, Analysis & Monitoring	200		Due to a reduction in Office Supplies.
23	Technology & Information Services	53		Due to a reduction in Memberships and Dues.
Operating Capital Outlay				46,810
24	Research, Data Collection, Analysis & Monitoring	24,000		Due to a reduction in Field Equipment.
25	Technology & Information Services	22,810		Due to a reduction in VDI Expansion.
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				768,000
26	Other Water Resources Planning	718,000		Due to a reduction in Cooperative Funding Initiative for Watershed Management Planning.
27	Other Water Resources Planning	50,000		Due to a reduction in District Grants for Watershed Management Planning.
Debt				-
Reserves - Emergency Response				-
TOTAL REDUCTIONS		0.00	\$2,254,597	

IV. Program Allocations

New Issues				Issue Narrative
Issue	Description	Issue Amount	Workforce	
Salaries and Benefits			0.87	613,433
1	Adjustments in Compensation	203,372	0.00	
2	Self-Funded Medical Insurance	158,595	0.00	
3	Retirement	143,952	0.00	
4	Reallocation of Staff Resources	67,219	0.87	
5	Overtime	17,597	0.00	
6	Employer Paid FICA Taxes	15,563	0.00	
7	Non-Medical Insurance Premiums	7,135	0.00	
Other Personal Services		0.00	-	
		-	0.00	
Contracted Services				1,754,258
8	Research, Data Collection, Analysis & Monitoring	946,396		Due to an increase in Surface Water Flows & Levels Data.
9	Research, Data Collection, Analysis & Monitoring	365,000		Due to an increase in Biologic Data.
10	Minimum Flows and Minimum Water Levels	251,000		Due to an increase in MFLs Technical Support.
11	Research, Data Collection, Analysis & Monitoring	72,535		Due to an increase in Ground Water Levels Data.
12	Technology & Information Services	50,000		Due to an increase in Laboratory Information Management System Upgrades.
13	Technology & Information Services	25,818		Due to an increase in Technology Support Services.
14	Research, Data Collection, Analysis & Monitoring	16,718		Due to an increase in Water Quality Data.
15	Technology & Information Services	6,891		Due to an increase in Enterprise Security System Upgrades.
16	Water Supply Planning	6,772		Due to an increase in Utility Population Estimation Model and Demographic Analysis.
17	Technology & Information Services	5,743		Due to an increase in Unstructured Data Storage Replacement.
18	Research, Data Collection, Analysis & Monitoring	5,060		Due to an increase in Meteorologic Data.
19	Research, Data Collection, Analysis & Monitoring	2,325		Due to an increase in Geologic Data.
Operating Expenses				243,077
20	Research, Data Collection, Analysis & Monitoring	80,000		Due to an increase in Land Maintenance Materials.
21	Technology & Information Services	78,033		Due to an increase in Software Licensing and Maintenance.
22	Technology & Information Services	54,641		Due to an increase in Maintenance and Repair of Equipment.
23	Research, Data Collection, Analysis & Monitoring	21,100		Due to an increase in Rental of Equipment.
24	Research, Data Collection, Analysis & Monitoring	2,810		Due to an increase in Training.
25	Research, Data Collection, Analysis & Monitoring	1,600		Due to an increase in Telecommunications.
26	Other Water Resources Planning	1,420		Due to an increase in Professional Licenses.
27	Research, Data Collection, Analysis & Monitoring	524		Due to an increase in Memberships and Dues.
28	Research, Data Collection, Analysis & Monitoring	500		Due to an increase in Maintenance and Repair of Equipment.
29	Research, Data Collection, Analysis & Monitoring	500		Due to an increase in Utilities.
30	Technology & Information Services	437		Due to an increase in Training.
31	Other Water Resources Planning	400		Due to an increase in Office Supplies.
32	Technical Assistance	300		Due to an increase in Travel for Staff Duties.
33	Minimum Flows and Minimum Water Levels	220		Due to an increase in Travel for Staff Duties.
34	Technology & Information Services	190		Due to an increase in Travel for Staff Duties.
35	Other Water Resources Planning	145		Due to an increase in Memberships and Dues.
36	Research, Data Collection, Analysis & Monitoring	100		Due to an increase in Miscellaneous Permits and Fees.
37	Technical Assistance	75		Due to an increase in Professional Licenses.
38	Research, Data Collection, Analysis & Monitoring	50		Due to an increase in Books, Subscriptions and Data.
39	Technology & Information Services	26		Due to an increase in Tuition Reimbursement.
40	Technology & Information Services	4		Due to an increase in Office Supplies.
41	Technology & Information Services	2		Due to an increase in Books, Subscriptions and Data.
Operating Capital Outlay				419,316
42	Research, Data Collection, Analysis & Monitoring	175,000		Due to an increase in Office Equipment.
43	Technology & Information Services	91,880		Due to an increase in Unstructured Data Storage Replacement.
44	Research, Data Collection, Analysis & Monitoring	80,000		Due to an increase in Vehicles.
45	Technology & Information Services	45,940		Due to an increase in Structured Data Storage Expansion.
46	Technology & Information Services	16,079		Due to an increase in Enterprise Security System Upgrades.
47	Technology & Information Services	10,337		Due to an increase in Edge Firewall Replacement.
48	Technology & Information Services	80		Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				3,117,000
49	Research, Data Collection, Analysis & Monitoring	3,117,000		Due to an increase in Aquifer Exploration and Monitor Well Drilling Program.

IV. Program Allocations

Interagency Expenditures (Cooperative Funding)		-	
Debt		-	
Reserves - Emergency Response		-	
TOTAL NEW ISSUES	0.87	\$6,147,084	
1.0 Water Resource Planning and Monitoring			
Total Workforce and Preliminary Budget for FY2026-27	138.43	\$37,251,668	

Changes and Trends

In recent years, the District has increased its overall emphasis in the areas of watershed management planning, model development for surface water flows/levels data, water body protection/restoration planning, analysis and monitoring of biologic data, MFLs initiatives and model development for ground water levels data. Data collection is being expanded where needed, such as increasing the number of monitor wells constructed in the Northern and Heartland regions of the District to support strategic priorities; depicted by the increases in fixed capital outlay.

The District's Watershed Management Program remains the cornerstone of its preventative flood protection efforts. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for watershed management planning. This is evident by the significant increase in interagency expenditures over the past several years. However, with the focus shifting to the development of alternative water supply projects with the District's regional water supply authorities within activity 2.2 *Water Source Development*, there is a substantial decrease starting in FY2024-25 and continuing through FY2026-27.

There has also been a significant increase in contracted services in recent years primarily due to the development of real-time flood forecasting models and dashboard systems, as well as a multi-year effort to provide enhancements for watershed management plans. In addition, increased funding has been provided for watershed management plans outside of the Cooperative Funding Initiative program and planned surface water levels model development.

Budget Variances

Overall, the program increased by 11.7 percent or \$3,892,487.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$203,372), self-funded medical insurance (\$158,595), retirement (\$143,952), the reallocation of staff resources (\$67,219), overtime (\$17,597), employer paid FICA taxes (\$15,563) and non-medical insurance premiums (\$7,135).
- Contracted services for Surface Water Flows & Levels Data (\$946,396), Biologic Data (\$365,000), MFLs Technical Support (\$251,000), Ground Water Levels Data (\$72,535), laboratory information management system upgrades (\$50,000), technology support services (\$25,818), Water Quality Data (\$16,718), enterprise security system upgrades (\$6,891), utility population estimation model and demographic analysis (\$6,772), unstructured data storage replacement (\$5,743), Meteorologic Data (\$5,060) and Geologic Data (\$2,325).
- Operating expenses for land maintenance materials (\$80,000), software licensing and maintenance (\$78,033), maintenance and repair of equipment (\$55,141) and rental of equipment (\$21,100).
- Operating capital outlay for office equipment (\$175,000), the replacement of unstructured data storage (\$91,880), vehicles (\$80,000), expansion of structured data storage (\$45,940), enterprise security system upgrades (\$16,079) and an edge firewall replacement (\$10,337).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$3,117,000).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Contracted services for Mapping & Survey Control (\$945,000), MFLs Establishment and Evaluation (\$170,000), Watershed Management Planning (\$135,000), financial systems upgrades (\$67,071) and resource data system modernization (\$20,000).
- Operating expenses for non-capital equipment (\$74,851), travel for staff duties (\$9,132), printing and reproduction (\$4,228), parts and supplies (\$3,092), training (\$1,353) and professional licenses (\$1,024).
- Operating capital outlay for field equipment (\$24,000) and a Virtual Desktop Infrastructure expansion (\$22,810).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$718,000) and District grants (\$50,000).

Major Budget Items

- Salaries and Benefits (\$16,725,340 – 138.43 FTEs)
 - *1.1.1 Water Supply Planning* (5.54 FTEs)
 - *1.1.2 Minimum Flows and Minimum Water Levels* (4.62 FTEs)
 - *1.1.3 Other Water Resources Planning* (22.41 FTEs)
 - *1.2 Research, Data Collection, Analysis and Monitoring* (86.84 FTEs)
 - *1.3 Technical Assistance* (7.47 FTEs)
 - *1.4 Other Water Resources Planning and Monitoring Activities* (0.00 FTEs)
 - *1.5 Technology and Information Services* (11.55 FTEs)
- Contracted Services
 - Surface Water Flows & Levels Data (\$3,899,270)
 - Watershed Management Planning (\$1,685,000)
 - Biologic Data (\$1,030,000)
 - MFLs Technical Support (\$844,500)
 - Water Body Protection & Restoration Planning (\$620,000)
 - MFLs Establishment and Evaluation (\$335,000)
 - Ground Water Levels Data (\$274,209)
 - Mapping & Survey Control (\$237,725)
 - Water Quality Data (\$234,956)
 - Utility Population Estimation Model and Demographic Analysis (\$142,222)
 - Institute of Food and Agricultural Sciences Research (\$125,000)
 - Meteorologic Data (\$114,883)
 - Technology Support Services (\$104,285)
 - Geologic Data (\$89,875)
 - Laboratory Information Management System Upgrades (\$50,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,574,774)
 - Non-Capital Equipment (\$255,305)
 - Maintenance and Repair of Equipment (\$230,501)
 - Parts and Supplies (\$211,863)
 - Travel for Staff Duties (\$102,630)
 - Laboratory Supplies and Sampling (\$100,000)
 - Telecommunications (\$81,780)
 - Land Maintenance Materials (\$80,000)
 - Training (\$69,634)
 - Rental of Equipment (\$40,900)
 - Printing and Reproduction (\$19,879)
 - Tuition Reimbursement (\$19,378)
 - Memberships and Dues (\$17,021)
 - Books, Subscriptions and Data (\$13,684)

IV. Program Allocations

- Operating Capital Outlay
 - Office Equipment (\$175,000)
 - Unstructured Data Storage Replacement (\$91,880)
 - Vehicles (\$80,000)
 - Structured Data Storage Expansion (\$45,940)
 - Enterprise Security System Upgrades (\$16,079)
 - Enterprise Server Replacements (\$11,485)
 - Edge Firewall Replacement (\$10,337)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$4,887,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$2,150,000)
 - Water Body Protection & Restoration Planning (\$391,505)

IV. Program Allocations

1.1 District Water Management Planning – Local and regional water management and water supply planning, minimum flows and minimum water levels (MFLs) and other long-term water resource planning efforts. District Water Management Plans, developed pursuant to Section 373.036, Florida Statutes, are districtwide planning documents which encompass other levels of water management planning.

District Description

This activity includes preparation of the District's Regional Water Supply Plan; the determination and establishment of MFLs; development of Water Resource Assessment projects; development and maintenance of the District's Strategic Plan, Watershed Management Program (WMP) and Surface Water Improvement and Management plans; and provides support for the national estuary programs, economic analyses, and other state, regional and local water resource planning and coordination efforts.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$3,307,887	\$3,471,536	\$3,590,398	\$4,317,126	\$4,448,969	\$131,843	3.1%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	731,556	1,051,322	1,053,716	3,673,950	3,626,722	(47,228)	-1.3%
Operating Expenses	66,585	56,085	26,548	77,949	72,524	(5,425)	-7.0%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	4,130,383	4,240,178	4,156,314	3,309,505	2,541,505	(768,000)	-23.2%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$8,236,411	\$8,819,121	\$8,826,976	\$11,378,530	\$10,689,720	(\$688,810)	-6.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$9,235,486	\$1,454,234	\$0	\$0	\$0	\$0	\$10,689,720

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$4,448,969	\$0	\$4,448,969
Other Personal Services		0	0	0
Contracted Services		1,321,722	2,305,000	3,626,722
Operating Expenses		72,524	0	72,524
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	2,541,505	2,541,505
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$5,843,215	\$4,846,505	\$10,689,720

Changes and Trends

Continuous updating of watershed management plans is essential for making reliable information available to local and regional decision-makers and helps streamline the land development regulation permitting process. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for watershed management planning. This is evident by the significant increase in interagency expenditures over the past several years. However, with the focus shifting to the development of alternative water supply projects, there is a substantial decrease starting in FY2024-25 and continuing through FY2026-27.

There has also been a significant increase in contracted services in recent years primarily due to the development of real-time flood forecasting models and dashboard systems, as well as a multi-year effort to provide enhancements for watershed management plans to incorporate technology advances in surface water modeling techniques and resiliency components to the WMP. In addition, increased funding has been provided for watershed management plans outside of the Cooperative Funding Initiative program and planned surface water levels model development.

IV. Program Allocations

Budget Variances

The 6.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$35,759).
- Contracted services for MFLs Establishment and Evaluation (\$170,000) and Watershed Management Planning (\$135,000).
- Operating expenses for travel for staff duties (\$4,890) and training (\$2,100).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$718,000) and District grants (\$50,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$91,166), retirement (\$43,370), self-funded medical insurance (\$24,373), employer paid FICA taxes (\$6,972) and non-medical insurance premiums (\$1,721).
- Contracted services for MFLs Technical Support (\$251,000) and utility population estimation model and demographic analysis (\$6,772).
- Operating expenses for professional licenses (\$1,420).

Major Budget Items

- Salaries and Benefits (\$4,448,969)
- Contracted Services
 - Watershed Management Planning (\$1,685,000)
 - MFLs Technical Support (\$844,500)
 - Water Body Protection & Restoration Planning (\$620,000)
 - MFLs Establishment and Evaluation (\$335,000)
 - Utility Population Estimation Model and Demographic Analysis (\$142,222)
- Operating Expenses
 - Travel for Staff Duties (\$24,128)
 - Training (\$16,015)
 - Books, Subscriptions and Data (\$9,525)
 - Tuition Reimbursement (\$7,298)
 - Memberships and Dues (\$5,198)
 - Telecommunications (\$4,320)
 - Professional Licenses (\$2,410)
 - Office Supplies (\$2,030)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$2,150,000)
 - Water Body Protection & Restoration Planning (\$391,505)

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 (F.S.), and regional water supply plans developed pursuant to Section 373.709, F.S.

District Description

The District is required by Section 373.709, F.S., to prepare a Districtwide Regional Water Supply Plan (RWSP) for areas where existing sources of water supply may not be adequate to meet demands over a 20-year planning horizon. This plan must be updated every five years. The last update, approved by the District's Governing Board in December 2025, addresses water supply needs and sources through 2045. The RWSP for the Central Florida Water Initiative (CFWI), which only affects Polk County, its municipalities and a small portion of Lake County within this District, was also approved by the Governing Board in November 2025.

This subactivity also includes the Districtwide Water Supply Assessment, water conservation/alternative sources planning and research, cooperative water supply planning efforts with local governments and water supply authorities and demographic analyses to support water supply planning.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$302,052	\$504,422	\$358,924	\$629,304	\$660,081	\$30,777	4.9%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	127,674	133,192	265,223	135,450	142,222	6,772	5.0%
Operating Expenses	12,701	8,603	3,189	12,866	11,866	(1,000)	-7.8%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	90,405	54,521	31,665	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$532,832	\$700,738	\$659,001	\$777,620	\$814,169	\$36,549	4.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$814,169	\$0	\$0	\$0	\$0	\$0	\$814,169

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$660,081	\$0	\$660,081
Other Personal Services		0	0	0
Contracted Services		142,222	0	142,222
Operating Expenses		11,866	0	11,866
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$814,169	\$0	\$814,169

Changes and Trends

The majority of the fluctuations in salaries and benefits and contracted technical assistance are a reflection of the timing of efforts associated with five-year updates to the CFWI and Districtwide RWSPs. About two years after the completion of one, the planning and technical efforts for the next update begin.

The District also assists other entities, primarily water supply authorities and local governments, with water supply planning and cost-share funding. Most of the funding within interagency expenditures from FY2022-23 through FY2024-25 was for updating the Withlacoochee Regional Water Supply Authority's Water Supply Plan which provides information integral to the development of the District's RWSP update.

IV. Program Allocations

Budget Variances

The 4.7 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$15,183), adjustments in compensation (\$8,860) and retirement (\$5,530).
- Contracted services for the utility population estimation model and demographic analysis (\$6,772).

The increases are offset by a reduction in:

- Operating expenses for travel for staff duties (\$1,000).

Major Budget Items

- Salaries and Benefits (\$660,081)
- Contracted Services
 - Utility Population Estimation Model and Demographic Analysis (\$142,222)
- Operating Expenses
 - Books, Subscriptions and Data (\$8,580)
 - Travel for Staff Duties (\$3,286)

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

This subactivity includes the determination and establishment of minimum flows and minimum water levels (MFLs) for streams, estuaries, lakes, aquifers, wetlands and springs (including independent scientific peer review) in order to avoid significant harm to water resources or ecology of the area. Also included is the ongoing development of Water Resource Assessment projects and other hydrologic investigations for the Northern Tampa Bay and Southern Water Use caution areas and the District's Northern region. The District's Governing Board updates and approves the MFLs Priority List and Schedule after receiving public comment. The Department of Environmental Protection subsequently reviews and approves the Priority List and Schedule.

SOUTHWEST 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 Minimum Water Levels

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$720,054	\$523,487	\$507,387	\$626,709	\$650,526	\$23,817	3.8%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	442,889	337,181	241,169	1,098,500	1,179,500	81,000	7.4%
Operating Expenses	14,112	1,686	785	0	220	220	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,177,055	\$862,354	\$749,341	\$1,725,209	\$1,830,246	\$105,037	6.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$1,830,246	\$0	\$0	\$0	\$0	\$0	\$1,830,246

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$650,526	\$0	\$650,526
Other Personal Services		0	0	0
Contracted Services		1,179,500	0	1,179,500
Operating Expenses		220	0	220
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,830,246	\$0	\$1,830,246

Changes and Trends

The majority of funding in this subactivity is driven by the number and complexity of MFL evaluations and re-evaluations in a fiscal year based on the District's prioritized schedule, which is apparent within salaries and benefits. For FY2025-26, the significant increase in contracted services compared to prior years is based on the evaluations of MFLs for the Chassahowitzka River, Crystal River/Kings Bay and Homosassa River/Springs System. For FY2026-27, the increase in contracted services is based on additional funding for technical support of MFLs projects, which includes a fish community survey for the Springs Coast. In FY2022-23, the increase in operating expenses was for water quality sonde sensors for in-situ data collection in support of the Crystal River/Kings Bay MFL re-evaluation.

Budget Variances

The 6.1 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$11,044), retirement (\$6,125) and self-funded medical insurance (\$5,563).
- Contracted services for MFLs Technical Support (\$251,000).
- Operating expenses for travel for staff duties (\$220).

IV. Program Allocations

The increases are offset by a reduction in:

- Contracted services for MFLs Establishment and Evaluation (\$170,000).

Major Budget Items

- Salaries and Benefits (\$650,526)
- Contracted Services
 - MFLs Technical Support (\$844,500)
 - MFLs Establishment and Evaluation (\$335,000)
- Operating Expenses
 - Travel for Staff Duties (\$220)

IV. Program Allocations

1.1.3 Other Water Resources Planning – District water management planning efforts not otherwise categorized above, such as comprehensive planning, watershed assessments and plans, Surface Water Improvement and Management (SWIM) planning and feasibility studies.

District Description

This subactivity includes the development and maintenance of the District's Strategic Plan which provides the framework for the water management activities of the District, including more specific or programmatic planning activities.

Another key planning effort and a Strategic Plan strategy is the District's Watershed Management Program (WMP), which is implemented in partnership with local governments and integrates the District's watershed-based approaches to flood protection, water quality improvement and natural systems protection. The WMP includes five elements: (1) Topographic Information, (2) Watershed Evaluation, (3) Watershed Management Plan, (4) Implementation of Best Management Practices (BMPs) and (5) Maintenance of Watershed Parameters and Models. The first three elements, along with the model maintenance component, are budgeted in this subactivity. Once watershed plans are developed, implementation of BMPs may follow and District funding assistance for this purpose is budgeted under 2.3 *Surface Water Projects*.

The District also actively plans for the restoration and protection of 12 priority water bodies consistent with the SWIM Act. Plans for each water body are in place and are updated periodically to ensure that they reflect current water quality and natural system conditions, trends and needs. The District also provides financial support for and works closely with, the national estuary programs associated with Tampa Bay, Sarasota Bay and Charlotte Harbor, each of which is a SWIM priority water body.

SOUTHWEST 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 Resources Planning

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$2,285,781	\$2,443,627	\$2,724,087	\$3,061,113	\$3,138,362	\$77,249	2.5%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	160,993	580,949	547,324	2,440,000	2,305,000	(135,000)	-5.5%
Operating Expenses	39,772	45,796	22,574	65,083	60,438	(4,645)	-7.1%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	4,039,978	4,185,657	4,124,649	3,309,505	2,541,505	(768,000)	-23.2%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$6,526,524	\$7,256,029	\$7,418,634	\$8,875,701	\$8,045,305	(\$830,396)	-9.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$6,591,071	\$1,454,234	\$0	\$0	\$0	\$0	\$8,045,305

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,138,362	\$0	\$3,138,362
Other Personal Services	0	0	0
Contracted Services	0	2,305,000	2,305,000
Operating Expenses	60,438	0	60,438
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	2,541,505	2,541,505
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,198,800	\$4,846,505	\$8,045,305

IV. Program Allocations

Changes and Trends

Continuous updating of watershed management plans is essential for making reliable information available to local and regional decision-makers and helps streamline the land development regulation permitting process. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for Watershed Management Planning. This is evident by the significant increase in interagency expenditures over the past several years. However, with the focus shifting to the development of alternative water supply projects, there is a substantial decrease starting in FY2024-25 and continuing through FY2026-27 for watershed management planning projects. Starting in FY2025-26, there has been a significant increase in contracted services primarily due to the development of real-time flood forecasting models and dashboard systems that will allow the District to predict the flood levels impacting streets and structures, as well as a multi-year effort to provide enhancements for watershed management plans to incorporate technology advances in surface water modeling techniques and resiliency components to the WMP. In addition, increased funding has been provided for watershed management plans outside of the Cooperative Funding Initiative program.

Budget Variances

The 9.4 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$35,759).
- Contracted services for Watershed Management Planning (\$135,000).
- Operating expenses for travel for staff duties (\$4,110) and training (\$2,100).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$718,000) and District grants (\$50,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$71,262), retirement (\$31,715), employer paid FICA taxes (\$5,451) and self-funded medical insurance (\$3,627).
- Operating expenses for professional licenses (\$1,420).

Major Budget Items

- Salaries and Benefits (\$3,138,362)
- Contracted Services
 - Watershed Management Planning (\$1,685,000)
 - Water Body Protection & Restoration Planning (\$620,000)
- Operating Expenses
 - Travel for Staff Duties (\$20,622)
 - Training (\$16,015)
 - Tuition Reimbursement (\$7,298)
 - Memberships and Dues (\$5,198)
 - Telecommunications (\$4,320)
 - Professional Licenses (\$2,410)
 - Office Supplies (\$2,030)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$2,150,000)
 - Water Body Protection & Restoration Planning (\$391,505)

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

This activity consists of District-managed and outsourced data collection, data analysis and basic research. The District's water management mission necessitates a science-intensive approach to decision making, which requires reliable data of many types. The District monitors and collects a great deal of water resource data and obtains additional data from various sources including the U.S. Geological Survey.

Basic data such as aquifer levels, lake levels, stream and spring flows, rainfall, water quality, land survey and biological information are used to characterize water resources and are essential for the modeling and analysis that support core and strategic priorities. The Regional Observation and Monitor-well Program (ROMP) provides the technical characterization of the District's groundwater resources, constructs long-term groundwater level and quality monitoring sites and performs detailed hydrogeologic investigations in support of Water Resource Assessment projects and other water resource management efforts. Geographic data includes topography, land use/land cover, aerial orthoimagery and other data layers that are combined for analyses that support critical projects and regulatory processes using the District's geographic information systems.

The District has automated much of its data collection, particularly rainfall and ground and surface water levels, through the implementation of the LoggerNet data acquisition system. The LoggerNet system not only provides efficient data collection but also allows data to be made available through the ePermitting system portal and map viewers on the District's website. In addition, installation and maintenance of real-time data collection equipment on the first-magnitude springs and riverine systems allows the District to better understand the level of effort required to restore these unique systems.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$7,803,600	\$8,709,578	\$8,700,801	\$9,284,078	\$9,664,158	\$380,080	4.1%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	5,082,294	5,046,193	4,721,156	5,548,884	6,011,918	463,034	8.3%
Operating Expenses	686,172	654,687	665,366	737,473	823,656	86,183	11.7%
Operating Capital Outlay	172,290	571,259	835,507	24,000	255,000	231,000	962.5%
Fixed Capital Outlay	49,162	838,724	4,449,172	1,770,000	4,887,000	3,117,000	176.1%
Interagency Expenditures (Cooperative Funding)	57,506	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$13,851,024	\$15,820,441	\$19,372,002	\$17,364,435	\$21,641,732	\$4,277,297	24.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$21,641,732	\$0	\$0	\$0	\$0	\$21,641,732

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$9,664,158	\$0	\$9,664,158
Other Personal Services		0	0	0
Contracted Services		3,957,043	2,054,875	6,011,918
Operating Expenses		823,656	0	823,656
Operating Capital Outlay		255,000	0	255,000
Fixed Capital Outlay		0	4,887,000	4,887,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$14,699,857	\$6,941,875	\$21,641,732

IV. Program Allocations

Changes and Trends

In-house and statewide coordinated efforts have increased for data collection and production of secondary data. There were 1.35 new FTEs approved for FY2025-26. One FTE was included to support meeting the Minimum Flows and Levels Priority List and Schedule, as well as maintaining critical models used for planning and permitting activities. A portion of an additional FTE is to support ROMP to ensure reliable and continuous data.

This activity includes Districtwide aerial orthoimagery acquisition, which is funded with contracted services on a three-year cycle. The last update for orthoimagery was performed in FY2022-23 along with a planned update in FY2025-26. In FY2026-27, contracted services increased primarily due to expanded efforts for surface water levels model development. Additional contributions to the increase in FY2026-27 are from enhanced analysis and monitoring of biologic data. Also within operating expenses, there is a significant increase in FY2026-27 due to the demand for aggregate and rented equipment in support of well construction activities at several ROMP sites.

The District continues to install monitor wells and perform aquifer testing through its ROMP to support the District's West-Central Florida Water Restoration Action Plan, minimum flows and minimum water levels establishment, saltwater intrusion monitoring and other water management studies. Current areas of focus for the program include the Northern and Heartland regions of the District to support strategic priorities, such as the Springs Initiative and the Central Florida Water Initiative. Funding for well construction within fixed capital outlay can fluctuate from year to year based on the number of wells planned each year as well as the ability to obtain permanent easements for each site. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support data collection efforts.

Budget Variances

The 24.6 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$99,351), self-funded medical insurance (\$95,079), adjustments in compensation (\$80,718), retirement (\$79,591), overtime (\$15,300), employer paid FICA taxes (\$6,179) and non-medical insurance premiums (\$3,862).
- Contracted services for Surface Water Flows & Levels Data (\$946,396), Biologic Data (\$365,000), Ground Water Levels Data (\$72,535), Water Quality Data (\$16,718), Meteorologic Data (\$5,060) and Geologic Data (\$2,325).
- Operating expenses for land maintenance materials (\$80,000) and rental of equipment (\$21,100).
- Operating capital outlay for office equipment (\$175,000) and vehicles (\$80,000).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$3,117,000).

The increases are primarily offset by reductions in:

- Contracted services for Mapping & Survey Control (\$945,000).
- Operating expenses for non-capital equipment (\$10,800) and travel for staff duties (\$4,732).
- Operating capital outlay for field equipment (\$24,000).

Major Budget Items

- Salaries and Benefits (\$9,664,158)
- Contracted Services
 - Surface Water Flows & Levels Data (\$3,899,270)
 - Biologic Data (\$1,030,000)
 - Ground Water Levels Data (\$274,209)
 - Mapping & Survey Control (\$237,725)
 - Water Quality Data (\$234,956)
 - Institute of Food and Agricultural Sciences Research (\$125,000)

IV. Program Allocations

- Meteorologic Data (\$114,883)
- Geologic Data (\$89,875)
- Operating Expenses
 - Parts and Supplies (\$204,890)
 - Non-Capital Equipment (\$152,700)
 - Laboratory Supplies and Sampling (\$100,000)
 - Land Maintenance Materials (\$80,000)
 - Maintenance and Repair of Equipment (\$75,000)
 - Travel for Staff Duties (\$65,664)
 - Rental of Equipment (\$40,900)
 - Training (\$35,494)
 - Telecommunications (\$24,640)
- Operating Capital Outlay
 - Office Equipment (\$175,000)
 - Vehicles (\$80,000)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$4,887,000)

IV. Program Allocations

1.3 Technical Assistance – Activities that provide local, state, tribal and federal planning support, including local government comprehensive plan reviews, Development of Regional Impact (DRI) siting and Coastal Zone Management efforts.

District Description

This activity involves efforts to provide sound technical and policy information on water resources to state agencies, regional planning councils, local governments and others, and to enhance the District's role in growth management. This includes review and comment on local government comprehensive plans, District input to DRI design and siting and the review of other large-scale projects. Government and Community Affairs staff serve a broader communication function by providing the exchange of information, materials and assistance directly to the various governments, citizen groups and other customers throughout the District. Staff are assigned to planning regions (Heartland, Northern, Southern and Tampa Bay) and coordinate activities with designated state and regional agencies, local governments, civic groups and other organizations and associations. The District also monitors state and federal legislative activity to ensure that new or changed directives are efficiently incorporated into District programs and operations.

The District continues to build and maintain the relationships with its 97 local governments, water supply authorities and other key target audiences. One effort in this regard is the District Utility Services program. The goal of this program is to strengthen communication between the District and water supply utilities and improve water use efficiency.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$985,021	\$1,050,382	\$1,005,521	\$1,030,972	\$1,073,557	\$42,585	4.1%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	30,631	25,477	29,438	32,706	29,605	(3,101)	-9.5%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$1,015,652	\$1,075,859	\$1,034,959	\$1,063,678	\$1,103,162	\$39,484	3.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$1,103,162	\$0	\$0	\$0	\$0	

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$1,073,557	\$0	\$1,073,557
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		29,605	0	29,605
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,103,162	\$0	\$1,103,162

Changes and Trends

This subactivity represents a continued level of service as in prior years.

Budget Variances

The 3.7 percent increase is primarily due to an increase in:

- Salaries and benefits for self-funded medical insurance (\$20,625), adjustments in compensation (\$11,106), retirement (\$9,148), non-medical insurance premiums (\$856) and employer paid FICA taxes (\$850).

IV. Program Allocations

The increase is primarily offset by a reduction in:

- Operating expenses for training (\$2,500) and memberships and dues (\$496).

Major Budget Items

- Salaries and Benefits (\$1,073,557)
- Operating Expenses
 - Travel for Staff Duties (\$11,850)
 - Training (\$7,950)
 - Memberships and Dues (\$3,465)
 - Telecommunications (\$2,640)
 - Education Support (\$2,000)
 - Books, Subscriptions and Data (\$1,150)

IV. Program Allocations

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

SOUTHWEST 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 Resources 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *1.0 Water Resource Planning and Monitoring* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network and desktop computing equipment; upgrades to operating, database and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$1,353,613	\$1,420,364	\$1,437,863	\$1,479,731	\$1,538,656	\$58,925	4.0%
Other Personal Services	0	351	1,145	0	0	0	0
Contracted Services	230,120	253,928	353,733	180,583	181,964	1,381	0.8%
Operating Expenses	1,623,608	1,713,812	1,709,841	1,858,009	1,920,713	62,704	3.4%
Operating Capital Outlay	77,329	190,137	90,933	34,215	175,721	141,506	413.6%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$3,284,670	\$3,578,592	\$3,593,515	\$3,552,538	\$3,817,054	\$264,516	7.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$3,817,054	\$0	\$0	\$0	\$0	\$3,817,054

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$1,538,656	\$0	\$1,538,656
Other Personal Services		0	0	0
Contracted Services		181,964	0	181,964
Operating Expenses		1,920,713	0	1,920,713
Operating Capital Outlay		175,721	0	175,721
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$3,817,054	\$0	\$3,817,054

Changes and Trends

A third-party review of the District's IT security processes and threat prevention strategies performed in FY2022-23 identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs was still necessary. These two additional FTEs were allocated to all six *Technology and Information Services* activities within *Programs 1.0 through 6.0* as Districtwide support beginning with FY2025-26.

The level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding from FY2023-24 through FY2024-25 primarily due to the implementation of a major upgrade to the District's financial systems. Other projects during this

IV. Program Allocations

timeframe include an upgrade of, and enhancements to, the laboratory information management system; enhancements to, and support of, the statewide model management system; and the modernization of the resource data system.

Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). In FY2026-27, the notable increase is a result of the replacement of unstructured data storage, expansion of Districtwide IT storage, upgrades to the enterprise security system and replacement of an edge firewall.

Budget Variances

The 7.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$20,382), self-funded medical insurance (\$18,518), retirement (\$11,843), the reallocation of staff resources (\$3,627), overtime (\$2,297) and employer paid FICA taxes (\$1,562).
- Contracted services for laboratory information management system upgrades (\$50,000), technology support services (\$25,818), enterprise security system upgrades (\$6,891) and unstructured data storage replacement (\$5,743).
- Operating expenses for software licensing and maintenance (\$78,033) and maintenance and repair of equipment (\$54,641).
- Operating capital outlay for the replacement of unstructured data storage (\$91,880), expansion of structured data storage (\$45,940), enterprise security system upgrades (\$16,079) and an edge firewall replacement (\$10,337).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades (\$67,071) and resource data system modernization (\$20,000).
- Operating expenses for non-capital equipment (\$64,051), printing and reproduction (\$3,928) and telecommunications (\$1,955).
- Operating capital outlay for a VDI expansion (\$22,810).

Major Budget Items

- Salaries and Benefits (\$1,538,656)
- Contracted Services
 - Technology Support Services (\$104,285)
 - Laboratory Information Management System Upgrades (\$50,000)
 - Financial Systems Upgrades (\$15,045)
 - Enterprise Security System Upgrades (\$6,891)
 - Unstructured Data Storage Replacement (\$5,743)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,574,774)
 - Maintenance and Repair of Equipment (\$154,901)
 - Non-Capital Equipment (\$102,605)
 - Telecommunications (\$50,180)
 - Printing and Reproduction (\$16,079)
 - Training (\$10,175)
 - Parts and Supplies (\$5,973)

IV. Program Allocations

- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$91,880)
 - Structured Data Storage Expansion (\$45,940)
 - Enterprise Security System Upgrades (\$16,079)
 - Enterprise Server Replacements (\$11,485)
 - Edge Firewall Replacement (\$10,337)

IV. Program Allocations

2.0 Land Acquisition, Restoration and Public Works

This program includes the development and construction of all capital projects (except for those contained in *Programs 1.0 and 3.0*) including water resource development projects, water supply development assistance, water control projects, support and administrative facilities construction, cooperative projects, land acquisition and the restoration of lands and water bodies.

District Description

This program is the largest within the District's overall budget and includes funding for capital projects such as water supply development, water resource development, stormwater management, both the implementation of storage and conveyance Best Management Practices (BMPs) and water quality improvements, and natural system restoration. Lands are acquired for flood protection, water storage, water management, conservation, and protection of water resources, aquifer recharge, and preservation of wetlands, streams, lakes and springs. Water resource development efforts include projects aimed at recovery of water flows and levels that are below established minimums, aquifer storage and recovery projects, and the Facilitating Agricultural Resource Management Systems (FARMS) program which increases water use efficiency and improves water quality in partnership with the agricultural community.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$5,980,648	\$5,747,407	\$5,651,158	\$6,375,588	\$6,348,829	(\$26,759)	-0.4%
Other Personal Services	0	144	470	0	0	0	0
Contracted Services	3,277,094	3,063,489	3,064,594	10,329,126	10,683,839	354,713	3.4%
Operating Expenses	624,146	717,430	847,866	691,741	1,041,236	349,495	50.5%
Operating Capital Outlay	29,762	132,451	153,522	35,585	123,036	87,451	245.8%
Fixed Capital Outlay	16,236,450	5,746,572	4,941,030	17,675,000	1,680,000	(15,995,000)	-90.5%
Interagency Expenditures (Cooperative Funding)	36,602,125	64,926,182	95,340,169	110,304,988	82,965,437	(27,339,551)	-24.8%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$62,750,225	\$80,333,675	\$109,998,809	\$145,412,028	\$102,842,377	(\$42,569,651)	-29.3%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$6,265,852	\$0	\$0	\$0	\$82,977	\$0	\$6,348,829
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	9,683,839	0	0	0	1,000,000	0	10,683,839
Operating Expenses	1,021,736	0	0	0	19,500	0	1,041,236
Operating Capital Outlay	123,036	0	0	0	0	0	123,036
Fixed Capital Outlay	1,180,000	500,000	0	0	0	0	1,680,000
Interagency Expenditures (Cooperative Funding)	26,974,856	43,990,581	0	0	12,000,000	0	82,965,437
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$45,249,319	\$44,490,581	\$0	\$0	\$13,102,477	\$0	\$102,842,377

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	49.64	\$4,151,704	\$6,348,829	\$0	\$6,348,829
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	453,339	10,230,500	10,683,839
Operating Expenses			1,041,236	0	1,041,236
Operating Capital Outlay			123,036	0	123,036
Fixed Capital Outlay			0	1,680,000	1,680,000
Interagency Expenditures (Cooperative Funding)			0	82,965,437	82,965,437
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$7,966,440	\$94,875,937	\$102,842,377

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	57.24	56.82	53.28	50.62	49.64	(0.98)	-1.9%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKFORCE	57.24	56.82	53.28	50.62	49.64	(0.98)	-1.9%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

Fiscal Year 2025-26 (Adopted Budget)		50.62	\$145,412,028	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.98	131,850
1	Reallocation of Staff Resources	131,850	0.98	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				555,807
2	Water Resource Development Projects	451,000		
3	Land Acquisition	60,000		
4	Technology & Information Services	24,807		
5	Water Resource Development Projects	20,000		
Operating Expenses				38,737
6	Water Resource Development Projects	21,000		
7	Water Resource Development Projects	10,100		
8	Water Supply Development Assistance	2,100		
9	Technology & Information Services	1,591		
10	Technology & Information Services	1,175		
11	Water Resource Development Projects	1,040		
12	Water Resource Development Projects	500		
13	Water Supply Development Assistance	500		
14	Technology & Information Services	291		
15	Water Resource Development Projects	190		
16	Water Resource Development Projects	125		
17	Water Resource Development Projects	71		
18	Technology & Information Services	24		
19	Technology & Information Services	23		
20	Technology & Information Services	4		
21	Technology & Information Services	3		
Operating Capital Outlay				31,465
22	Other Water Source Development Activities	12,000		
23	Water Supply Development Assistance	11,000		
24	Technology & Information Services	8,390		
25	Technology & Information Services	75		
Fixed Capital Outlay				17,375,000
26	Land Acquisition	16,700,000		
27	Facilities Construction and Major Renovations	400,000		
28	Facilities Construction and Major Renovations	200,000		
29	Facilities Construction and Major Renovations	75,000		
Interagency Expenditures (Cooperative Funding)				29,339,551
30	Water Supply Development Assistance	27,216,684		
31	Surface Water Projects	1,519,867		
32	Water Supply Development Assistance	528,000		
33	Surface Water Projects	75,000		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS		0.98	\$47,472,410	

IV. Program Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
1 Retirement		44,467	0.00	105,091	
2 Self-Funded Medical Insurance		35,227	0.00		
3 Adjustments in Compensation		21,214	0.00		
4 Non-Medical Insurance Premiums		1,746	0.00		
5 Employer Paid FICA Taxes		1,613	0.00		
6 Overtime		824	0.00		
Other Personal Services					
		0.00	-		
Contracted Services				910,520	
7 Surface Water Projects		547,440			
8 Land Acquisition		150,000			
9 Technology & Information Services		100,000			
10 Technology & Information Services		100,000			
11 Technology & Information Services		8,548			
12 Technology & Information Services		2,472			
13 Technology & Information Services		2,060			
Operating Expenses				388,232	
14 Water Resource Development Projects		220,000			
15 Technology & Information Services		121,100			
16 Technology & Information Services		25,722			
17 Technology & Information Services		18,768			
18 Water Supply Development Assistance		1,572			
19 Surface Water Projects		500			
20 Surface Water Projects		286			
21 Water Resource Development Projects		140			
22 Technology & Information Services		68			
23 Technology & Information Services		60			
24 Surface Water Projects		16			
Operating Capital Outlay				118,916	
25 Water Resource Development Projects		60,000			
26 Technology & Information Services		32,960			
27 Technology & Information Services		16,480			
28 Technology & Information Services		5,768			
29 Technology & Information Services		3,708			
Fixed Capital Outlay				1,380,000	
30 Facilities Construction and Major Renovations		680,000			
31 Facilities Construction and Major Renovations		500,000			
32 Facilities Construction and Major Renovations		150,000			
33 Facilities Construction and Major Renovations		50,000			
Interagency Expenditures (Cooperative Funding)				2,000,000	
34 Water Supply Development Assistance		2,000,000			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES		0.00		4,902,759	
2.0 Land Acquisition, Restoration and Public Works					
Total Workforce and Preliminary Budget for FY2026-27		49.64		\$102,842,377	

Changes and Trends

Funding within this program is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program, as well as state appropriations for alternative water supply development and protection and restoration of springs and are the primary reasons for fluctuations in interagency expenditures from year to year. Whereas fluctuations in contracted services are typically due to timing of ongoing District-initiated projects for activities such as minimum flows and minimum water levels (MFLs) recovery, surface water restoration and aquifer storage and recovery

IV. Program Allocations

feasibility and pilot testing. Actual expenditures within fixed capital outlay will vary from year to year as a result of the timing in acquiring targeted properties.

Budget Variances

Overall, the program decreased by 29.3 percent or \$42,569,651.

The decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$131,850).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$451,000), Surplus Lands Assessment Program (\$60,000), financial systems upgrades (\$24,807) and MFLs Recovery (\$20,000).
- Operating expenses for utilities (\$21,000), parts and supplies (\$10,391), telecommunications (\$2,215) and training (\$1,892).
- Operating capital outlay for field equipment (\$23,000) and a Virtual Desktop Infrastructure expansion (\$8,390).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$16,700,000), Districtwide roof replacements (\$400,000), Districtwide HVAC replacements (\$200,000) and Districtwide building automation and access control systems (\$75,000).
- Interagency expenditures for Regional Potable Water Interconnect (\$27,216,684), Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$1,519,867), Conservation Rebate and Retrofit (\$528,000) and Springs – Water Quality (\$75,000) cooperative funding projects.

The reductions are primarily offset by increases in:

- Salaries and benefits for retirement (\$44,467), self-funded medical insurance (\$35,227) and adjustments in compensation (\$21,214).
- Contracted services for Restoration Initiatives (\$547,440), real estate services support (\$150,000), a water supply projects dashboard (\$100,000), replacement of a project management system (\$100,000), technology support services (\$8,548), enterprise security system upgrades (\$2,472) and the replacement of unstructured data storage (\$2,060).
- Operating expenses for maintenance and repair of equipment (\$220,000), software licensing and maintenance (\$121,100), non-capital equipment (\$25,722) and maintenance and repair of equipment (\$18,768).
- Operating capital outlay for vehicles (\$60,000), the replacement of unstructured data storage (\$32,960), expansion of structured data storage (\$16,480), enterprise security system upgrades (\$5,768) and an edge firewall replacement (\$3,708).
- Fixed capital outlay for Districtwide window replacements (\$680,000), Brooksville Office hardened data center (\$500,000), construction of pole barns at District facilities (\$150,000) and Districtwide parking lot resurfacing (\$50,000).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$2,000,000).

Major Budget Items

- Salaries and Benefits (\$6,348,829 – 49.64 FTEs)
 - *2.1 Land Acquisition* (4.01 FTEs)
 - *2.2.1 Water Resource Development Projects* (9.87 FTEs)
 - *2.2.2 Water Supply Development Assistance* (14.14 FTEs)
 - *2.2.3 Other Water Source Development Activities* (1.24 FTEs)
 - *2.3 Surface Water Projects* (16.15 FTEs)
 - *2.4 Other Cooperative Projects* (0.00 FTEs)
 - *2.5 Facilities Construction and Major Renovations* (0.00 FTEs)
 - *2.6 Other Acquisition and Restoration Activities* (0.00 FTEs)
 - *2.7 Technology and Information Services* (4.23 FTEs)

IV. Program Allocations

- Contracted Services
 - Restoration Initiatives (\$9,050,000)
 - FDOT Mitigation (\$1,000,000)
 - Real Estate Services Support (\$156,000)
 - Water Supply Projects Dashboard (\$150,000)
 - Project Management System Replacement (\$100,000)
 - Surplus Lands Assessment Program (\$80,000)
 - MFLs Recovery (\$50,000)
 - Technology Support Services (\$37,410)
 - QWIP Support (\$25,000)
 - Stormwater Improvements – Water Quality (\$13,000)
 - FARMS Program Support (\$12,500)
 - Financial Systems Upgrades (\$5,397)
 - Enterprise Security System Upgrades (\$2,472)
 - Unstructured Data Storage Replacement (\$2,060)
- Operating Expenses
 - Software Licensing and Maintenance (\$432,343)
 - Maintenance and Repair of Buildings and Structures (\$220,000)
 - Utilities (\$113,000)
 - Maintenance and Repair of Equipment (\$61,508)
 - Non-Capital Equipment (\$49,930)
 - Training (\$38,888)
 - Telecommunications (\$25,081)
 - Tuition Reimbursement (\$16,285)
 - Travel for Staff Duties (\$15,766)
 - Advertising and Public Notices (\$13,750)
 - Parts and Supplies (\$11,642)
 - Central Garage Charges for Reimbursable Programs (\$10,000)
 - Memberships and Dues (\$9,058)
 - Printing and Reproduction (\$5,768)
 - Chemical Supplies (\$5,000)
- Operating Capital Outlay
 - Vehicles (\$60,000)
 - Unstructured Data Storage Replacement (\$32,960)
 - Structured Data Storage Expansion (\$16,480)
 - Enterprise Security System Upgrades (\$5,768)
 - Enterprise Server Replacements (\$4,120)
 - Edge Firewall Replacement (\$3,708)
- Fixed Capital Outlay
 - Districtwide Window Replacements (\$680,000)
 - Brooksville Office Hardened Data Center (\$500,000)
 - Districtwide Parking Lot Resurfacing (\$350,000)
 - Facility Pole Barns (\$150,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$26,770,437)
 - Brackish Groundwater Development (\$24,500,000)
 - Surface Water Reservoirs and Treatment Plants (\$14,000,000)
 - Water Supply and Water Resource Development Grant Program (\$12,000,000)
 - FARMS Program (\$4,520,000)
 - Abandoned Well Plugging Reimbursement Program (\$600,000)
 - Restoration Initiatives (\$350,000)
 - Conservation Rebates and Retrofits (\$225,000)

IV. Program Allocations

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

District Description

This activity includes District acquisition of lands for flood protection; water storage; management, conservation, and protection of water resources; aquifer recharge; and preservation of wetlands, streams, and lakes. The District's acquisition program is a continuing activity that serves as an important complement to local and state acquisition programs in conserving environmentally valuable lands. The District currently owns or has an interest in approximately 461,000 acres. In addition to purchasing land, acquiring "less-than-fee simple" interests is another tool for protecting natural systems. Of the 461,000 acres, approximately 117,000 acres have been protected using less-than-fee simple acquisition techniques such as conservation easements.

The District conducts a biennial Surplus Lands Assessment providing a thorough review of its land holdings to ensure they support its areas of responsibility (AORs) of water supply, flood protection and floodplain management, water quality, and natural systems; thereby, ensuring the diligent and efficient stewardship of both land and financial resources for the citizens of Florida. Conducted in a transparent public decision-making process, this review identifies lands that no longer meet the original acquisition purpose and current water management benefits within the four AORs.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$388,673	\$397,855	\$392,197	\$434,838	\$460,513	\$25,675	5.9%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	93,500	69,100	28,550	146,000	236,000	90,000	61.6%
Operating Expenses	3,038	14,924	10,615	13,870	13,870	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	15,943,732	5,182,721	3,235,759	16,700,000	0	(16,700,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$16,428,943	\$5,664,600	\$3,667,121	\$17,294,708	\$710,383	(\$16,584,325)	-95.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$710,383	\$0	\$0	\$0	\$0	\$710,383

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$460,513	\$0	\$460,513
Other Personal Services		0	0	0
Contracted Services		156,000	80,000	236,000
Operating Expenses		13,870	0	13,870
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$630,383	\$80,000	\$710,383

Changes and Trends

The District's strategic focus for this activity has not changed, but actual expenditures within fixed capital outlay will vary from year to year as a result of timing in acquiring targeted properties. In FY2025-26, a significant amount of funding for potential land acquisitions was included in the 2025-2026 Florida Forever Work Plan. Depending on lands identified in the biennial Surplus Lands Assessment, operating expenses and contracted services required in assisting with performing due diligence associated with the disposition of surplus lands can also vary from year to year.

IV. Program Allocations

Budget Variances

The 95.9 percent decrease is primarily due to reductions in:

- Contracted services for the Surplus Lands Assessment Program (\$60,000).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$16,700,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources (\$13,455), self-funded medical insurance (\$4,750), adjustments in compensation (\$3,600) and retirement (\$3,393).
- Contracted services for real estate services support (\$150,000).

Major Budget Items

- Salaries and Benefits (\$460,513)
- Contracted Services
 - Real Estate Services Support (\$156,000)
 - Surplus Lands Assessment Program (\$80,000)
- Operating Expenses
 - Training (\$8,700)
 - Advertising and Public Notices (\$2,000)
 - Telecommunications (\$1,920)
 - Miscellaneous Permits and Fees (\$500)

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

This activity includes an array of projects designed to enhance water supply options. Examples include minimum flows and minimum water levels (MFLs) recovery, aquifer storage and recovery, research to support water supply and resource development and agricultural Best Management Practices as part of the Facilitating Agricultural Resource Management Systems (FARMS) program. These projects are developed collaboratively with local governments, private businesses and industry groups, and interested citizens; and monitored through the District's Five-Year Water Resource Development Work Program.

Water Supply Development Assistance represents District financial aid for regional or local water supply development projects. These include projects undertaken in cooperation with regional water supply authorities, local governments and others for reuse, conservation and other options that serve as alternatives to stressed groundwater supply sources.

To complement the efforts in this activity, the Quality of Water Improvement Program (QWIP) is a cost-share reimbursement program available to landowners identifying the location of all known abandoned artesian wells within the District and ensures corrective action is taken to properly abandon the wells.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted – Preliminary)
Salaries and Benefits	\$3,036,755	\$2,809,221	\$2,622,787	\$3,139,181	\$3,166,455	\$27,274	0.9%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	551,170	464,262	724,561	558,500	87,500	(471,000)	-84.3%
Operating Expenses	161,500	222,055	394,715	209,015	395,101	186,086	89.0%
Operating Capital Outlay	0	7,650	120,127	23,000	60,000	37,000	160.9%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	16,227,204	47,556,029	83,884,493	108,360,121	82,615,437	(25,744,684)	-23.8%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$19,976,629	\$51,059,217	\$87,746,683	\$112,289,817	\$86,324,493	(\$25,965,324)	-23.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$30,561,136	\$43,763,357	\$0	\$0	\$12,000,000	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$3,166,455	\$0	\$3,166,455
Other Personal Services		0	0	0
Contracted Services		0	87,500	87,500
Operating Expenses		395,101	0	395,101
Operating Capital Outlay		60,000	0	60,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	82,615,437	82,615,437
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$3,621,556	\$82,702,937	\$86,324,493

Changes and Trends

Funding within this activity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program, as well as state appropriations for alternative water supply development. Beginning in FY2023-24 and continuing for the next several years, the focus will be on the development of alternative water supply projects with the District's regional water supply authorities, which is reflected within interagency expenditures. Also, fluctuations in contracted services are typically due to timing of ongoing District-initiated projects primarily for MFL recovery and aquifer storage and

IV. Program Allocations

recovery feasibility and pilot testing. Specific priorities that have driven these fluctuations are further discussed in the subactivities below.

Budget Variances

The 23.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$20,745) and employer paid FICA taxes (\$1,596).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$451,000) and MFLs Recovery (\$20,000).
- Operating expenses for utilities (\$21,000), parts and supplies (\$10,100) and training (\$1,960).
- Operating capital outlay for field equipment (\$23,000).
- Interagency expenditures for Regional Potable Water Interconnect (\$27,216,684) and Conservation Rebate and Retrofit (\$528,000) cooperative funding projects.

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$31,423) and retirement (\$17,273).
- Operating expenses for maintenance and repair of buildings and structures (\$220,000).
- Operating capital outlay for vehicles (\$60,000).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$2,000,000).

Major Budget Items

- Salaries and Benefits (\$3,166,455)
- Contracted Services
 - MFLs Recovery (\$50,000)
 - QWIP Support (\$25,000)
 - FARMS Program Support (\$12,500)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$220,000)
 - Utilities (\$113,000)
 - Training (\$19,538)
 - Travel for Staff Duties (\$9,584)
 - Parts and Supplies (\$6,100)
 - Maintenance and Repair of Equipment (\$6,000)
 - Memberships and Dues (\$5,784)
 - Tuition Reimbursement (\$5,370)
 - Education Support (\$3,100)
 - Office Supplies (\$2,000)
- Operating Capital Outlay
 - Vehicles (\$60,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$26,770,437)
 - Brackish Groundwater Development (\$24,500,000)
 - Surface Water Reservoirs and Treatment Plants (\$14,000,000)
 - Water Supply and Water Resource Development Grant Program (\$12,000,000)
 - FARMS Program (\$4,520,000)
 - Abandoned Well Plugging Reimbursement Program (\$600,000)
 - Conservation Rebates and Retrofits (\$225,000)

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

This subactivity includes an array of projects designed to enhance water supply options. Examples include minimum flows and minimum water levels (MFLs) recovery, aquifer storage and recovery, research to support water supply and resource development and agricultural Best Management Practices (BMPs) as part of the District's Facilitating Agricultural Resource Management Systems (FARMS) program. These projects are developed collaboratively with local governments, private businesses and industry groups, and interested citizens; and monitored through the District's Five-Year Water Resource Development Work Program.

Several priorities and objectives that support this subactivity within the Strategic Plan include:

1) implement Tampa Bay region MFLs recovery strategies, 2) recover minimum flows for Tampa Bay's rivers, lakes, wetlands and other water bodies, 3) recover minimum levels at seven Polk County lakes and nine Highland County lakes by 2025, 4) increase use of reuse for recharge and MFLs compliance, and 5) achieve 40 million gallons per day (mgd) offsets in the Southern Water Use Caution Area (SWUCA) through agricultural reductions via the FARMS program.

The FARMS program is an agricultural BMPs cost-share reimbursement program that provides an incentive to the agricultural community to implement agricultural BMPs that provide resource benefits, including water quality improvement, reduced Upper Floridan aquifer withdrawals and/or conservation, restoration, or augmentation of the area's water resources and ecology. This program is an important component of the SWUCA and Dover/Plant City Water Use Caution Area recovery strategies and is intended to assist in the implementation of the District's Regional Water Supply Plan.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$1,046,615	\$1,078,820	\$1,088,807	\$1,218,242	\$1,236,386	\$18,144	1.5%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	529,770	431,962	706,961	533,500	62,500	(471,000)	-88.3%
Operating Expenses	134,148	191,047	359,051	159,657	346,771	187,114	117.2%
Operating Capital Outlay	0	7,650	57,408	0	60,000	60,000	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	3,632,018	3,807,930	2,504,006	4,520,000	4,520,000	0	0.0%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$5,342,551	\$5,517,409	\$4,716,233	\$6,431,399	\$6,225,657	(\$205,742)	-3.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$6,225,657	\$0	\$0	\$0	\$0	\$0	\$6,225,657

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,236,386	\$0	\$1,236,386
Other Personal Services	0	0	0
Contracted Services	0	62,500	62,500
Operating Expenses	346,771	0	346,771
Operating Capital Outlay	60,000	0	60,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	4,520,000	4,520,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,643,157	\$4,582,500	\$6,225,657

IV. Program Allocations

Changes and Trends

Funding for interagency expenditures within this subactivity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program and is the primary reason for fluctuations in interagency expenditures from year to year. Fluctuations in contracted services are typically due to timing of ongoing District-initiated projects primarily for MFLs recovery and aquifer storage and recovery feasibility and pilot testing as shown by the significant decrease of funding in FY2026-27 primarily related to the completion of the Aquifer Recharge Testing project at Flatford Swamp. The goal of the project was to determine if the water at this test well met primary drinking water standards and to confirm that arsenic mobilization was minimized. The significant increase in operating expenses for FY2024-25 and FY2026-27 is related to the management and maintenance of the pump station at Lake Hancock. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support water resource development initiatives.

Budget Variances

The 3.2 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$6,203).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$451,000) and MFLs Recovery (\$20,000).
- Operating expenses for utilities (\$21,000), parts and supplies (\$10,100), telecommunications (\$1,040) and education support (\$500).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$16,996) and retirement (\$7,242).
- Operating expenses for maintenance and repair of buildings and structures (\$220,000).
- Operating capital outlay for vehicles (\$60,000).

Major Budget Items

- Salaries and Benefits (\$1,236,386)
- Contracted Services
 - MFLs Recovery (\$50,000)
 - FARMS Program Support (\$12,500)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$220,000)
 - Utilities (\$113,000)
 - Travel for Staff Duties (\$3,902)
 - Training (\$3,740)
- Operating Capital Outlay
 - Vehicles (\$60,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - FARMS Program (\$4,520,000)

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

This subactivity primarily represents District financial aid for regional or local water supply development projects. These include projects undertaken in cooperation with regional water supply authorities, local governments and others for reuse, conservation and other options that serve as alternatives to stressed groundwater supply sources. As it became apparent that historic groundwater withdrawals in the Northern Tampa Bay and the Southern water use caution areas had caused negative impacts to wetlands, lakes, streams and aquifers, the District recognized the need to develop alternative water sources to ensure recovery of these resources and to meet growing demands for water supply. Funding assistance programs were developed to reduce competition for limited groundwater supplies, and provide an incentive for water conservation, use of reclaimed water and the development of costly alternative water sources such as surface water and desalination of seawater. These programs continue to be a critical part of the District's Long-Term Funding Plan, which is designed to ensure the District can meet demands in the 20-year planning horizon of the 2020 Regional Water Supply Plan.

An emphasis has been placed on expanding the use of reclaimed water in northern and inland counties where per capita water use rates are higher and demand reduction is needed. In more populous counties with established reclaimed water systems, a major focus is on building storage and interconnects to increase utilization and efficiency. Investments in reclaimed water projects throughout the District, which range from feasibility studies to reclaimed water main extensions, will advance the Governing Board's priority for the District to achieve its goal of 75 percent reuse of available wastewater by 2040.

Consistent with state policy, funding preference for alternative water projects is given to those involving the development of multi-jurisdictional water supply systems; offering economies of scale, opportunities for conjunctive use of multiple water sources and enhanced system reliability and sustainability. This approach has resulted in most of the funding for potable water supply being allocated to projects developed by regional water supply authorities and funding for them will be critical in the coming years.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$1,925,981	\$1,663,071	\$1,471,535	\$1,787,424	\$1,802,031	\$14,607	0.8%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	10,000	15,500	0	0	0	0	0
Operating Expenses	18,897	18,569	27,508	38,358	37,330	(1,028)	-2.7%
Operating Capital Outlay	0	0	0	11,000	0	(11,000)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	12,171,576	43,266,291	80,944,757	103,240,121	77,495,437	(25,744,684)	-24.9%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$14,126,454	\$44,963,431	\$82,443,800	\$105,076,903	\$79,334,798	(\$25,742,105)	-24.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$23,571,441	\$43,763,357	\$0	\$0	\$12,000,000	\$0	\$79,334,798

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,802,031	\$0	\$1,802,031
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	37,330	0	37,330
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	77,495,437	77,495,437
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,839,361	\$77,495,437	\$79,334,798

IV. Program Allocations

Changes and Trends

Funding for interagency expenditures within this subactivity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative (CFI) program, as well as state appropriations for alternative water supply development. Beginning in FY2023-24 and continuing for the next several years, the focus will be on the development of alternative water supply projects with the District's regional water supply authorities, which is reflected within interagency expenditures. For FY2022-23 and FY2023-24, funding was provided for outsourced project management training within contracted services. Operating capital outlay expenditures fluctuate based upon the need for field equipment to support the initiatives of this subactivity.

Budget Variances

The 24.5 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$6,325).
- Operating expenses for training (\$2,100) and education support (\$500).
- Operating capital outlay for field equipment (\$11,000).
- Interagency expenditures for Regional Potable Water Interconnect (\$27,216,684) and Conservation Rebate and Retrofit (\$528,000) cooperative funding projects.

The reductions are primarily offset by increases in:

- Salaries and benefits for retirement (\$10,939) and self-funded medical insurance (\$10,136).
- Operating expenses for travel for staff duties (\$1,572).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$2,000,000).

Major Budget Items

- Salaries and Benefits (\$1,802,031)
- Operating Expenses
 - Training (\$15,798)
 - Travel for Staff Duties (\$5,682)
 - Memberships and Dues (\$5,184)
 - Tuition Reimbursement (\$3,951)
 - Professional Licenses (\$1,595)
 - Office Supplies (\$1,340)
 - Parts and Supplies (\$1,100)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$26,770,437)
 - Brackish Groundwater Development (\$24,500,000)
 - Surface Water Reservoirs and Treatment Plants (\$14,000,000)
 - Water Supply and Water Resource Development Grant Program (\$12,000,000)
 - Conservation Rebates and Retrofits (\$225,000)

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

This subactivity represents the Quality of Water Improvement Program (QWIP) which identifies the location of all known abandoned artesian wells within the District and ensures corrective action is taken to properly abandon the wells. Historically, the QWIP has proven to be a cost-effective method to prevent waste and contamination of the District's potable water resources, both ground and surface waters, through the plugging of free-flowing, abandoned and/or deteriorated artesian wells. The program provides funding to landowners to properly plug abandoned or unused wells on their property. Landowners are reimbursed for the cost to plug wells up to a maximum of \$6,000 per well, not to exceed \$18,000 per year.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$64,159	\$67,330	\$62,445	\$133,515	\$128,038	(\$5,477)	-4.1%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	11,400	16,800	17,600	25,000	25,000	0	0.0%
Operating Expenses	8,455	12,439	8,156	11,000	11,000	0	0.0%
Operating Capital Outlay	0	0	62,719	12,000	0	(12,000)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	423,610	481,808	435,730	600,000	600,000	0	0.0%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$507,624	\$578,377	\$586,650	\$781,515	\$764,038	(\$17,477)	-2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$764,038	\$0	\$0	\$0	\$0	

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$128,038	\$0	\$128,038
Other Personal Services	0	0	0
Contracted Services	0	25,000	25,000
Operating Expenses	11,000	0	11,000
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	600,000	600,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$139,038	\$625,000	\$764,038

Changes and Trends

Although the District's strategic focus for this subactivity has not changed, salaries and benefits have fluctuated over the past several years within this subactivity. There are multiple factors that contribute to budget estimates, as well as actual expenditures, such as position vacancies, benefit election changes and adjustments in compensation for both current staff and new hires. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support QWIP.

Since inception in 1974, the QWIP has ensured the plugging of more than 7,800 wells, and its continued success is proven with the steady amount of interagency expenditures over the years.

Budget Variances

The 2.2 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$8,217), retirement (\$908) and employer paid FICA taxes (\$629).
- Operating capital outlay for field equipment (\$12,000).

IV. Program Allocations

The reductions are primarily offset by an increase in:

- Salaries and benefits for self-funded medical insurance (\$4,291).

Major Budget Items

- Salaries and Benefits (\$128,038)
- Contracted Services
 - QWIP Support (\$25,000)
- Operating Expenses
 - Maintenance and Repair of Equipment (\$6,000)
 - Parts and Supplies (\$5,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Abandoned Well Plugging Reimbursement Program (\$600,000)

IV. Program Allocations

2.3 Surface Water Projects – Those 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

Surface water management includes the design and implementation of physical improvements to correct flood problems and degraded surface waters of regional and statewide significance (lakes, rivers, bays and estuaries), typically in conjunction with local governments and others. This is accomplished through implementation of Best Management Practices (BMPs) as part of the District's Watershed Management Program or through the District's Surface Water Improvement and Management (SWIM) program.

While the District prefers to focus its flood protection efforts on prevention (see activity *1.1.3 Other Water Resources Planning*), flooding problems do arise in areas developed prior to implementation of the District's surface water regulations. Implementation of BMPs involves the construction of improvements that are identified and prioritized in the development of watershed plans. These projects primarily focus on remediating flood problems and mitigating future damage; however, they often include enhancements to water quality and natural systems as well.

The SWIM program has been highly effective in completing restoration projects to protect, enhance and restore SWIM priority water bodies. These projects include stormwater improvement for water quality and hydrologic and habitat restoration projects for natural systems, although some projects provide both benefits. In addition, the District implements projects to conserve and restore the ecological balance of its five first-magnitude spring groups. Examples of these projects include bank stabilization, wetland treatment, shoreline restoration, increasing water reuse and septic to sewer conversions. SWIM began as a state program, and state funding amounts and sources have varied through the years with more recent focus of funding appropriated for Springs Initiatives through the Department of Environmental Protection (DEP).

Also included in this activity is the Florida Department of Transportation (FDOT) Mitigation program. In accordance with Section 373.4137, Florida Statutes, the FDOT provides an annual Districtwide inventory of proposed road construction projects and their anticipated wetland impacts. Mitigation to offset the adverse wetland impacts of transportation projects is carried out by the water management districts and the DEP, in consultation with other federal, state and local agencies to comply with regulatory requirements. The District receives funding from FDOT for these mitigation projects which include habitat enhancement, restoration, acquisition of public lands and purchase of credits from private mitigation banks.

IV. Program Allocations

SOUTHWEST 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-Uaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted – Preliminary)
Salaries and Benefits	\$1,982,928	\$1,935,521	\$2,030,796	\$2,252,647	\$2,168,343	(\$84,304)	-3.7%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	2,572,324	2,445,900	2,207,967	9,515,560	10,063,000	547,440	5.8%
Operating Expenses	32,983	35,206	27,063	57,960	58,762	802	1.4%
Operating Capital Outlay	0	48,819	0	0	0	0	0
Fixed Capital Outlay	0	32,999	11,000	0	0	0	0
Interagency Expenditures (Cooperative Funding)	20,374,921	17,370,153	11,455,676	1,944,867	350,000	(1,594,867)	-82.0%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$24,963,156	\$21,868,598	\$15,732,502	\$13,771,034	\$12,640,105	(\$1,130,929)	-8.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27						
	\$11,310,404	\$227,224	\$0	\$0	\$1,102,477	\$0	\$12,640,105

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,168,343	\$0	\$2,168,343
Other Personal Services	0	0	0
Contracted Services	0	10,063,000	10,063,000
Operating Expenses	58,762	0	58,762
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	350,000	350,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,227,105	\$10,413,000	\$12,640,105

Changes and Trends

Funding for interagency expenditures within this activity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program, as well as state appropriations for the protection and restoration of springs. With the focus on the development of alternative water supply projects within activity 2.2 *Water Source Development*, there is a substantial decrease starting in FY2024-25 within interagency expenditures for stormwater improvement and surface water restoration projects and continues through FY2026-27.

Fluctuations in contracted services are typically due to timing of ongoing surface water restoration projects and the level of maintenance required for completed FDOT mitigation construction projects. For FY2025-26, the major increase was attributed to a project involving upland enhancement and wetland creation on 1,424 acres of District-owned property along the Little Manatee River. In FY2026-27, the increased level of funding is driven by the continuation of upland enhancement and wetland creation along the Little Manatee River, as well as an ecosystem restoration project at Redfish Hole in Citrus County.

Also, funding provided within fixed capital outlay in FY2023-24 and FY2024-25 was for remote operation of the structures at the Lake Hancock Wetland Treatment System. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support surface water initiatives.

Budget Variances

The 8.2 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$127,593) and self-funded medical insurance (\$8,893).
- Interagency expenditures for Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$1,519,867) and Springs – Water Quality (\$75,000) cooperative funding projects.

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$30,188), retirement (\$19,358) and employer paid FICA taxes (\$2,304).
- Contracted services for Restoration Initiatives (\$547,440).
- Operating expenses for professional licenses (\$500) and travel for staff duties (\$286).

Major Budget Items

- Salaries and Benefits (\$2,168,343)
- Contracted Services
 - Restoration Initiatives (\$9,050,000)
 - FDOT Mitigation (\$1,000,000)
 - Stormwater Improvements – Water Quality (\$13,000)
- Operating Expenses
 - Central Garage Charges for Reimbursable Programs (\$10,000)
 - Tuition Reimbursement (\$9,586)
 - Advertising and Public Notices (\$7,000)
 - Training (\$7,000)
 - Travel for Staff Duties (\$5,628)
 - Chemical Supplies (\$5,000)
 - Telecommunications (\$3,480)
 - Parts and Supplies (\$3,400)
 - Memberships and Dues (\$2,998)
 - Office Supplies (\$2,110)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Restoration Initiatives (\$350,000)

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.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

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 specifications for the construction of planned replacement, improvement or repair to the district's administrative and field station facilities.

District Description

This activity primarily includes capital improvement projects which involve design, construction, modification and renovation of all District support facilities. These projects focus on renovations or modifications required to maintain or enhance the functionality, efficiency and energy conservation characteristics of existing facilities at all District locations.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	1,302	0	0	4,000	4,000	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	292,718	530,852	1,694,271	975,000	1,680,000	705,000	72.3%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$294,020	\$530,852	\$1,694,271	\$979,000	\$1,684,000	\$705,000	72.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$1,184,000	\$500,000	\$0	\$0	\$0	\$0	\$1,684,000

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		4,000	0	4,000
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	1,680,000	1,680,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$4,000	\$1,680,000	\$1,684,000

Changes and Trends

Expenditures within fixed capital outlay can vary from year to year to implement projects identified in the District's Facilities Capital Improvements Plan. In FY2024-25 and FY2025-26, funding was focused on cyclical items such as heating, ventilation and air conditioning (HVAC) replacements, roof replacements, as well as parking lot resurfacing. Funding was also provided for the replacement of the Building 4 elevators at the Brooksville Office, as well as adding building automation and access control systems at the Sarasota and Lake Hancock Field offices to incorporate with the other District offices. In FY2026-27, the majority of funding is for the design of the Brooksville office hardened data center, Districtwide window replacements and the construction of pole barns at two District offices to protect heavy equipment.

Budget Variances

The 72.0 percent increase is due to an increase in:

- Fixed capital outlay for Districtwide window replacements (\$680,000), Brooksville Office hardened data center (\$500,000), construction of pole barns at District facilities (\$150,000) and Districtwide parking lot resurfacing (\$50,000).

IV. Program Allocations

The increase is offset by a reduction in:

- Fixed capital outlay for Districtwide roof replacements (\$400,000), Districtwide HVAC replacements (\$200,000) and Districtwide building automation and access control systems (\$75,000).

Major Budget Items

- Operating Expenses
 - Advertising and Public Notices (\$4,000)
- Fixed Capital Outlay
 - Districtwide Window Replacements (\$680,000)
 - Brooksville Office Hardened Data Center (\$500,000)
 - Districtwide Parking Lot Resurfacing (\$350,000)
 - Facility Pole Barns (\$150,000)

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.

SOUTHWEST 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 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *2.0 Land Acquisition, Restoration and Public Works* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network and desktop computing equipment; upgrades to operating, database and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST 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 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$572,292	\$604,810	\$605,378	\$548,922	\$553,518	\$4,596	0.8%
Other Personal Services	0	144	470	0	0	0	0
Contracted Services	60,100	84,227	103,516	109,066	297,339	188,273	172.6%
Operating Expenses	425,323	445,245	415,473	406,896	569,503	162,607	40.0%
Operating Capital Outlay	29,762	75,982	33,395	12,585	63,036	50,451	400.9%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$1,087,477	\$1,210,408	\$1,158,232	\$1,077,469	\$1,483,396	\$405,927	37.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$1,483,396	\$0	\$0	\$0	\$0	\$1,483,396

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$553,518	\$0	\$553,518
Other Personal Services		0	0	0
Contracted Services		297,339	0	297,339
Operating Expenses		569,503	0	569,503
Operating Capital Outlay		63,036	0	63,036
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,483,396	\$0	\$1,483,396

Changes and Trends

A third-party review of the District's IT security processes and threat prevention strategies performed in FY2022-23 identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs was still necessary. These two additional FTEs were allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26. However, there was a reduction for the fiscal year due to staff resources being reallocated to support the other programs and will continue for FY2026-27.

The level of funding for software and cloud services supporting this program has increased for FY2026-27 within operating expenses as more processes have become automated and District systems will shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements.

IV. Program Allocations

This is apparent by an increase in funding from FY2023-24 through FY2024-25 primarily due to the implementation of a major upgrade to the District's financial systems. This is again evident for FY2026-27 as the increase is for the creation of the new water supply projects dashboard, as well as the replacement of a project management system.

Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). In FY2026-27, the notable increase is a result of the replacement of unstructured data storage, expansion of Districtwide IT storage, upgrades to the enterprise security system and replacement of an edge firewall.

Budget Variances

The 37.7 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$8,171), self-funded medical insurance (\$7,947), retirement (\$4,443) and overtime (\$824).
- Contracted services for a water supply projects dashboard (\$100,000), replacement of a project management system (\$100,000), technology support services (\$8,548), enterprise security system upgrades (\$2,472) and the replacement of unstructured data storage (\$2,060).
- Operating expenses for software licensing and maintenance (\$121,100), non-capital equipment (\$25,722) and maintenance and repair of equipment (\$18,768).
- Operating capital outlay for the replacement of unstructured data storage (\$32,960), expansion of structured data storage (\$16,480), enterprise security system upgrades (\$5,768) and an edge firewall replacement (\$3,708).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$17,712).
- Contracted services for financial systems upgrades (\$24,807).
- Operating expenses for printing and reproduction (\$1,591) and telecommunications (\$1,175).
- Operating capital outlay for a VDI expansion (\$8,390).

Major Budget Items

- Salaries and Benefits (\$553,518)
- Contracted Services
 - Water Supply Projects Dashboard (\$150,000)
 - Project Management System Replacement (\$100,000)
 - Technology Support Services (\$37,410)
 - Financial Systems Upgrades (\$5,397)
 - Enterprise Security System Upgrades (\$2,472)
 - Unstructured Data Storage Replacement (\$2,060)
- Operating Expenses
 - Software Licensing and Maintenance (\$432,343)
 - Maintenance and Repair of Equipment (\$55,508)
 - Non-Capital Equipment (\$49,930)
 - Telecommunications (\$18,001)
 - Printing and Reproduction (\$5,768)
 - Training (\$3,650)
 - Parts and Supplies (\$2,142)

IV. Program Allocations

- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$32,960)
 - Structured Data Storage Expansion (\$16,480)
 - Enterprise Security System Upgrades (\$5,768)
 - Enterprise Server Replacements (\$4,120)
 - Edge Firewall Replacement (\$3,708)

IV. Program Allocations

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, Florida Statutes.

District Description

This program includes the protection and management of approximately 461,000 acres of District lands; operation and maintenance of 84 water control and conservation structures and related facilities; maintenance of over 63 miles of canals, eight miles of dam embankments, two reservoirs and 171 secondary drainage culverts; maintenance of District buildings, vehicles and field equipment; aquatic plant control; and emergency operations.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$9,559,413	\$10,666,626	\$11,369,080	\$12,018,062	\$12,573,728	\$555,666	4.6%
Other Personal Services	0	279	913	0	0	0	0
Contracted Services	3,219,639	5,683,286	3,952,167	7,196,163	6,540,348	(655,815)	-9.1%
Operating Expenses	5,528,454	5,951,086	5,938,586	7,102,300	6,745,869	(356,431)	-5.0%
Operating Capital Outlay	859,145	1,701,029	1,600,374	1,817,501	2,018,405	200,904	11.1%
Fixed Capital Outlay	203,427	1,252,304	2,893,219	3,335,000	12,850,000	9,515,000	285.3%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$19,370,078	\$25,254,610	\$25,754,339	\$31,469,026	\$40,728,350	\$9,259,324	29.4%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$10,116,972	\$0	\$0	\$0	\$2,456,756	\$0	\$12,573,728
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	6,467,348	0	0	0	73,000	0	6,540,348
Operating Expenses	6,580,625	0	0	0	165,244	0	6,745,869
Operating Capital Outlay	2,018,405	0	0	0	0	0	2,018,405
Fixed Capital Outlay	3,487,477	6,062,523	0	0	3,300,000	0	12,850,000
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$28,670,827	\$6,062,523	\$0	\$0	\$5,995,000	\$0	\$40,728,350

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	117.99	\$7,881,551	\$12,573,728	\$0	\$12,573,728
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	4,027,348	2,513,000	6,540,348
Operating Expenses			6,745,869	0	6,745,869
Operating Capital Outlay			2,018,405	0	2,018,405
Fixed Capital Outlay			0	12,850,000	12,850,000
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$25,365,350	\$15,363,000	\$40,728,350

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	112.27	110.38	113.71	117.99	117.99	0.00	0.0%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKFORCE	112.27	110.38	113.71	117.99	117.99	0.00	0.0%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

Fiscal Year 2025-26 (Adopted Budget)		117.99	\$31,469,026	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	57,149
1	Reallocation of Staff Resources	57,149	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				1,012,041
2	Other Operation and Maintenance Activities	700,000		
3	Works	105,000		
4	Works	100,000		
5	Technology & Information Services	57,516		
6	Other Operation and Maintenance Activities	49,525		
Operating Expenses				711,403
7	Works	350,000		
8	Facilities	170,000		
9	Technology & Information Services	53,461		
10	Land Management	39,000		
11	Fleet Services	20,000		
12	Other Operation and Maintenance Activities	20,000		
13	Works	10,000		
14	Works	10,000		
15	Fleet Services	5,450		
16	Land Management	5,000		
17	Other Operation and Maintenance Activities	4,625		
18	Works	4,200		
19	Technology & Information Services	3,458		
20	Works	3,000		
21	Land Management	2,348		
22	Fleet Services	2,000		
23	Technology & Information Services	1,973		
24	Fleet Services	1,200		
25	Facilities	1,000		
26	Land Management	1,000		
27	Land Management	1,000		
28	Technology & Information Services	585		
29	Invasive Plant Control	500		
30	Invasive Plant Control	500		
31	Land Management	500		
32	Land Management	300		
33	Works	130		
34	Facilities	125		
35	Technology & Information Services	48		
Operating Capital Outlay				445,736
36	Works	244,560		
37	Facilities	83,520		
38	Fleet Services	66,720		
39	Technology & Information Services	19,530		
40	Other Operation and Maintenance Activities	19,406		
41	Invasive Plant Control	12,000		
Fixed Capital Outlay				2,335,000
42	Works	1,500,000		
43	Works	600,000		
44	Works	200,000		
45	Land Management	35,000		

IV. Program Allocations

Interagency Expenditures (Cooperative Funding)		-	
Debt		-	
Reserves - Emergency Response		-	
TOTAL REDUCTIONS	0.00	\$4,561,329	

New Issues		Issue Amount	Workforce	Category Subtotal	Issue Narrative
Issue	Description				
Salaries and Benefits		0.00		612,815	
1	Adjustments in Compensation	210,424	0.00		
2	Self-Funded Medical Insurance	176,453	0.00		
3	Retirement	105,936	0.00		
4	Overtime	97,953	0.00		
5	Employer Paid FICA Taxes	16,108	0.00		
6	Non-Medical Insurance Premiums	5,941	0.00		
Other Personal Services		0.00		-	
			0.00		
Contracted Services				356,226	
7	Land Management	281,500			Due to an increase in Management and Maintenance of Conservation Lands.
8	Land Management	33,000			Due to an increase in Land Management Projects.
9	Technology & Information Services	21,484			Due to an increase in Technology Support Services.
10	Works	9,500			Due to an increase in Operation and Maintenance of Structures.
11	Technology & Information Services	5,859			Due to an increase in Enterprise Security System Upgrades.
12	Technology & Information Services	4,883			Due to an increase in Unstructured Data Storage Replacement.
Operating Expenses				354,972	
13	Technology & Information Services	77,931			Due to an increase in Software Licensing and Maintenance.
14	Technology & Information Services	44,962			Due to an increase in Maintenance and Repair of Equipment.
15	Facilities	40,000			Due to an increase in Janitorial Services.
16	Works	31,000			Due to an increase in Rental of Equipment.
17	Fleet Services	16,781			Due to an increase in Vehicle Insurance.
18	Land Management	16,750			Due to an increase in Non-Capital Equipment.
19	Facilities	15,000			Due to an increase in Parts and Supplies.
20	Land Management	15,000			Due to an increase in Rental of Equipment.
21	Works	14,500			Due to an increase in Training.
22	Works	11,700			Due to an increase in Non-Capital Equipment.
23	Facilities	10,600			Due to an increase in Utilities.
24	Fleet Services	10,000			Due to an increase in GPS Services.
25	Facilities	7,516			Due to an increase in Property Insurance.
26	Facilities	6,000			Due to an increase in Taxes.
27	Works	5,527			Due to an increase in Travel for Staff Duties.
28	Invasive Plant Control	5,000			Due to an increase in Non-Capital Equipment.
29	Land Management	4,750			Due to an increase in Parts and Supplies.
30	Other Operation and Maintenance Activities	4,500			Due to an increase in Parts and Supplies.
31	Other Operation and Maintenance Activities	3,250			Due to an increase in Training.
32	Fleet Services	3,000			Due to an increase in Safety Supplies.
33	Land Management	2,000			Due to an increase in Safety Supplies.
34	Other Operation and Maintenance Activities	1,551			Due to an increase in Two-way Radio Tower Leases.
35	Other Operation and Maintenance Activities	1,350			Due to an increase in Utilities.
36	Works	1,230			Due to an increase in Memberships and Dues.
37	Fleet Services	1,000			Due to an increase in Non-Capital Equipment.
38	Other Operation and Maintenance Activities	750			Due to an increase in Maintenance and Repair of Equipment.
39	Other Operation and Maintenance Activities	560			Due to an increase in Telecommunications.

IV. Program Allocations

40	Facilities	496			Due to an increase in Memberships and Dues.
41	Facilities	480			Due to an increase in Telecommunications.
42	Invasive Plant Control	400			Due to an increase in Training.
43	Technology & Information Services	312			Due to an increase in Training.
44	Facilities	200			Due to an increase in Travel for Staff Duties.
45	Land Management	200			Due to an increase in Books, Subscriptions and Data.
46	Works	200			Due to an increase in Safety Supplies.
47	Technology & Information Services	156			Due to an increase in Travel for Staff Duties.
48	Fleet Services	120			Due to an increase in Telecommunications.
49	Invasive Plant Control	100			Due to an increase in Professional Licenses.
50	Other Operation and Maintenance Activities	100			Due to an increase in Memberships and Dues.
Operating Capital Outlay				646,640	
51	Land Management	180,000			Due to an increase in Vehicles.
52	Land Management	137,000			Due to an increase in Field Equipment.
53	Invasive Plant Control	90,000			Due to an increase in Vehicles.
54	Technology & Information Services	80,000			Due to an increase in Field Equipment.
55	Technology & Information Services	78,120			Due to an increase in Unstructured Data Storage Replacement.
56	Technology & Information Services	39,060			Due to an increase in Structured Data Storage Expansion.
57	Works	20,000			Due to an increase in Field Equipment.
58	Technology & Information Services	13,671			Due to an increase in Enterprise Security System Upgrades.
59	Technology & Information Services	8,789			Due to an increase in Edge Firewall Replacement.
Fixed Capital Outlay				11,850,000	
60	Works	9,275,000			Due to an increase in Flood Control Structure Gate Replacement and Lift System Conversions.
61	Works	2,275,000			Due to an increase in Banana Lake Water Conservation Structure Replacement.
62	Works	300,000			Due to an increase in Saddleback Water Conservation Structure Refurbishment.
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves - Emergency Response				-	
TOTAL NEW ISSUES			0.00	13,820,653	
3.0 Operation and Maintenance of Works and Lands					
Total Workforce and Preliminary Budget for FY2026-27			117.99	\$40,728,350	

Changes and Trends

Staff resources (salaries and benefits) have increased within land management as major surface water restoration projects on conservation lands have been completed and moved into the management and maintenance phase. Since FY2015-16, the District has received state appropriations from the Land Acquisition Trust Fund for land management activities. This has allowed the District to increase its efforts in areas such as the removal of invasive plant species, road maintenance and the replacement of fencing for the protection and restoration of these conservation lands. The funding for these increased efforts is primarily reflected within operating expenses and contracted services.

The majority of the District's structures were built more than 40 years ago and require increasing maintenance and repairs within contracted services and operating expenses, as well as staff resources (salaries and benefits) to manage major construction projects as a new FTE was included for FY2025-26 to assist in this area. With the District having the responsibility to maintain other infrastructure such as canals, dam embankments and secondary drainage culverts, included for FY2025-26 was a new FTE to primarily perform maintenance activities of the 37-mile Peace Creek Canal in Polk County. Lastly, a portion of a third new FTE has supported the additional workload associated with the Well Repair and Maintenance Program.

With the significant investment required for major structural rehabilitations and capital improvements, increased funding will be realized within fixed capital outlay as the District navigates completing these scheduled projects. In FY2026-27, there is a significant increase in funding directed toward the replacement of flood control structure gates and the conversion of their lift systems. Also, funding is

IV. Program Allocations

included for the replacement of the Banana Lake water control structure, as well as the refurbishment of the Saddleback water control structure.

Budget Variances

Overall, the program increased by 29.4 percent or \$9,259,324.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$210,424), self-funded medical insurance (\$176,453), retirement (\$105,936), overtime (\$97,953), employer paid FICA taxes (\$16,108) and non-medical insurance premiums (\$5,941).
- Contracted services for management and maintenance of conservation lands (\$281,500), land management projects on conservation lands (\$33,000), technology support services (\$21,484), operation and maintenance of structures (\$9,500), enterprise security system upgrades (\$5,859) and the replacement of unstructured data storage (\$4,883).
- Operating expenses for software licensing and maintenance (\$67,931), rental of equipment (\$46,000), maintenance and repair of equipment (\$44,712), janitorial services (\$40,000), property and vehicle insurance (\$21,949), parts and supplies (\$20,665), utilities (\$11,950) and training (\$11,512).
- Operating capital outlay for field equipment (\$205,594), the replacement of unstructured data storage (\$78,120), expansion of structured data storage (\$39,060), enterprise security system upgrades (\$13,671) and an edge firewall replacement (\$8,789).
- Fixed capital outlay for flood control structure gate replacements and lift system conversions (\$9,275,000), replacement of the Banana Lake water conservation structure (\$2,275,000) and refurbishment of the Saddleback water conservation structure (\$300,000).

The increases are primarily offset by reductions in:

- Salaries and Benefits for the reallocation of staff resources (\$57,149).
- Contracted services for S-159U wingwall repairs (\$700,000), management and maintenance of canals, dam embankments and culverts (\$105,000), structure rehabilitations (\$100,000), financial systems upgrades (\$57,516) and emergency management communications system support (\$49,525).
- Operating expenses for maintenance and repair of buildings and structures (\$389,000), non-capital equipment (\$193,636), fuels and lubricants (\$20,000), land maintenance materials (\$10,000) and micro/digital imaging services (\$10,000).
- Operating capital outlay for vehicles (\$124,800), a VDI expansion (\$19,530) and replacement of emergency management communications system equipment (\$19,406).
- Fixed capital outlay for the replacement of the P-1 and P-3 water conservation structures (\$1,500,000), replacement of the WC-2 flood control structure (\$600,000), refurbishment of the Wysong-Coogler water conservation structure (\$200,000) and Green Swamp East Hampton Tract security site improvements (\$35,000).

Major Budget Items

- Salaries and Benefits (\$12,573,728 – 117.99 FTEs)
 - *3.1 Land Management* (35.85 FTEs)
 - *3.2 Works* (45.33 FTEs)
 - *3.3 Facilities* (13.22 FTEs)
 - *3.4 Invasive Plant Control* (3.71 FTEs)
 - *3.5 Emergency Operations* (0.50 FTEs)
 - *3.6 Fleet Services* (10.00 FTEs)
 - *3.7 Technology and Information Services* (9.38 FTEs)

IV. Program Allocations

- Contracted Services
 - Management and Maintenance of Conservation Lands (\$2,217,172)
 - Structure Rehabilitations (\$1,600,000)
 - Management and Maintenance of Canals, Dam Embankments and Culverts (\$1,321,000)
 - Operation and Maintenance of Structures (\$1,062,000)
 - Land Management Projects on Conservation Lands (\$153,000)
 - Technology Support Services (\$88,667)
 - Vegetation Management Support (\$25,000)
 - Emergency Management Communications System Support (\$24,975)
 - Architectural and Engineering Support (\$20,000)
- Operating Expenses
 - Property and Vehicle Insurance (\$916,220)
 - Software Licensing and Maintenance (\$885,284)
 - Maintenance and Repair of Buildings and Structures (\$885,000)
 - Parts and Supplies (\$743,078)
 - Fuels and Lubricants (\$700,000)
 - Utilities (\$606,500)
 - Janitorial Services (\$300,000)
 - Maintenance and Repair of Vehicles and Equipment (\$268,384)
 - Non-Capital Equipment (\$254,058)
 - Rental of Equipment (\$186,500)
 - Land Maintenance Materials (\$165,000)
 - Telecommunications (\$124,490)
 - Training (\$123,741)
 - Chemical Supplies (\$115,050)
 - Tires and Tubes (\$100,000)
 - Payments in Lieu of Taxes (\$80,000)
 - Two-way Radio Tower Leases (\$53,220)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$800,000)
 - Vehicles (\$780,000)
 - Field Equipment (\$289,000)
 - Unstructured Data Storage Replacement (\$78,120)
 - Structured Data Storage Expansion (\$39,060)
 - Enterprise Security System Upgrades (\$13,671)
 - Enterprise Server Replacements (\$9,765)
 - Edge Firewall Replacement (\$8,789)
- Fixed Capital Outlay
 - Flood Control Structure Gate Replacement and Lift System Conversions (\$9,275,000)
 - Banana Lake Water Conservation Structure Replacement (\$2,275,000)
 - Water Control Structures Control System Replacements (\$1,000,000)
 - Saddleback Water Conservation Structure Refurbishment (\$300,000)

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

Activities undertaken must meet the statutory charge to manage lands in such a way as to ensure a balance between public access, general public recreational purposes, restoration and protection of their natural state and condition. Since FY2015-16, the District has received state appropriations from the Land Acquisition Trust Fund for these activities. All other land management activities will be funded from ad valorem revenue and other revenue generated from silviculture, cattle grazing leases and other activities on District lands. The District continues to explore increasing its revenue generation through the expansion of existing practices, as well as potentially new or innovative ideas that could help support land management while maintaining the integrity of its public lands.

Management of District lands includes prescribed burning, fencing, exotic plant control, road maintenance, and feral hog control. In addition to these activities, the District conducts restoration projects for lands where natural conditions have been impacted by historic uses. Such restoration projects ensure that the water management benefits for which properties were acquired are fully realized.

The District has an active program to make lands available to the public for recreation and a variety of other compatible uses. Projects include development of recreational trails and facilities, coordination and development of land use management and plans, monitoring of land uses and District land security.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$2,661,923	\$2,619,349	\$2,681,356	\$3,378,756	\$3,559,465	\$180,709	5.3%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,627,073	1,383,839	1,534,660	2,055,672	2,370,172	314,500	15.3%
Operating Expenses	470,949	522,601	456,453	640,688	630,240	(10,448)	-1.6%
Operating Capital Outlay	85,767	277,590	318,146	15,000	332,000	317,000	2113.3%
Fixed Capital Outlay	19,752	32,600	42,900	35,000	0	(35,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$4,865,464	\$4,835,979	\$5,033,515	\$6,125,116	\$6,891,877	\$766,761	12.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$4,641,877	\$0	\$0	\$0	\$2,250,000	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$3,559,465	\$0	\$3,559,465
Salaries and Benefits		0	0	0
Other Personal Services		2,217,172	153,000	2,370,172
Contracted Services		630,240	0	630,240
Operating Expenses		332,000	0	332,000
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$6,738,877	\$153,000	\$6,891,877

Changes and Trends

Starting in FY2025-26, staff resources (salaries and benefits) have increased as major surface water restoration projects on conservation lands have been completed and moved into the management and maintenance phase. Contracted services have increased primarily due to rising labor costs for services supporting the management of District lands such as mowing, vegetation management and mechanical treatment services. Operating capital outlay will fluctuate based on the need for vehicle replacements and equipment to support the management of District lands.

IV. Program Allocations

Periodically, capital improvements are made on District conservation lands. In FY2023-24 and FY2024-25, funding was provided within fixed capital outlay for the construction of pole barns on the Green Swamp East and West properties to protect District heavy equipment from the elements when not in use. While in FY2026-27, funding was included for Hampton Tract security site improvements at Green Swamp East.

Budget Variances

The 12.5 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$77,953), adjustments in compensation (\$52,787), retirement (\$29,249), overtime (\$27,500), employer paid FICA taxes (\$4,032) and non-medical insurance premiums (\$1,960).
- Contracted services for management and maintenance of conservation lands (\$281,500) and land management projects on conservation lands (\$33,000).
- Operating expenses for non-capital equipment (\$16,750), rental of equipment (\$15,000) and parts and supplies (\$4,750).
- Operating capital outlay for vehicles (\$180,000) and field equipment (\$137,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$12,772).
- Operating expenses for maintenance and repair of buildings and structures (\$39,000), printing and reproduction (\$5,000) and property insurance (\$2,348).
- Fixed capital outlay for Green Swamp East Hampton Tract security site improvements (\$35,000).

Major Budget Items

- Salaries and Benefits (\$3,559,465)
- Contracted Services
 - Management and Maintenance of Conservation Lands (\$2,217,172)
 - Land Management Projects on Conservation Lands (\$153,000)
- Operating Expenses
 - Land Maintenance Materials (\$100,000)
 - Rental of Equipment (\$100,000)
 - Parts and Supplies (\$98,500)
 - Payments in Lieu of Taxes (\$80,000)
 - Property Insurance (\$56,995)
 - Non-Capital Equipment (\$36,000)
 - Maintenance and Repair of Buildings and Structures (\$35,000)
 - Chemical Supplies (\$19,000)
 - Training (\$18,350)
 - Travel for Staff Duties (\$17,950)
 - Telecommunications (\$16,995)
 - Safety Supplies (\$12,250)
 - Utilities (\$12,100)
 - Abstracts and Title Fees (\$10,500)
 - Printing and Reproduction (\$6,500)
- Operating Capital Outlay
 - Vehicles (\$180,000)
 - Field Equipment (\$152,000)

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 District currently operates and maintains 84 flood control and water conservation structures. These facilities include nine major flood control structures constructed as components of the U.S. Army Corps of Engineers (USACE) Levee Inspection Rehabilitation program. A comprehensive structural/operational inspection program of water control structures, both above and below water, is required to identify deficiencies related to human safety (both the District's workforce and the public), operational viability and structural integrity. The District also has over 63 miles of canals, eight miles of dam embankments, two reservoirs and 171 secondary drainage culverts for which it is responsible for maintaining. Typical maintenance activities include mowing, fence repair, erosion control and the repair or replacement of deteriorated culverts. District-funded invasive plant control on District canals is conducted to maintain the designed conveyance capacity of these flood control systems as directed by the USACE Operations and Maintenance Manual.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$3,372,722	\$4,258,248	\$4,081,879	\$4,841,344	\$4,994,301	\$152,957	3.2%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,409,080	4,060,485	1,567,698	4,178,500	3,983,000	(195,500)	-4.7%
Operating Expenses	569,731	1,082,913	692,785	1,437,293	1,124,120	(313,173)	-21.8%
Operating Capital Outlay	442,458	766,336	836,076	569,560	345,000	(224,560)	-39.4%
Fixed Capital Outlay	183,675	1,219,704	2,850,319	3,300,000	12,850,000	9,550,000	289.4%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$5,977,666	\$11,387,686	\$10,028,757	\$14,326,697	\$23,296,421	\$8,969,724	62.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$13,763,898	\$6,062,523	\$0	\$0	\$3,470,000	

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$4,994,301	\$0	\$4,994,301
Other Personal Services	0	0	0
Contracted Services	1,623,000	2,360,000	3,983,000
Operating Expenses	1,124,120	0	1,124,120
Operating Capital Outlay	345,000	0	345,000
Fixed Capital Outlay	0	12,850,000	12,850,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$8,086,421	\$15,210,000	\$23,296,421

Changes and Trends

A majority of the District's water control structures are more than 40 years old with many reaching their life expectancy. This has and will continue to require significant investment in major structural rehabilitations and capital improvements. There were 2.65 new FTEs approved for FY2025-26. One FTE is assisting in effectively managing these capital improvement projects for the protection of taxpayers' investment in flood protection. With the District having the responsibility to maintain other infrastructure, such as canals, dam embankments and secondary drainage culverts, a second FTE is overseeing and performing maintenance activities for the 37-mile Peace Creek Canal in Polk County. Lastly, a portion of the third FTE is supporting the additional workload associated with the Well Repair and Maintenance Program.

Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support the management and maintenance of District structures, canals, dam embankments and secondary drainage culverts. The District has also increased its efforts in preventative maintenance activities to reduce the level of remediation in the future. These maintenance

IV. Program Allocations

activities along with major repairs have been the primary contributors to the significant increases in contracted services and operating expenses over the past several years.

Within fixed capital outlay, expenditures have and will continue to fluctuate from year to year as the District navigates completing these scheduled major structural rehabilitation and capital improvement projects. In FY2026-27, there is a significant increase in funding directed toward the replacement of flood control structure gates and the conversion of their lift systems. Also, funding is included for the replacement of the Banana Lake water control structure, as well as the refurbishment of the Saddleback water control structure.

Budget Variances

The 62.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$99,815), overtime (\$68,500), retirement (\$44,854), self-funded medical insurance (\$44,707) and employer paid FICA taxes (\$7,648).
- Contracted services for operation and maintenance of structures (\$9,500).
- Operating expenses for rental of equipment (\$31,000), training (\$14,500) and non-capital equipment (\$11,700).
- Operating capital outlay for field equipment (\$20,000).
- Fixed capital outlay for flood control structure gate replacements and lift system conversions (\$9,275,000), replacement of the Banana Lake water conservation structure (\$2,275,000) and refurbishment of the Saddleback water conservation structure (\$300,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$114,550).
- Contracted services for management and maintenance of canals, dam embankments and culverts (\$105,000) and structure rehabilitations (\$100,000).
- Operating expenses for maintenance and repair of buildings and structures (\$350,000), land maintenance materials (\$10,000) and micro/digital imaging services (\$10,000).
- Operating capital outlay for vehicles (\$244,560).
- Fixed capital outlay for the replacement of the P-1 and P-3 water conservation structures (\$1,500,000), replacement of the WC-2 flood control structure (\$600,000) and refurbishment of the Wysong-Coogler water conservation structure (\$200,000).

Major Budget Items

- Salaries and Benefits (\$4,994,301)
- Contracted Services
 - Structure Rehabilitations (\$1,600,000)
 - Management and Maintenance of Canals, Dam Embankments and Culverts (\$1,321,000)
 - Operation and Maintenance of Structures (\$1,062,000)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$495,000)
 - Parts and Supplies (\$172,000)
 - Non-Capital Equipment (\$87,250)
 - Rental of Equipment (\$81,000)
 - Land Maintenance Materials (\$65,000)
 - Training (\$53,350)
 - Telecommunications (\$47,790)
 - Chemical Supplies (\$41,050)
 - Utilities (\$22,200)
 - Travel for Staff Duties (\$19,404)
 - Micro/Digital Imaging Services (\$10,000)

IV. Program Allocations

- Advertising and Public Notices (\$8,500)
- Safety Supplies (\$6,700)
- Memberships and Dues (\$5,071)
- Office Supplies (\$4,400)
- Operating Capital Outlay
 - Vehicles (\$325,000)
 - Field Equipment (\$20,000)
- Fixed Capital Outlay
 - Flood Control Structure Gate Replacement and Lift System Conversions (\$9,275,000)
 - Banana Lake Water Conservation Structure Replacement (\$2,275,000)
 - Water Control Structures Control System Replacements (\$1,000,000)
 - Saddleback Water Conservation Structure Refurbishment (\$300,000)

IV. Program Allocations

3.3 Facilities – The operation and maintenance of district support and administrative facilities.

District Description

This activity includes maintenance and operation of all District support facilities, including preventive and corrective maintenance of buildings, grounds, equipment and utilities. Preventive maintenance and planned replacement of key facilities components is helping the District to counter the impact of aging facilities and equipment. Standardization of maintenance procedures, equipment and supplies, combined with identifying outsourcing opportunities where cost-effective, are being applied wherever possible to efficiently assign staff. In addition, facilities condition assessments are utilized annually to further target resource allocation requirements to better maintain the District's infrastructure.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$1,088,029	\$1,141,985	\$1,242,325	\$1,226,789	\$1,356,074	\$129,285	10.5%
Other Personal Services	0	0	0	0	0	0	0.0%
Contracted Services	3,801	1,876	244,529	20,000	20,000	0	0.0%
Operating Expenses	1,844,434	1,806,874	1,879,323	2,133,444	2,042,611	(90,833)	-4.3%
Operating Capital Outlay	14,298	43,603	26,712	83,520	0	(83,520)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	0.0%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0.0%
Debt	0	0	0	0	0	0	0.0%
Reserves - Emergency Response	0	0	0	0	0	0	0.0%
TOTAL	\$2,950,562	\$2,994,338	\$3,392,889	\$3,463,753	\$3,418,685	(\$45,068)	-1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$3,418,685	\$0	\$0	\$0	\$0	\$0	\$3,418,685

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$1,356,074	\$0	\$1,356,074
Other Personal Services		0	0	0
Contracted Services		20,000	0	20,000
Operating Expenses		2,042,611	0	2,042,611
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$3,418,685	\$0	\$3,418,685

Changes and Trends

In FY2026-27, the level of funding for salaries and benefits within this activity saw a significant increase due to the reallocation of resources to support the maintenance and operation of all District facilities. While utility, property insurance, janitorial services, and maintenance and repair costs continued to rise, the significant increase within operating expenses for FY2025-26 was due to planned replacement of wall partitions and office/storage furniture. Operating capital outlay expenditures can fluctuate based upon the need for vehicle replacements and equipment to support facilities maintenance activities.

Budget Variances

The 1.3 percent decrease is primarily due to reductions in:

- Operating expenses for non-capital equipment (\$170,000).
- Operating capital outlay for vehicles (\$83,520).

The reductions are primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources (\$81,000), self-funded medical insurance (\$21,220), adjustments in compensation (\$15,258), retirement (\$9,798) and employer paid FICA taxes (\$1,169).
- Operating expenses for janitorial services (\$40,000), parts and supplies (\$15,000), utilities (\$10,600), property insurance (\$7,516) and taxes (\$6,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,356,074)
- Contracted Services
 - Architectural and Engineering Support (\$20,000)
- Operating Expenses
 - Utilities (\$570,000)
 - Property Insurance (\$536,636)
 - Maintenance and Repair of Buildings and Structures (\$355,000)
 - Janitorial Services (\$300,000)
 - Parts and Supplies (\$150,000)
 - Non-Capital Equipment (\$40,000)
 - Taxes (\$35,000)
 - Lease of Buildings (\$32,574)
 - Training (\$6,650)
 - Office Supplies (\$6,000)

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

This activity includes management of invasive, exotic plant species on lakes and rivers. Most of this work is accomplished with funding from the Florida Fish & Wildlife Conservation Commission (FWC). Each year, the District develops a work plan/budget that anticipates aquatic plant control needs for the next fiscal year. The FWC reviews the plan and allocates appropriate funding to the District to complete the work, subject to availability of funds in the state budget. Some counties also work with the District to address supplemental aquatic plant control needs. The District performs the control work and is typically reimbursed by the counties for costs not covered by the state. Aquatic plant control on District-owned flood control projects is not included here, as it is reflected in 3.2 Works. Terrestrial invasive plant control on District-owned lands is also not included here but is reflected in 3.1 Land Management.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$437,496	\$491,360	\$553,845	\$329,742	\$334,993	\$5,251	1.6%
Other Personal Services	0	0	0	0	0	0	0.0%
Contracted Services	0	15,200	55,900	30,000	30,000	0	0.0%
Operating Expenses	61,031	55,740	41,531	75,060	79,560	4,500	6.0%
Operating Capital Outlay	39,463	213,867	289,744	12,000	90,000	78,000	650.0%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$537,990	\$776,167	\$941,020	\$446,802	\$534,553	\$87,751	19.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$259,553	\$0	\$0	\$0	\$275,000	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$334,993	\$0	\$334,993
Other Personal Services	0	0	0
Contracted Services	30,000	0	30,000
Operating Expenses	79,560	0	79,560
Operating Capital Outlay	90,000	0	90,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$534,553	\$0	\$534,553

Changes and Trends

Actual costs for this activity may vary from year to year depending on climatic and hydrologic conditions and other environmental factors. In addition, costs can be affected by the planned level of service requested by the FWC for the District to manage waterbodies on their behalf. Starting in FY2025-26, staff resources (salaries and benefits) have shifted to manage invasives on District conservation lands while operating expenses have increased as a result of rising costs for chemical supplies. Operating capital outlay expenditures can fluctuate based upon the need for vehicle replacements and equipment to support invasive plant control activities.

IV. Program Allocations

Budget Variances

The 19.6 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$6,684), adjustments in compensation (\$5,622) and retirement (\$2,873).
- Operating expenses for non-capital equipment (\$5,000).
- Operating capital outlay for vehicles (\$90,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$10,517).
- Operating expenses for safety supplies (\$500).
- Operating capital outlay for field equipment (\$12,000).

Major Budget Items

- Salaries and Benefits (\$334,993)
- Contracted Services
 - Vegetation Management Support (\$25,000)
 - FWC Aquatic Plant Management Program (\$5,000)
- Operating Expenses
 - Chemical Supplies (\$55,000)
 - Training (\$9,500)
 - Non-Capital Equipment (\$6,500)
 - Telecommunications (\$3,460)
 - Parts and Supplies (\$3,000)
 - Travel for Staff Duties (\$1,000)
- Operating Capital Outlay
 - Vehicles (\$90,000)

IV. Program Allocations

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

District Description

This activity includes the District's Emergency Operations Center (EOC) and its Districtwide coordination. The purpose of the EOC is to coordinate emergency activities throughout the District as required in order to prevent or minimize, prepare for, respond to, and recover from emergencies or disasters within the boundaries of the District. The District's Comprehensive Emergency Management Plan (CEMP) provides guidance to staff on procedures, organization and responsibilities of an "all hazards" approach to emergency planning. The CEMP is consistent with the National Incident Management System (NIMS) and Incident Command System (ICS) framework and criteria and applicable Strategic Plan emergency flood response strategies. NIMS/ICS may be used to manage all types of situations at the District that require action planning, information coordination and unified management. In conjunction with the CEMP, the District develops and updates Continuity of Operations Plans (COOP). These plans, should an unforeseen event of any nature occur, will assist the District to relocate offices and re-establish its essential operations to ensure the District can accomplish its mission during adverse conditions. It also conducts an annual emergency exercise prior to the start of hurricane season, typically in conjunction with the state's Division of Emergency Management.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$143,044	\$137,375	\$633,502	\$63,915	\$65,979	\$2,064	3.2%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	68,550	12,862	333,165	774,500	24,975	(749,525)	-96.8%
Operating Expenses	58,742	72,655	451,965	134,749	122,185	(12,564)	-9.3%
Operating Capital Outlay	0	0	0	56,406	37,000	(19,406)	-34.4%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$270,336	\$222,892	\$1,418,632	\$1,029,570	\$250,139	(\$779,431)	-75.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27						
	\$250,139	\$0	\$0	\$0	\$0	\$0	\$250,139

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$65,979	\$0	\$65,979
Other Personal Services		0	0	0
Contracted Services		24,975	0	24,975
Operating Expenses		122,185	0	122,185
Operating Capital Outlay		37,000	0	37,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$250,139	\$0	\$250,139

Changes and Trends

This activity includes recurring items such as updates to the District's COOP and CEMP, as well as conducting annual tabletop exercises for emergency preparedness. Unforeseen circumstances requiring emergency management activities often contribute to fluctuations in expenditures across all categories. The substantial increases in FY2024-25 within contracted services and operating expenses relates to funding provided through a budget amendment for the remediation of District infrastructure as a result of damages from the 2024 hurricane season. Additional funding to address storm damage was provided in FY2025-26 within contracted services for the construction of the recommended repairs for the wingwall that shifted during Hurricane Milton at water control structure S-159U located on the Tampa Bypass Canal in Hillsborough County.

IV. Program Allocations

Significant expenditures within salaries and benefits from FY2022-23 through FY2024-25 were a result of preparation and response to several hurricanes and tropical storms within the region, including Hurricane Milton. Operating capital outlay expenditures fluctuate based upon the need for equipment to support operation and maintenance activities, such as replacement of emergency management communications system equipment in both FY2025-26 and FY2026-27.

Budget Variances

The 75.7 percent decrease is primarily due to reductions in:

- Contracted services for S-159U wingwall repairs (\$700,000) and emergency management communications system support (\$49,525).
- Operating expenses for software licensing and maintenance (\$20,000) and non-capital equipment (\$4,625).
- Operating capital outlay for replacement of emergency management communications system equipment (\$19,406).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$902), retirement (\$571) and self-funded medical insurance (\$505).
- Operating expenses for parts and supplies (\$4,500), training (\$3,250), two-way radio tower leases (\$1,551), utilities (\$1,350) and maintenance and repair of equipment (\$750).

Major Budget Items

- Salaries and Benefits (\$65,979)
- Contracted Services
 - Emergency Management Communications System Support (\$24,975)
- Operating Expenses
 - Two-way Radio Tower Leases (\$53,220)
 - Non-Capital Equipment (\$23,625)
 - Training (\$21,740)
 - Telecommunications (\$9,800)
 - Maintenance and Repair of Equipment (\$6,000)
 - Parts and Supplies (\$4,500)
- Operating Capital Outlay
 - Emergency Management Communications System Equipment (\$37,000)

IV. Program Allocations

3.6 Fleet Services – This activity includes fleet services support to all district programs and projects.

District Description

This activity provides for the acquisition of pool vehicles and management and maintenance of all District-owned automotive vehicles, heavy and light equipment, boats, small engines and related District equipment. This includes all operational costs including vehicle insurance. The District's approach to meeting vehicle/equipment needs includes fitting specific user requirements while using ergonomic principles to enhance efficiency and user accommodations, evaluating resale in terms of timing to maximize value to the District and continuing to review assigned vehicles versus central pool shared-usage vehicle deployment. The replacement of vehicles must meet the minimum criteria approved by the state.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$760,023	\$889,531	\$987,625	\$996,401	\$1,037,073	\$40,672	4.1%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	1,638,301	1,433,019	1,460,724	1,669,864	1,672,115	2,251	0.1%
Operating Capital Outlay	218,545	237,501	58,912	1,051,720	985,000	(66,720)	-6.3%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$2,616,869	\$2,560,051	\$2,507,261	\$3,717,985	\$3,694,188	(\$23,797)	-0.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$3,694,188	\$0	\$0	\$0	\$0	\$0	\$3,694,188

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,037,073	\$0	\$1,037,073
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	1,672,115	0	1,672,115
Operating Capital Outlay	985,000	0	985,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,694,188	\$0	\$3,694,188

Changes and Trends

Expenditures within operating capital outlay can vary from year to year as vehicles and equipment are replaced on an as-needed basis. The District's maintenance practices allow for many vehicles to remain in service longer than their minimum replacement standards which are approved by the state. Efficient use of technology and continuous training of staff has kept operating expenses from increasing substantially over the past several years. However, the increase starting in FY2025-26 within this category is primarily driven by the projected utilization of fuel, as well as increases in rates for vehicle insurance.

Budget Variances

The 0.6 percent decrease is primarily due to reductions in:

- Operating expenses for fuels and lubricants (\$20,000), training (\$5,450) and professional licenses (\$2,000).
- Operating capital outlay for vehicles (\$66,720).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$20,335), self-funded medical insurance (\$9,814), retirement (\$9,394) and employer paid FICA taxes (\$1,554).
- Operating expenses for vehicle insurance (\$16,781), Global Positioning System (GPS) services (\$10,000) and safety supplies (\$3,000).

Major Budget Items

- Salaries and Benefits (\$1,037,073)
- Operating Expenses
 - Fuels and Lubricants (\$700,000)
 - Vehicle Insurance (\$322,589)
 - Parts and Supplies (\$310,000)
 - Maintenance and Repair of Vehicles and Equipment (\$130,000)
 - Tires and Tubes (\$100,000)
 - GPS Services (\$60,000)
 - Non-Capital Equipment (\$17,500)
 - Books, Subscriptions and Data (\$11,000)
 - Training (\$5,500)
 - Rental of Equipment (\$3,000)
 - Vehicle Registrations and Fees (\$3,000)
 - Safety Supplies (\$3,000)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$800,000)
 - Vehicles (\$185,000)

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *3.0 Operation and Maintenance of Works and Lands* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network and desktop computing equipment; upgrades to operating, database and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$1,096,176	\$1,128,778	\$1,188,548	\$1,181,115	\$1,225,843	\$44,728	3.8%
Other Personal Services	0	279	913	0	0	0	0
Contracted Services	111,135	209,024	216,215	137,491	112,201	(25,290)	-18.4%
Operating Expenses	885,266	977,284	955,805	1,011,202	1,075,038	63,836	6.3%
Operating Capital Outlay	58,614	162,132	70,784	29,295	229,405	200,110	683.1%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$2,151,191	\$2,477,497	\$2,432,265	\$2,359,103	\$2,642,487	\$283,384	12.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27						
	\$2,642,487	\$0	\$0	\$0	\$0	\$0	\$2,642,487

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$1,225,843	\$0	\$1,225,843
Other Personal Services		0	0	0
Contracted Services		112,201	0	112,201
Operating Expenses		1,075,038	0	1,075,038
Operating Capital Outlay		229,405	0	229,405
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$2,642,487	\$0	\$2,642,487

Changes and Trends

A third-party review of the District's IT security processes and threat prevention strategies performed in FY2022-23 identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs was still necessary. These two additional FTEs were allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26. However, there was a slight reduction for the fiscal year due to staff resources being reallocated to support the other programs and will continue for FY2026-27.

The level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is

IV. Program Allocations

apparent by an increase in funding from FY2023-24 through FY2024-25 primarily due to the implementation of a major upgrade to the District's financial systems. Also, funding was included for outside assistance to replace the fleet management system in FY2023-24.

Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). In FY2026-27, the notable increase is a result of the replacement of unstructured data storage, expansion of Districtwide IT storage, upgrades to the enterprise security system and replacement of an edge firewall.

Budget Variances

The 12 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$15,704), self-funded medical insurance (\$15,569), retirement (\$9,198), overtime (\$1,953) and employer paid FICA taxes (\$1,206).
- Contracted services for technology support services (\$21,484), enterprise security system upgrades (\$5,859) and the replacement of unstructured data storage (\$4,883).
- Operating expenses for software licensing and maintenance (\$77,931) and maintenance and repair of equipment (\$44,962).
- Operating capital outlay for field equipment (\$80,000), the replacement of unstructured data storage (\$78,120), expansion of structured data storage (\$39,060), enterprise security system upgrades (\$13,671) and an edge firewall replacement (\$8,789).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades (\$57,516),
- Operating expenses for non-capital equipment (\$53,461), printing and reproduction (\$3,458) and telecommunications (\$1,973).
- Operating capital outlay for a VDI expansion (\$19,530).

Major Budget Items

- Salaries and Benefits (\$1,225,843)
- Contracted Services
 - Technology Support Services (\$88,667)
 - Financial Systems Upgrades (\$12,792)
 - Enterprise Security System Upgrades (\$5,859)
 - Unstructured Data Storage Replacement (\$4,883)
- Operating Expenses
 - Software Licensing and Maintenance (\$825,284)
 - Maintenance and Repair of Equipment (\$131,384)
 - Non-Capital Equipment (\$43,183)
 - Telecommunications (\$42,665)
 - Printing and Reproduction (\$13,671)
 - Training (\$8,651)
 - Parts and Supplies (\$5,078)
- Operating Capital Outlay
 - Field Equipment (\$80,000)
 - Unstructured Data Storage Replacement (\$78,120)
 - Structured Data Storage Expansion (\$39,060)
 - Enterprise Security System Upgrades (\$13,671)
 - Enterprise Server Replacements (\$9,765)
 - Edge Firewall Replacement (\$8,789)

IV. Program Allocations

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, water 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.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$18,099,542	\$19,470,181	\$20,385,564	\$22,980,968	\$23,997,396	\$1,016,428	4.4%
Other Personal Services	0	496	1,621	0	0	0	0
Contracted Services	1,553,454	1,552,569	1,540,125	1,966,662	1,735,177	(231,485)	-11.8%
Operating Expenses	1,922,506	1,954,704	1,946,095	2,345,393	2,393,854	48,461	2.1%
Operating Capital Outlay	217,933	300,699	470,847	812,255	268,590	(543,665)	-66.9%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$21,793,435	\$23,278,649	\$24,344,252	\$28,105,278	\$28,395,017	\$289,739	1.0%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$23,969,552	\$0	\$0	\$0	\$0	\$27,844	\$23,997,396
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,735,177	0	0	0	0	0	1,735,177
Operating Expenses	2,393,272	0	0	0	0	582	2,393,854
Operating Capital Outlay	268,590	0	0	0	0	0	268,590
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$28,366,591	\$0	\$0	\$0	\$0	\$28,426	\$28,395,017

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	211.62	\$15,692,408	\$23,997,396	\$0	\$23,997,396
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	1,560,177	175,000	1,735,177
Operating Expenses			2,393,854	0	2,393,854
Operating Capital Outlay			268,590	0	268,590
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$28,220,017	\$175,000	\$28,395,017

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	195.55	196.05	197.11	210.66	211.62	0.96	0.5%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKFORCE	195.55	196.05	197.11	210.66	211.62	0.96	0.5%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

Fiscal Year 2025-26 (Adopted Budget)		210.66	\$28,105,278	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits		0.00	-	
		0.00		
Other Personal Services		0.00	-	
		0.00		
Contracted Services				289,894
1	Technology & Information Services	125,000		
2	Technology & Information Services	102,894		
3	Consumptive Use Permitting	62,000		
Operating Expenses				45,923
4	Technology & Information Services	25,405		
5	Technology & Information Services	6,095		
6	Technology & Information Services	3,225		
7	Other Regulatory and Enforcement Activities	2,705		
8	Other Regulatory and Enforcement Activities	2,000		
9	Environmental Resource & Surface Water Permitting	1,680		
10	Technology & Information Services	1,015		
11	Consumptive Use Permitting	715		
12	Water Well Construction Permitting & Contractor Licensing	666		
13	Technology & Information Services	661		
14	Consumptive Use Permitting	500		
15	Other Regulatory and Enforcement Activities	500		
16	Environmental Resource & Surface Water Permitting	297		
17	Other Regulatory and Enforcement Activities	201		
18	Other Regulatory and Enforcement Activities	105		
19	Technology & Information Services	83		
20	Water Well Construction Permitting & Contractor Licensing	40		
21	Water Well Construction Permitting & Contractor Licensing	30		
Operating Capital Outlay				794,770
22	Other Regulatory and Enforcement Activities	622,920		
23	Environmental Resource & Surface Water Permitting	136,880		
24	Technology & Information Services	34,970		
Fixed Capital Outlay				-
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS		0.00		\$1,130,587

IV. Program Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
1	Adjustments in Compensation	371,669	0.00	1,016,428	
2	Retirement	200,641	0.00		
3	Self-Funded Medical Insurance	191,918	0.00		
4	Reallocation of Staff Resources	188,621	0.96		
5	Employer Paid FICA Taxes	28,443	0.00		
6	Overtime	26,011	0.00		
7	Non-Medical Insurance Premiums	9,125	0.00		
Other Personal Services			0.00	-	
			-	0.00	
Contracted Services				58,409	
8	Technology & Information Services	39,100			Due to an increase in Technology Support Services.
9	Technology & Information Services	10,533			Due to an increase in Enterprise Security System Upgrades.
10	Technology & Information Services	8,776			Due to an increase in Unstructured Data Storage Replacement.
Operating Expenses				94,384	
11	Technology & Information Services	82,008			Due to an increase in Maintenance and Repair of Equipment.
12	Other Regulatory and Enforcement Activities	5,375			Due to an increase in Training.
13	Environmental Resource & Surface Water Permitting	4,369			Due to an increase in Training.
14	Consumptive Use Permitting	657			Due to an increase in Training.
15	Technology & Information Services	622			Due to an increase in Training.
16	Environmental Resource & Surface Water Permitting	561			Due to an increase in Professional Licenses.
17	Consumptive Use Permitting	480			Due to an increase in Telecommunications.
18	Technology & Information Services	285			Due to an increase in Travel for Staff Duties.
19	Technology & Information Services	22			Due to an increase in Tuition Reimbursement.
20	Technology & Information Services	3			Due to an increase in Office Supplies.
21	Technology & Information Services	2			Due to an increase in Books, Subscriptions and Data.
Operating Capital Outlay				251,105	
22	Technology & Information Services	140,440			Due to an increase in Unstructured Data Storage Replacement.
23	Technology & Information Services	70,220			Due to an increase in Structured Data Storage Expansion.
24	Technology & Information Services	24,577			Due to an increase in Enterprise Security System Upgrades.
25	Technology & Information Services	15,798			Due to an increase in Edge Firewall Replacement.
26	Technology & Information Services	70			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				-	
			-		
Interagency Expenditures (Cooperative Funding)				-	
			-		
Debt				-	
			-		
Reserves - Emergency Response				-	
			-		
TOTAL NEW ISSUES			0.96	\$1,420,326	
4.0 Regulation					
Total Workforce and Preliminary Budget for FY2026-27			211.62	\$28,395,017	

Changes and Trends

In recent years, population growth, a strong construction market and rule changes have increased workloads as it relates to application review, compliance and administrative activities required for the duration of permits issued. As a result, 11 new FTEs (three with *4.3 Environmental Resource and Surface Water Permitting* and eight in *4.4 Other Regulatory and Enforcement Activities*) were included for FY2025-26 to mitigate the increased workload. These new positions will ensure the District continues to meet its regulatory responsibilities without reducing the level of service provided to the permitting community.

Due to the significant effort over the last several years to replace the District's ePermitting system, increases within contracted services and operating expenses have been realized and will continue over the next couple of years. Operating capital outlay expenditures fluctuate based upon the need for

IV. Program Allocations

vehicle replacements and equipment to support regulatory activities. The significant increase in FY2025-26 was due to the dedicated vehicles required for the new FTEs approved.

Budget Variances

Overall, the program increased by 1 percent or \$289,739.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$371,669), retirement (\$200,641), self-funded medical insurance (\$191,918), the reallocation of staff resources (\$188,621), employer paid FICA taxes (\$28,443), overtime (\$26,011) and non-medical insurance premiums (\$9,125).
- Contracted services for technology support services (\$39,100), enterprise security system upgrades (\$10,533) and the replacement of unstructured data storage (\$8,776).
- Operating expenses for maintenance and repair of equipment (\$82,008) and training (\$10,983).
- Operating capital outlay for the replacement of unstructured data storage (\$140,440), expansion of structured data storage (\$70,220), enterprise security system upgrades (\$24,577) and an edge firewall replacement (\$15,798).

The increases are primarily offset by reductions in:

- Contracted services for the modernization of the ePermitting system (\$125,000), financial systems upgrades (\$102,894) and support for consumptive use modeling software (\$62,000).
- Operating expenses for non-capital equipment (\$25,405), printing and reproduction (\$6,095), memberships and dues (\$3,085), travel for staff duties (\$3,061), telecommunications (\$2,850) and merchant convenience fees (\$2,000).
- Operating capital outlay for vehicles (\$759,800) and a Virtual Desktop Infrastructure expansion (\$34,970).

Major Budget Items

- Salaries and Benefits (\$23,997,396 – 211.62 FTEs)
 - 4.1 Consumptive Use Permitting (33.91 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (10.35 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (103.00 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (36.13 FTEs)
 - 4.5 Technology and Information Services (28.23 FTEs)
- Contracted Services
 - ePermitting System Modernization (\$700,000)
 - Agricultural Ground and Surface Water Management United States Department of Agriculture-Natural Resources Conservation Service Experts in Agricultural Permitting (\$244,375)
 - Dover/Plant City Automatic Meter Reading (AMR) Operation & Maintenance (\$235,000)
 - Technology Support Services (\$159,395)
 - Dover/Plant City AMR Installations & Upgrades (\$175,000)
 - Mobile Irrigation Labs (\$100,000)
 - Legal Support of Regulatory Activities (\$36,100)
 - Financial Systems Upgrades (\$22,998)
 - Environmental Resource Permitting Support (\$20,000)
 - Enterprise Security System Upgrades (\$10,533)
 - Consumptive Use Modeling Software Support (\$10,000)
 - Water Use Program Support (\$10,000)
 - Unstructured Data Storage Replacement (\$8,776)

IV. Program Allocations

- Operating Expenses
 - Software Licensing and Maintenance (\$1,575,940)
 - Maintenance and Repair of Equipment (\$237,316)
 - Training (\$122,726)
 - Non-Capital Equipment (\$114,641)
 - Telecommunications (\$104,576)
 - Merchant Convenience Fees (\$41,000)
 - Tuition Reimbursement (\$39,631)
 - Recording and Court Costs (\$35,500)
 - Printing and Reproduction (\$24,577)
 - Memberships and Dues (\$14,482)
 - Parts and Supplies (\$14,127)
 - Books, Subscriptions and Data (\$13,485)
 - Travel for Staff Duties (\$12,505)
 - Miscellaneous Permits and Fees (\$12,500)
 - Travel for Non-District Personnel (\$11,500)
- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$140,440)
 - Structured Data Storage Expansion (\$70,220)
 - Enterprise Security System Upgrades (\$24,577)
 - Enterprise Server Replacements (\$17,555)
 - Edge Firewall Replacement (\$15,798)

IV. Program Allocations

4.1 Consumptive Use Permitting – The review, issuance, renewal and enforcement of water use permits.

District Description

This regulatory program effectively manages and protects water resources used for reasonable and beneficial purposes that are in the public interest and do not interfere with existing legal water users. The District implements regulatory incentives for higher water use efficiencies, use of alternative sources, and/or efficient use of reclaimed water to offset potable sources. Utilization of mobile irrigation lab services assists landowners in identifying and evaluating opportunities to reduce water usage. The District collaborates with stakeholders and the St. Johns River and South Florida water management districts to address water management issues in the central Florida area. The coordinated efforts of the three districts ensure consistency and predictability for water users in the Central Florida Water Initiative planning region, which includes all or parts of five counties within the three districts.

Rule changes that went into effect in 2011 require the installation of automatic meter reading (AMR) equipment on agricultural wells in the Dover/Plant City Water Use Caution Area (DPCWUCA) to address minimum flows and minimum water levels recovery. This effort is critical for providing timely data during freeze events when groundwater pumping for frost protection in the area can generate severe short-term impacts. Although the reimbursement of this equipment has been phased out, the District continues to fund AMR equipment installations for new permittees or existing permittees currently without AMR equipment requesting new withdrawals. In addition, the operation and maintenance of this equipment, such as repairs, is the District's responsibility by rule.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted – Preliminary)
Salaries and Benefits	\$3,081,905	\$3,141,141	\$2,901,533	\$3,644,217	\$3,658,252	\$14,035	0.4%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	702,444	485,332	389,339	595,000	533,000	(62,000)	-10.4%
Operating Expenses	26,208	23,485	17,485	35,766	35,688	(78)	-0.2%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$3,810,557	\$3,649,958	\$3,308,357	\$4,274,983	\$4,226,940	(\$48,043)	-1.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$4,226,940	\$0	\$0	\$0	\$0	

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$3,658,252	\$0	\$3,658,252
Other Personal Services		0	0	0
Contracted Services		358,000	175,000	533,000
Operating Expenses		35,688	0	35,688
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$4,051,940	\$175,000	\$4,226,940

Changes and Trends

Contracted services can have fluctuations from year to year for additional equipment installations and the operation and maintenance of equipment in support of the DPCWUCA AMR program. Expenditures within operating expenses have increased starting in FY2025-26 due to the need for training opportunities.

IV. Program Allocations

Budget Variances

The 1.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$82,467).
- Contracted services for support for consumptive use modeling software (\$62,000).

The reductions are primarily offset by an increase in:

- Salaries and benefits for adjustments in compensation (\$56,829), retirement (\$32,923), employer paid FICA taxes (\$4,354) and self-funded medical insurance (\$1,800).

Major Budget Items

- Salaries and Benefits (\$3,658,252)
- Contracted Services
 - Dover/Plant City AMR Operation & Maintenance (\$235,000)
 - Dover/Plant City AMR Installations & Upgrades (\$175,000)
 - Mobile Irrigation Labs (\$100,000)
 - Consumptive Use Modeling Software Support (\$10,000)
 - Water Use Program Support (\$10,000)
- Operating Expenses
 - Training (\$16,792)
 - Tuition Reimbursement (\$8,904)
 - Memberships and Dues (\$3,389)
 - Telecommunications (\$2,920)
 - Professional Licenses (\$2,650)

IV. Program Allocations

4.2 Water Well Construction Permitting and Contractor Licensing – The review, issuance, renewal and enforcement of water well construction permits and regulation of contractor licensing.

District Description

This regulatory program effectively manages and protects water resources through proper siting, construction, repair, modification, and abandonment of wells throughout the District. Most applications for new well construction permits are submitted online through the District's ePermitting system. The District has formally delegated water well regulation oversight (well permitting/compliance) to Marion, Manatee and Sarasota counties. Each of these counties also use the District's ePermitting system for the construction, repair, modification and abandonment of water wells without duplicative efforts from the District.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$784,141	\$917,853	\$952,250	\$1,055,733	\$1,089,689	\$33,956	3.2%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	1,181	734	590	3,756	3,020	(736)	-19.6%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$785,322	\$918,587	\$952,840	\$1,059,489	\$1,092,709	\$33,220	3.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$1,092,709	\$0	\$0	\$0	\$0	\$0	\$1,092,709

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,089,689	\$0	\$1,089,689
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	3,020	0	3,020
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,092,709	\$0	\$1,092,709

Changes and Trends

In recent years, increases in well permitting applications coupled with an anticipated increase in well inspections have been the primary contributor in requiring additional staff resources (salaries and benefits) to maintain the same level of service the District provides to the permitting community. Operating expenditures for this activity will fluctuate based on the need for staff to travel to perform their assigned duties.

Budget Variances

The 3.1 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$25,597), retirement (\$10,736), self-funded medical insurance (\$8,495), employer paid FICA taxes (\$1,957) and non-medical insurance premiums (\$626).

The increase is offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$13,455).
- Operating expenses for travel for staff duties (\$666).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,089,689)
- Operating Expenses
 - Travel for Staff Duties (\$1,500)
 - Training (\$1,400)

IV. Program Allocations

4.3 Environmental Resource and Surface Water Permitting – The review, issuance and enforcement of environmental resource and surface water permits.

District Description

This regulatory program manages and protects surface waters, showing that projects are consistent with the goals and policies of the state and that construction/alteration and operation of a surface water management system will not be harmful to waters of the state. In order to be responsive to the regulated public, new applications are monitored to identify projects that can be handled through an expedited review process. These applications are straightforward, with minimal or no environmental issues, and are typically issued in a matter of days.

SOUTHWEST 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 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$7,861,500	\$8,584,498	\$9,006,072	\$10,913,528	\$11,455,919	\$542,391	5.0%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	31,461	93,517	98,143	264,375	264,375	0	0.0%
Operating Expenses	60,246	50,982	51,297	86,763	89,716	2,953	3.4%
Operating Capital Outlay	0	0	173,728	136,880	0	(136,880)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$7,953,207	\$8,728,997	\$9,329,240	\$11,401,546	\$11,810,010	\$408,464	3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$11,781,584	\$0	\$0	\$0	\$0	\$28,426	\$11,810,010

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$11,455,919	\$0	\$11,455,919
Other Personal Services		0	0	0
Contracted Services		264,375	0	264,375
Operating Expenses		89,716	0	89,716
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$11,810,010	\$0	\$11,810,010

Changes and Trends

In recent years, population growth and a strong construction market have steadily increased the workload for environmental resource permitting. In addition, a new stormwater rule was signed into law in July 2024 to ensure that water quality treatment will not only be improved in the site design and permitting process but will provide more oversight post-construction, ensuring that the system will be maintained effectively. As a result, three new FTEs were included for FY2025-26 to mitigate the increased workload as it related to application review, compliance and administrative activities required for the duration of permits issued. The new positions ensured that the District continued to meet its regulatory responsibilities without reducing the level of service provided to the permitting community. In FY2026-27, a significant increase in salaries and benefits can be observed primarily due to the reallocation of additional resources to this activity.

Expenditures within operating expenses have increased for training opportunities in pursuit of the Governor's Sterling Award for performance excellence. Increased funding in FY2025-26 for contracted services is due to assistance provided by the United States Department of Agriculture-Natural Resources Conservation Service (USDA-NRCS) in support of agricultural permitting. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support environmental resource and surface water permitting activities.

IV. Program Allocations

Budget Variances

The 3.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$171,689), the reallocation of staff resources (\$163,348), retirement (\$94,931), self-funded medical insurance (\$94,786), employer paid FICA taxes (\$13,137) and non-medical insurance premiums (\$4,500).
- Operating expenses for training (\$4,369).

The increases are primarily offset by reductions in:

- Operating expenses for travel for staff duties (\$1,680).
- Operating capital outlay for vehicles (\$136,880).

Major Budget Items

- Salaries and Benefits (\$11,455,919)
- Contracted Services
 - Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting (\$244,375)
 - Environmental Resource Permitting Support (\$20,000)
- Operating Expenses
 - Training (\$32,847)
 - Recording and Court Costs (\$28,000)
 - Telecommunications (\$9,845)
 - Tuition Reimbursement (\$7,617)
 - Memberships and Dues (\$4,724)
 - Travel for Staff Duties (\$3,582)
 - Professional Licenses (\$3,101)

IV. Program Allocations

4.4 Other Regulatory and Enforcement Activities – Regulatory and enforcement activities not otherwise categorized above.

District Description

This activity consists of other regulatory activities not associated with any specific permit such as defending new and proposed rules, field services and litigation as a direct result of permit non-compliance, and the development or revision of rules in response to new legislation. In addition, it includes management and administration of online permitting, regulatory public records and document imaging activities.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$3,822,451	\$4,154,191	\$4,542,274	\$3,759,890	\$4,040,115	\$280,225	7.5%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	24,031	85,687	32,310	36,100	36,100	0	0.0%
Operating Expenses	147,873	161,842	160,821	203,102	202,966	(136)	-0.1%
Operating Capital Outlay	116,195	40,662	174,427	622,920	0	(622,920)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$4,110,550	\$4,442,382	\$4,909,832	\$4,622,012	\$4,279,181	(\$342,831)	-7.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27						
	\$4,279,181	\$0	\$0	\$0	\$0	\$0	\$4,279,181

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$4,040,115	\$0	\$4,040,115
Salaries and Benefits		0	0	0
Other Personal Services		36,100	0	36,100
Contracted Services		202,966	0	202,966
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$4,279,181	\$0	\$4,279,181

Changes and Trends

In recent years, population growth, a strong construction market and rule changes have increased workloads as it relates to application review, compliance and administrative activities required for the duration of permits issued. As a result, eight new FTEs were included for FY2025-26 to mitigate the increasing workload. These new positions ensured that the District continued to meet its regulatory responsibilities without reducing the level of service provided to the permitting community. In FY2026-27, a significant increase in salaries and benefits can be observed primarily due to the reallocation of an additional FTE to this activity.

Contracted services can vary from year to year for legal services to defend new and proposed rules, litigate permit non-compliance and develop or revise rules in response to new legislation. Expenditures within operating expenses have progressively increased due to travel associated training opportunities, including the pursuit of the Governor's Sterling Award. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support regulatory enforcement activities. The significant increase in FY2025-26 was due to the dedicated vehicles required for the new FTEs approved.

IV. Program Allocations

Budget Variances

The 7.4 percent decrease is primarily due to a reduction in:

- Operating capital outlay for vehicles (\$622,920).

The reduction is primarily offset by an increase in:

- Salaries and benefits for the reallocation of staff resources (\$105,132), adjustments in compensation (\$66,140), self-funded medical insurance (\$46,155), retirement (\$33,403), overtime (\$22,500), employer paid FICA taxes (\$5,052) and non-medical insurance premiums (\$1,843).

Major Budget Items

- Salaries and Benefits (\$4,040,115)
- Contracted Services
 - Legal Support of Regulatory Activities (\$36,100)
- Operating Expenses
 - Training (\$56,134)
 - Merchant Convenience Fees (\$41,000)
 - Tuition Reimbursement (\$17,448)
 - Telecommunications (\$15,110)
 - Books, Subscriptions and Data (\$13,074)
 - Miscellaneous Permits and Fees (\$12,500)
 - Travel for Non-District Personnel (\$11,500)
 - Recording and Court Costs (\$7,500)
 - Office Supplies (\$7,000)
 - Memberships and Dues (\$5,621)
 - Advertising and Public Notices (\$5,000)
 - Parts and Supplies (\$5,000)

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *4.0 Regulation* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network and desktop computing equipment; upgrades to operating, database and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$2,549,545	\$2,672,498	\$2,983,435	\$3,607,600	\$3,753,421	\$145,821	4.0%
Other Personal Services	0	496	1,621	0	0	0	0
Contracted Services	795,518	888,033	1,020,333	1,071,187	901,702	(169,485)	-15.8%
Operating Expenses	1,686,998	1,717,661	1,715,902	2,016,006	2,062,464	46,458	2.3%
Operating Capital Outlay	101,738	260,037	122,692	52,455	268,590	216,135	412.0%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$5,133,799	\$5,538,725	\$5,843,983	\$6,747,248	\$6,986,177	\$238,929	3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$6,986,177	\$0	\$0	\$0	\$0	\$6,986,177

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$3,753,421	\$0	\$3,753,421
Other Personal Services		0	0	0
Contracted Services		901,702	0	901,702
Operating Expenses		2,062,464	0	2,062,464
Operating Capital Outlay		268,590	0	268,590
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$6,986,177	\$0	\$6,986,177

Changes and Trends

The primary focus continues to be completing the replacement of the District's ePermitting system utilizing a modern business process management platform. The overall goal of the project is to ensure that information systems are compatible with rule and business process changes and enhance the public's online permitting experience by improving the system's overall ease of use. As project implementation has progressed, the need for outside technical assistance continues for FY2026-27 within contracted services. Concurrently, internal staff resources and licensing needs for the project have increased, which is reflected within salaries and benefits and operating expenses starting in FY2023-24.

A third-party review of the District's IT security processes and threat prevention strategies performed in FY2022-23 identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs was still necessary.

IV. Program Allocations

These two additional FTEs are allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26.

In addition to the replacement of the ePermitting system, the level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements such as significant funding in FY2022-23 through FY2024-25 for the implementation of a major upgrade to the District's financial systems.

Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). In FY2026-27, the notable increase is a result of the replacement of unstructured data storage, expansion of Districtwide IT storage, upgrades to the enterprise security system and replacement of an edge firewall.

Budget Variances

The 3.5 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$51,415), self-funded medical insurance (\$40,682), retirement (\$28,648), the reallocation of staff resources (\$16,063), employer paid FICA taxes (\$3,943), overtime (\$3,511) and non-medical insurance premiums (\$1,559).
- Contracted services for and technology support services (\$39,100), enterprise security system upgrades (\$10,533) and the replacement of unstructured data storage (\$8,776).
- Operating expenses for maintenance and repair of equipment (\$82,008).
- Operating capital outlay for the replacement of unstructured data storage (\$140,440), expansion of structured data storage (\$70,220), enterprise security system upgrades (\$24,577) and an edge firewall replacement (\$15,798).

The increases are primarily offset by reductions in:

- Contracted services for the modernization of the ePermitting system (\$125,000) and financial systems upgrades (\$102,894).
- Operating expenses for non-capital equipment (\$25,405), printing and reproduction (\$6,095), telecommunications (\$3,225) and parts and supplies (\$1,015).
- Operating capital outlay for a VDI expansion (\$34,970).

Major Budget Items

- Salaries and Benefits (\$3,753,421)
- Contracted Services
 - ePermitting System Modernization (\$700,000)
 - Technology Support Services (\$159,395)
 - Financial Systems Upgrades (\$22,998)
 - Enterprise Security System Upgrades (\$10,533)
 - Unstructured Data Storage Replacement (\$8,776)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,575,940)
 - Maintenance and Repair of Equipment (\$236,716)
 - Non-Capital Equipment (\$114,641)
 - Telecommunications (\$76,701)
 - Printing and Reproduction (\$24,577)
 - Training (\$15,553)
 - Parts and Supplies (\$9,127)

IV. Program Allocations

- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$140,440)
 - Structured Data Storage Expansion (\$70,220)
 - Enterprise Security System Upgrades (\$24,577)
 - Enterprise Server Replacements (\$17,555)
 - Edge Firewall Replacement (\$15,798)

IV. Program Allocations

5.0 Outreach

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

District Description

This program includes public and youth education, public information and legislative liaison functions. The District provides materials and offers educational opportunities in an effort to increase public awareness of fundamental water resource programs and resource stewardship. These efforts promote behaviors that conserve water and decrease pollution of watersheds and water bodies. Public information activities ensure the timely and accurate distribution of information regarding District actions and water-related issues to the media, the public and various levels of government. The District's legislative program provides staff coverage of each session of the Florida Legislature and its committees, off-season coordination of legislative activities and interaction with delegation members. Additionally, staff coordinate with the other districts and the Department of Environmental Protection to monitor federal legislative activities and identify funding opportunities for critical needs.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$1,394,541	\$1,563,760	\$1,688,199	\$1,992,203	\$2,015,872	\$23,669	1.2%
Other Personal Services	0	40	130	0	0	0	0
Contracted Services	188,949	139,876	184,219	140,896	165,307	24,411	17.3%
Operating Expenses	246,355	275,542	261,886	320,799	399,249	78,450	24.5%
Operating Capital Outlay	7,896	26,713	10,526	29,215	22,032	(7,183)	-24.6%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	466,336	468,342	579,800	685,000	685,000	0	0.0%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$2,304,077	\$2,474,273	\$2,724,760	\$3,168,113	\$3,287,460	\$119,347	3.8%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$2,015,872	\$0	\$0	\$0	\$0	\$0	\$2,015,872
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	165,307	0	0	0	0	0	165,307
Operating Expenses	399,249	0	0	0	0	0	399,249
Operating Capital Outlay	22,032	0	0	0	0	0	22,032
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	685,000	0	0	0	0	0	685,000
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$3,287,460	\$0	\$0	\$0	\$0	\$0	\$3,287,460

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	17.31	\$1,323,030	\$2,015,872	\$0	\$2,015,872
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	81,282	84,025	165,307
Operating Expenses			399,249	0	399,249
Operating Capital Outlay			22,032	0	22,032
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	685,000	685,000
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$2,518,435	\$769,025	\$3,287,460

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	15.30	15.60	16.86	16.91	17.31	0.40	2.4%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL WORKFORCE	15.30	15.60	16.86	16.91	17.31	0.40	2.4%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

Fiscal Year 2025-26 (Adopted Budget)		16.91	\$3,168,113	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits		0.00		6,885
1	Adjustments in Compensation	6,398	0.00	
2	Employer Paid FICA Taxes	487	0.00	
Other Personal Services		0.00		-
		-	0.00	
Contracted Services				8,230
3	Technology & Information Services	8,230		
Operating Expenses				1,151
4	Public Information	500		
5	Technology & Information Services	449		
6	Technology & Information Services	131		
7	Technology & Information Services	66		
8	Technology & Information Services	5		
Operating Capital Outlay				27,810
9	Water Resource Education	25,000		
10	Technology & Information Services	2,810		
Fixed Capital Outlay				-
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS		0.00		\$44,076

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits		0.40		30,554
1	Reallocation of Staff Resources	14,504	0.40	
2	Retirement	12,084	0.00	
3	Self-Funded Medical Insurance	3,347	0.00	
4	Non-Medical Insurance Premiums	331	0.00	
5	Overtime	288	0.00	
Other Personal Services		0.00		-
		-	0.00	
Contracted Services				32,641
6	Public Information	27,648		
7	Technology & Information Services	3,409		
8	Technology & Information Services	864		
9	Technology & Information Services	720		

IV. Program Allocations

Operating Expenses			79,601	
10 Technology & Information Services	45,686			Due to an increase in Software Licensing and Maintenance.
11 Technology & Information Services	19,249			Due to an increase in Non-Capital Equipment.
12 Technology & Information Services	7,069			Due to an increase in Maintenance and Repair of Equipment.
13 Water Resource Education	5,000			Due to an increase in Maintenance and Repair of Equipment.
14 Public Information	1,100			Due to an increase in Training.
15 Public Information	960			Due to an increase in Telecommunications.
16 Public Information	233			Due to an increase in Memberships and Dues.
17 Public Information	100			Due to an increase in Books, Subscriptions and Data.
18 Technology & Information Services	76			Due to an increase in Training.
19 Public Information	75			Due to an increase in Professional Licenses.
20 Technology & Information Services	26			Due to an increase in Travel for Staff Duties.
21 Water Resource Education	13			Due to an increase in Memberships and Dues.
22 Technology & Information Services	11			Due to an increase in Tuition Reimbursement.
23 Technology & Information Services	2			Due to an increase in Office Supplies.
24 Technology & Information Services	1			Due to an increase in Books, Subscriptions and Data.
Operating Capital Outlay			20,627	
25 Technology & Information Services	11,520			Due to an increase in Unstructured Data Storage Replacement.
26 Technology & Information Services	5,760			Due to an increase in Structured Data Storage Expansion.
27 Technology & Information Services	2,016			Due to an increase in Enterprise Security System Upgrades.
28 Technology & Information Services	1,296			Due to an increase in Edge Firewall Replacement.
29 Technology & Information Services	35			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay			-	
	-			
Interagency Expenditures (Cooperative Funding)			-	
	-			
Debt			-	
	-			
Reserves - Emergency Response			-	
	-			
TOTAL NEW ISSUES	0.40		\$163,423	
5.0 Outreach				
Total Workforce and Preliminary Budget for FY2026-27	17.31		\$3,287,460	

Changes and Trends

Typically, the overall funding for this program is consistent from year to year as the District's strategic focus for this activity has not changed. However, there has been a significant increase in salaries and benefits starting in FY2025-26. There are multiple factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes and adjustments in compensation for both current staff and new hires.

Other items supporting this program which have increased are software and cloud services within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments, and contracted services to provide additional water conservation education outreach efforts, as well as the implementation of replacement or upgrades of District systems. In FY2025-26, interagency expenditures for the Youth Water Resources Education Program increased to help mitigate the inflationary costs schools have experienced in recent years.

IV. Program Allocations

Budget Variances

Overall, the program increased by 3.8 percent or \$119,347.

The increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$14,504), retirement (\$12,084) and self-funded medical insurance (\$3,347).
- Contracted services for education program evaluation and research (\$27,648), technology support services (\$3,409), enterprise security system upgrades (\$864) and the replacement of unstructured data storage (\$720).
- Operating expenses for software licensing and maintenance (\$45,686), non-capital equipment (\$19,249), maintenance and repair of equipment (\$12,069) and training (\$1,176).
- Operating capital outlay for the replacement of unstructured data storage (\$11,520), expansion of structured data storage (\$5,760), enterprise security system upgrades (\$2,016) and an edge firewall replacement (\$1,296).

The increases are primarily offset by reductions in:

- Salaries and benefits for adjustments in compensation (\$6,398).
- Contracted services for financial systems upgrades (\$8,230).
- Operating capital outlay for rainfall signage (\$25,000) and a Virtual Desktop Infrastructure (VDI) expansion (\$2,810).

Major Budget Items

- Salaries and Benefits (\$2,015,872 – 17.31 FTEs)
 - 5.1 Water Resource Education (2.42 FTEs)
 - 5.2 Public Information (13.00 FTEs)
 - 5.3 Public Relations (0.00 FTEs)
 - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.60 FTEs)
 - 5.5 Other Outreach Activities (0.00 FTEs)
 - 5.6 Technology and Information Services (1.29 FTEs)
- Contracted Services
 - Education Program Evaluation and Research (\$44,736)
 - Springs Protection Outreach Program (\$30,000)
 - Conservation Education Program (\$20,000)
 - Federal Legislative Liaison Services (\$20,000)
 - Youth Water Resources Education Program (\$18,525)
 - Technology Support Services (\$13,076)
 - FWS Builder Conservation Education Program (\$9,000)
 - Public Water Resources Education Program (\$6,500)
- Operating Expenses
 - Software Licensing and Maintenance (\$195,952)
 - Printing and Reproduction (\$42,766)
 - Education Support (\$32,000)
 - Maintenance and Repair of Equipment (\$29,374)
 - Non-Capital Equipment (\$23,880)
 - Books, Subscriptions and Data (\$18,374)
 - Travel for Staff Duties (\$12,724)
 - Training (\$12,475)
 - Telecommunications (\$11,062)
 - Rental of Buildings and Properties (\$10,000)

IV. Program Allocations

- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$11,520)
 - Structured Data Storage Expansion (\$5,760)
 - Enterprise Security System Upgrades (\$2,016)
 - Enterprise Server Replacements (\$1,440)
 - Edge Firewall Replacement (\$1,296)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Youth Water Resources Education Program (\$680,000)
 - Public Water Resources Education Program (\$5,000)

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

The District's goal is to provide all residents, local governments, visitors and organized interest groups within the 16-county area with information about its current activities and future plans. In doing so, this increases the public's awareness of, connection to, dependence on and participation in the protection of Florida's water resources.

Public education provides information and materials to specific and general public audiences on water resources education, District programs and stewardship. The Florida Water StarSM (FWS) program, is a water conservation certification program for new and existing homes and commercial developments that meet or exceed certain water efficiency criteria. More than 6,100 properties have been certified in the District since inception, and the District works with local governments to incorporate FWS criteria into ordinances and building codes.

The District coordinates with targeted utilities through the Conservation Education Program to develop, implement and evaluate programs that educate about 1,100 residential customers annually to reduce their water use. The Springs Protection Outreach Program teaches the public about what the District is doing to address springs issues and what residents can do to help; it reached nearly 1.6 million people in FY2024-25.

Youth education provides comprehensive water resources education to students in grades K-12, reaching more than 100,000 students and teachers in its region with cost-effective programs that help instill resource stewardship values in the next generation.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$130,994	\$151,851	\$180,316	\$289,809	\$262,554	(\$27,255)	-9.4%
Other Personal Services	0	0	0	0	0	0	0.0%
Contracted Services	86,979	54,461	129,065	84,025	84,025	0	0.0%
Operating Expenses	23,371	39,283	30,916	43,607	48,620	5,013	11.5%
Operating Capital Outlay	0	0	0	25,000	0	(25,000)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	0.0%
Interagency Expenditures (Cooperative Funding)	466,336	468,342	579,800	685,000	685,000	0	0.0%
Debt	0	0	0	0	0	0	0.0%
Reserves - Emergency Response	0	0	0	0	0	0	0.0%
TOTAL	\$707,680	\$713,937	\$920,097	\$1,127,441	\$1,080,199	(\$47,242)	-4.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$1,080,199	\$0	\$0	\$0	\$0	\$1,080,199

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$262,554	\$0	\$262,554
Other Personal Services		0	0	0
Contracted Services		0	84,025	84,025
Operating Expenses		48,620	0	48,620
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	685,000	685,000
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$311,174	\$769,025	\$1,080,199

IV. Program Allocations

Changes and Trends

Although the District's strategic focus for this activity has not changed, there has been a significant increase in salaries and benefits starting in FY2024-25. There are multiple factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes and adjustments in compensation for both current staff and new hires. Expenditures within operating expenses have progressively increased as the need for education support material, as well as maintenance and repair of water resource education equipment has increased. In FY2025-26, funding was included to provide for rainfall signage to support the Conservation Education Program related to lawn irrigation, which was reflected within operating capital outlay. There was also a significant increase in interagency expenditures for the Youth Water Resources Education Program. Although funding for the program has remained consistent since FY2013-14, the increase will help mitigate the inflationary costs schools have experienced in recent years.

Budget Variances

The 4.2 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$19,728), self-funded medical insurance (\$4,844), employer paid FICA taxes (\$1,509) and retirement (\$1,084).
- Operating capital outlay for rainfall signage (\$25,000).

The reductions are primarily offset by an increase in:

- Operating expenses for maintenance and repair of equipment (\$5,000).

Major Budget Items

- Salaries and Benefits (\$262,554)
- Contracted Services
 - Springs Protection Outreach Program (\$30,000)
 - Conservation Education Program (\$20,000)
 - Youth Water Resources Education Program (\$18,525)
 - FWS Builder Conservation Education Program (\$9,000)
 - Public Water Resources Education Program (\$6,500)
- Operating Expenses
 - Education Support (\$32,000)
 - Maintenance and Repair of Equipment (\$10,000)
 - Travel for Staff Duties (\$5,000)
 - Memberships and Dues (\$1,170)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Youth Water Resources Education Program (\$680,000)
 - Public Water Resources Education Program (\$5,000)

IV. Program Allocations

5.2 Public Information – All public notices regarding water management district decision-making and governing 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

The function of public information is to ensure the timely and accurate distribution of District actions and water-related issues to the media, in particular to the public and various levels of government. This activity includes a broad range of functions that support the District's mission such as communication support for the Governing Board and staff through media relations, visual communications, the District website and social media. Its website, social media sites and email marketing efforts have reached more than 21.2 million people annually. Additionally, the District outsources annual surveys that provide information about its residents' knowledge, behaviors and attitudes regarding water resources.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$1,070,400	\$1,193,428	\$1,288,256	\$1,443,897	\$1,473,594	\$29,697	2.1%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	47,124	62,322	23,196	17,088	44,736	27,648	161.8%
Operating Expenses	79,800	79,789	56,912	81,217	83,185	1,968	2.4%
Operating Capital Outlay	0	5,987	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$1,197,324	\$1,341,526	\$1,368,364	\$1,542,202	\$1,601,515	\$59,313	3.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$1,601,515	\$0	\$0	\$0	\$0	\$0	\$1,601,515

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$1,473,594	\$0	\$1,473,594
Other Personal Services		0	0	0
Contracted Services		44,736	0	44,736
Operating Expenses		83,185	0	83,185
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,601,515	\$0	\$1,601,515

Changes and Trends

Communications staff support a wide range of District projects through strategic communications planning, media relations, research or special efforts. Costs associated with these special efforts can vary from year to year within contracted services and operating expenses. For example, the decrease within operating expenses for FY2023-24 was a result of less printing and reproduction required for the replenishment of inventory for educational materials. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support the public information function.

Budget Variances

The 3.8 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$14,431), retirement (\$9,534) and self-funded medical insurance (\$5,467).
- Contracted services for education program evaluation and research (\$27,648).
- Operating expenses for training (\$1,100) and telecommunications (\$960).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,473,594)
- Contracted Services
 - Education Program Evaluation and Research (\$44,736)
- Operating Expenses
 - Printing and Reproduction (\$40,750)
 - Books, Subscriptions and Data (\$11,690)
 - Training (\$11,200)
 - Travel for Staff Duties (\$4,900)
 - Telecommunications (\$4,320)
 - Memberships and Dues (\$3,175)
 - Non-Capital Equipment (\$2,200)

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.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$0	\$0	\$0

The District has not allocated funds to this activity for the past 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 Section 11.045, Florida Statutes). For purposes of the standard budget reporting format, this definition includes Federal legislative action or non-action.

District Description

This activity encompasses the District's legislative program and reflects the District's close coordination with other water management districts, the Department of Environmental Protection and elected officials in Tallahassee to ensure clear communication of policy directives and other critical information. Coordination promotes consistency in the state's water management programs, and through a jointly-funded liaison in Washington, D.C., Florida's interests are represented at the federal level. In conjunction with the District's executive office and Governing Board members, staff also coordinate with federal agencies to seek out grant programs which may be applicable to District activities and those of its local partners.

SOUTHWEST 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 Lobbying/Legislative Affairs/Cabinet Affairs

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$45,909	\$58,107	\$43,135	\$92,468	\$107,245	\$14,777	16.0%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	39,955	0	0	20,000	20,000	0	0.0%
Operating Expenses	15,444	15,509	13,497	19,350	19,350	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$101,308	\$73,616	\$56,632	\$131,818	\$146,595	\$14,777	11.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$146,595	\$0	\$0	\$0	\$0	\$0	\$146,595

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$107,245	\$0	\$107,245
Other Personal Services		0	0	0
Contracted Services		20,000	0	20,000
Operating Expenses		19,350	0	19,350
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$146,595	\$0	\$146,595

Changes and Trends

Although the District's strategic focus for this activity has not changed, funding has fluctuated in the past several years. With less than one full-time equivalent supporting this activity, budget estimates as well as actual expenditures are sensitive to changes such as position vacancies, benefit election changes and adjustments in compensation. Within contracted services for FY2022-23, funding was provided for advisory services as it relates to pursuing state and federal grants. For FY2025-26 and FY2026-27, a liaison is jointly funded by the water management districts to ensure interests are represented at the federal level.

Budget Variances

The 11.2 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$11,057), retirement (\$2,305), employer paid FICA taxes (\$846) and self-funded medical insurance (\$528).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$107,245)
- Contracted Services
 - Federal Legislative Liaison Services (\$20,000)
- Operating Expenses
 - Rental of Buildings and Properties (\$10,000)
 - Books, Subscriptions and Data (\$6,650)
 - Travel for Staff Duties (\$2,700)

IV. Program Allocations

5.5 Other Outreach Activities – Outreach activities not otherwise categorized above.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *5.0 Outreach* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging servers, network and desktop computing equipment; upgrades to operating, database and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$147,238	\$160,374	\$176,492	\$166,029	\$172,479	\$6,450	3.9%
Other Personal Services	0	40	130	0	0	0	0
Contracted Services	14,891	23,093	31,958	19,783	16,546	(3,237)	-16.4%
Operating Expenses	127,740	140,961	160,561	176,625	248,094	71,469	40.5%
Operating Capital Outlay	7,896	20,726	10,526	4,215	22,032	17,817	422.7%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$297,765	\$345,194	\$379,667	\$366,652	\$459,151	\$92,499	25.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$459,151	\$0	\$0	\$0	\$0	\$459,151

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$172,479	\$0	\$172,479
Other Personal Services		0	0	0
Contracted Services		16,546	0	16,546
Operating Expenses		248,094	0	248,094
Operating Capital Outlay		22,032	0	22,032
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$459,151	\$0	\$459,151

Changes and Trends

A third-party review of the District's IT security processes and threat prevention strategies performed in FY2022-23 identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs was still necessary. These two additional FTEs were allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26. However, there was a reduction for the fiscal year due to staff resources being reallocated to support the other programs and will continue for FY2026-27.

The level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is

IV. Program Allocations

apparent by an increase in funding from FY2023-24 through FY2024-25 primarily due to the implementation of a major upgrade to the District's financial systems.

Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). In FY2026-27, the notable increase is a result of the replacement of unstructured data storage, expansion of Districtwide IT storage, upgrades to the enterprise security system and replacement of an edge firewall.

Budget Variances

The 25.2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$2,300), self-funded medical insurance (\$2,196) and retirement (\$1,329).
- Contracted services for technology support services (\$3,409), enterprise security system upgrades (\$864) and the replacement of unstructured data storage (\$720).
- Operating expenses for software licensing and maintenance (\$45,686), non-capital equipment (\$19,249) and maintenance and repair of equipment (\$7,069).
- Operating capital outlay for the replacement of unstructured data storage (\$11,520), expansion of structured data storage (\$5,760), enterprise security system upgrades (\$2,016) and an edge firewall replacement (\$1,296).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades (\$8,230).
- Operating capital outlay for a VDI expansion (\$2,810).

Major Budget Items

- Salaries and Benefits (\$172,479)
- Contracted Services
 - Technology Support Services (\$13,076)
 - Financial Systems Upgrades (\$1,886)
 - Enterprise Security System Upgrades (\$864)
 - Unstructured Data Storage Replacement (\$720)
- Operating Expenses
 - Software Licensing and Maintenance (\$195,952)
 - Non-Capital Equipment (\$21,680)
 - Maintenance and Repair of Equipment (\$19,374)
 - Telecommunications (\$6,292)
 - Printing and Reproduction (\$2,016)
- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$11,520)
 - Structured Data Storage Expansion (\$5,760)
 - Enterprise Security System Upgrades (\$2,016)
 - Enterprise Server Replacements (\$1,440)
 - Edge Firewall Replacement (\$1,296)

IV. Program Allocations

6.0 Management and Administration

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

District Description

This program encompasses the business functions necessary to operate the District, including executive direction, legal services, internal audit services, finance, procurement, human resources, risk management, property appraiser and tax collector commissions, and other administrative support.

SOUTHWEST 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 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$7,432,488	\$7,920,831	\$8,380,962	\$8,845,209	\$9,111,093	\$265,884	3.0%
Other Personal Services	0	27,009	11,260	0	0	0	0
Contracted Services	627,423	793,461	855,032	576,451	558,809	(17,642)	-3.1%
Operating Expenses	4,448,871	4,762,800	4,662,252	5,295,144	5,320,649	25,505	0.5%
Operating Capital Outlay	78,095	161,167	61,047	17,235	102,016	84,781	491.9%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$12,586,877	\$13,665,268	\$13,970,553	\$14,734,039	\$15,092,567	\$358,528	2.4%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$9,111,093	\$0	\$0	\$0	\$0	\$0	\$9,111,093
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	558,809	0	0	0	0	0	558,809
Operating Expenses	5,320,649	0	0	0	0	0	5,320,649
Operating Capital Outlay	102,016	0	0	0	0	0	102,016
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$15,092,567	\$0	\$0	\$0	\$0	\$0	\$15,092,567

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	68.01	\$5,653,442	\$9,111,093	\$0	\$9,111,093
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	558,809	0	558,809
Operating Expenses			5,320,649	0	5,320,649
Operating Capital Outlay			102,016	0	102,016
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$15,092,567	\$0	\$15,092,567

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted -- Preliminary) 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	63.93	65.73	64.90	69.26	68.01	(1.25)	-1.8%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WORKFORCE	63.93	65.73	64.90	69.26	68.01	(1.25)	-1.8%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

6.0 Management and Administration

Fiscal Year 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

Fiscal Year 2025-26 (Adopted Budget)		69.26	\$14,734,039	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			1.25	95,018
1	Reallocation of Staff Resources	94,939	1.25	
2	Workers' Compensation	79	0.00	
Other Personal Services		0.00	-	
		-	0.00	
Contracted Services				39,482
3	Technology & Information Services	33,982		
4	Administrative Support	5,500		
Operating Expenses				71,314
5	Administrative Support	21,000		
6	Administrative Support	15,704		
7	Technology & Information Services	8,804		
8	Administrative Support	5,000		
9	Administrative Support	5,000		
10	Human Resources	4,000		
11	Procurement/Contract Administration	4,000		
12	Technology & Information Services	2,189		
13	Technology & Information Services	1,641		
14	Administrative Support	1,500		
15	Human Resources	1,500		
16	Technology & Information Services	401		
17	Procurement/Contract Administration	300		
18	Administrative Support	200		
19	Technology & Information Services	35		
20	Technology & Information Services	33		
21	Technology & Information Services	5		
22	Technology & Information Services	2		
Operating Capital Outlay				11,600
23	Technology & Information Services	11,490		
24	Technology & Information Services	110		
Fixed Capital Outlay			-	
		-		
Interagency Expenditures (Cooperative Funding)			-	
		-		
Debt			-	
		-		
Reserves - Emergency Response			-	
		-		
TOTAL REDUCTIONS		1.25	\$217,414	

IV. Program Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits		0.00		360,902	
1	Adjustments in Compensation	161,077	0.00		
2	Retirement	102,171	0.00		
3	Self-Funded Medical Insurance	62,623	0.00		
4	Overtime	19,127	0.00		
5	Employer Paid FICA Taxes	12,327	0.00		
6	Non-Medical Insurance Premiums	3,577	0.00		
Other Personal Services		0.00		-	
		-	0.00		
Contracted Services				21,840	
7	Technology & Information Services	11,641			Due to an increase in Technology Support Services.
8	Human Resources	4,000			Due to an increase in Background Checks and Drug Testing.
9	Technology & Information Services	3,381			Due to an increase in Enterprise Security System Upgrades.
10	Technology & Information Services	2,818			Due to an increase in Unstructured Data Storage Replacement.
Operating Expenses				96,819	
11	Technology & Information Services	31,702			Due to an increase in Maintenance and Repair of Equipment.
12	Administrative Support	20,000			Due to an increase in Micro/Digital Imaging Services.
13	Technology & Information Services	19,811			Due to an increase in Software Licensing and Maintenance.
14	Administrative Support	18,000			Due to an increase in Safety Supplies.
15	Administrative Support	2,000			Due to an increase in Fees Associated with Financial Activities.
16	Executive Direction	1,607			Due to an increase in Memberships and Dues.
17	Administrative Support	1,360			Due to an increase in Memberships and Dues.
18	Human Resources	1,032			Due to an increase in Books, Subscriptions and Data.
19	Administrative Support	670			Due to an increase in Maintenance and Repair of Equipment.
20	Administrative Support	280			Due to an increase in Telecommunications.
21	Administrative Support	149			Due to an increase in Books, Subscriptions and Data.
22	Technology & Information Services	85			Due to an increase in Training.
23	Technology & Information Services	83			Due to an increase in Travel for Staff Duties.
24	Administrative Support	40			Due to an increase in Professional Licenses.
Operating Capital Outlay				96,381	
25	Technology & Information Services	45,080			Due to an increase in Unstructured Data Storage Replacement.
26	Technology & Information Services	22,540			Due to an increase in Structured Data Storage Expansion.
27	Technology & Information Services	15,800			Due to an increase in Personal Computing and Peripheral Equipment.
28	Technology & Information Services	7,889			Due to an increase in Enterprise Security System Upgrades.
29	Technology & Information Services	5,072			Due to an increase in Edge Firewall Replacement.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES		0.00		\$575,942	
6.0 Management and Administration					
Total Workforce and Preliminary Budget for FY2026-27		68.01		\$15,092,567	

Changes and Trends

Overall, the District has experienced cost increases due to factors discussed within each subactivity below. Despite many of these uncontrollable costs, the District has substantially streamlined supporting functions within the program by increasing efficiency, while achieving its core mission and improving customer service. The District will continue to pursue efficiency gains to ensure the fiscal sustainability of the organization and enable the funding of projects needed to secure future water supplies, provide flood protection, and protect and restore water resources and related natural systems.

IV. Program Allocations

Budget Variances

Overall, the program increased by 2.4 percent or \$358,528.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$161,077), retirement (\$102,171), self-funded medical insurance (\$62,623), overtime (\$19,127), employer paid FICA taxes (\$12,327) and non-medical insurance premiums (\$3,577).
- Contracted services for technology support services (\$11,641), drug testing and background checks (\$4,000), enterprise security system upgrades (\$3,381) and the replacement of unstructured data storage (\$2,818).
- Operating expenses for maintenance and repair of equipment (\$32,372), micro/digital imaging services (\$20,000), software licensing and maintenance (\$19,811), safety supplies (\$18,000) and memberships and dues (\$2,934).
- Operating capital outlay for the replacement of unstructured data storage (\$45,080), expansion of structured data storage (\$22,540), personal computer and peripheral equipment (\$15,800), enterprise security system upgrades (\$7,889) and an edge firewall replacement (\$5,072).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$94,939).
- Contracted services for financial systems upgrades (\$33,982) and professional financial reporting assistance (\$5,500).
- Operating expenses for printing and reproduction (\$23,189), liability insurance (\$15,704), non-capital equipment (\$8,804), training (\$5,415), parts and supplies (\$5,401), District uniforms (\$5,000) and advertising and public notices (\$4,200).
- Operating capital outlay for a Virtual Desktop Infrastructure expansion (\$11,490).

Major Budget Items

- Salaries and Benefits (\$9,111,093 – 68.01 FTEs)
 - *6.1.1 Executive Direction* (7.18 FTEs)
 - *6.1.2 General Counsel/Legal* (5.75 FTEs)
 - *6.1.3 Inspector General* (1.10 FTEs)
 - *6.1.4 Administrative Support* (30.18 FTEs)
 - *6.1.6 Procurement/Contract Administration* (9.71 FTEs)
 - *6.1.7 Human Resources* (8.83 FTEs)
 - *6.1.9 Technology and Information Services* (5.26 FTEs)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Independent Annual Financial Audit (\$121,811)
 - Professional Outside Legal Services (\$100,000)
 - Technology Support Services (\$51,167)
 - Expert Legal Consulting (\$45,000)
 - Outside Audit Assistance (\$30,000)
 - Americans with Disabilities Act Compliance of District Governing Board Meeting Materials (\$22,000)
 - Professional Financial Reporting Assistance (\$20,750)
 - Drug Testing and Background Checks (\$18,500)
 - Financial Systems Upgrades (\$7,382)
- Operating Expenses
 - Property Tax Commissions (\$3,248,180)
 - Software Licensing and Maintenance (\$500,851)
 - Training (\$226,218)
 - Liability Insurance (\$176,088)
 - Postage and Courier Services (\$162,500)

IV. Program Allocations

- Micro/Digital Imaging Services (\$124,000)
- Non-Capital Equipment (\$96,336)
- Maintenance and Repair of Equipment (\$91,592)
- Printing and Reproduction (\$80,389)
- Employee Wellness Activities (\$75,000)
- Parts and Supplies (\$67,878)
- District Uniforms (\$60,000)
- Safety Supplies (\$53,000)
- Advertising and Public Notices (\$51,500)
- Print Shop Equipment Lease (\$51,000)
- Fees Associated with Financial Activities (\$49,000)
- Telecommunications (\$32,341)
- Books, Subscriptions and Data (\$32,069)
- Travel for Staff Duties (\$27,195)
- Memberships and Dues (\$25,494)
- Employee Awards and Activities (\$14,000)
- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$45,080)
 - Structured Data Storage Expansion (\$22,540)
 - Personal Computer and Peripheral Equipment (\$15,800)
 - Enterprise Security System Upgrades (\$7,889)
 - Enterprise Server Replacements (\$5,635)
 - Edge Firewall Replacement (\$5,072)

IV. Program Allocations

6.1 Administrative and Operations Support – Executive management, executive support, governing board support, ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement and budget.

District Description

This activity supports the overall District and plays a key role in accomplishing District goals and objectives by providing executive direction, financial and human resources expertise, legal advice and representation, procurement, risk management and general support functions. The mission of the administrative bureaus is to provide the highest quality and cost-effective technical, business and human 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.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$7,432,488	\$7,920,831	\$8,380,962	\$8,845,209	\$9,111,093	\$265,884	3.0%
Other Personal Services	0	27,009	11,260	0	0	0	0
Contracted Services	627,423	793,461	855,032	576,451	558,809	(17,642)	-3.1%
Operating Expenses	1,475,089	1,818,777	1,651,813	2,016,964	2,042,469	25,505	1.3%
Operating Capital Outlay	78,095	161,167	61,047	17,235	102,016	84,781	491.9%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$9,613,095	\$10,721,245	\$10,960,114	\$11,455,859	\$11,814,387	\$358,528	3.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$11,814,387	\$0	\$0	\$0	\$0	\$0	\$11,814,387

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$9,111,093	\$0	\$9,111,093
Other Personal Services		0	0	0
Contracted Services		558,809	0	558,809
Operating Expenses		2,042,469	0	2,042,469
Operating Capital Outlay		102,016	0	102,016
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$11,814,387	\$0	\$11,814,387

Changes and Trends

Overall, the District has experienced cost increases in several areas. For FY2025-26, several new FTEs (salaries and benefits) were included to address increasing workloads across the program's subactivity areas. Starting in FY2025-26, increases within operating expenses are primarily due to rising rates for general liability insurance and digital imaging services, as well as funding for software and cloud services as more processes become automated and District systems shift from on-premises to cloud computing environments. Also, in FY2023-24 and FY2024-25, contracted services significantly increased primarily due to development of standardized technical specifications for bids and agreements for construction activities, as well as the implementation of a major upgrade to the District's financial systems.

Typically, there are fluctuations within operating capital outlay as a result of projects to support Information Technology (IT) infrastructure. In FY2026-27, the significant increase is driven by replacing unstructured data storage, expanding Districtwide IT storage, upgrading the enterprise security system and replacing an edge firewall.

IV. Program Allocations

Budget Variances

The 3.1 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$161,077), retirement (\$102,171), self-funded medical insurance (\$62,623), overtime (\$19,127), employer paid FICA taxes (\$12,327) and non-medical insurance premiums (\$3,577).
- Contracted services for technology support services (\$11,641), drug testing and background checks (\$4,000), enterprise security system upgrades (\$3,381) and the replacement of unstructured data storage (\$2,818).
- Operating expenses for maintenance and repair of equipment (\$32,372), micro/digital imaging services (\$20,000), software licensing and maintenance (\$19,811), safety supplies (\$18,000) and memberships and dues (\$2,934).
- Operating capital outlay for the replacement of unstructured data storage (\$45,080), expansion of structured data storage (\$22,540), personal computer and peripheral equipment (\$15,800), enterprise security system upgrades (\$7,889) and an edge firewall replacement (\$5,072).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$94,939).
- Contracted services for financial systems upgrades (\$33,982) and professional financial reporting assistance (\$5,500).
- Operating expenses for printing and reproduction (\$23,189), liability insurance (\$15,704), non-capital equipment (\$8,804), training (\$5,415), parts and supplies (\$5,401), District uniforms (\$5,000) and advertising and public notices (\$4,200).
- Operating capital outlay for a Virtual Desktop Infrastructure (VDI) expansion (\$11,490).

Major Budget Items

- Salaries and Benefits (\$9,111,093)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Independent Annual Financial Audit (\$121,811)
 - Professional Outside Legal Services (\$100,000)
 - Technology Support Services (\$51,167)
 - Expert Legal Consulting (\$45,000)
 - Outside Audit Assistance (\$30,000)
 - Americans with Disabilities Act Compliance of District Governing Board Meeting Materials (\$22,000)
 - Professional Financial Reporting Assistance (\$20,750)
 - Drug Testing and Background Checks (\$18,500)
 - Financial Systems Upgrades (\$7,382)
- Operating Expenses
 - Software Licensing and Maintenance (\$500,851)
 - Training (\$226,218)
 - Liability Insurance (\$176,088)
 - Postage and Courier Services (\$132,500)
 - Micro/Digital Imaging Services (\$124,000)
 - Non-Capital Equipment (\$96,336)
 - Maintenance and Repair of Equipment (\$91,592)
 - Printing and Reproduction (\$80,389)
 - Employee Wellness Activities (\$75,000)
 - Parts and Supplies (\$67,878)
 - District Uniforms (\$60,000)
 - Safety Supplies (\$53,000)
 - Advertising and Public Notices (\$51,500)
 - Print Shop Equipment Lease (\$51,000)

IV. Program Allocations

- Fees Associated with Financial Activities (\$49,000)
- Telecommunications (\$32,341)
- Books, Subscriptions and Data (\$32,069)
- Travel for Staff Duties (\$27,195)
- Memberships and Dues (\$25,494)
- Employee Awards and Activities (\$14,000)
- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$45,080)
 - Structured Data Storage Expansion (\$22,540)
 - Personal Computer and Peripheral Equipment (\$15,800)
 - Enterprise Security System Upgrades (\$7,889)
 - Enterprise Server Replacements (\$5,635)
 - Edge Firewall Replacement (\$5,072)

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 (DEP), the Florida Legislature and the Executive Office of the Governor (EOG).

District Description

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 DEP, the Florida Legislature and the EOG.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$1,237,765	\$1,246,243	\$1,335,936	\$1,184,491	\$1,258,239	\$73,748	6.2%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	107,929	111,766	127,211	143,811	143,811	0	0.0%
Operating Expenses	40,911	51,908	50,340	71,629	73,236	1,607	2.2%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$1,386,605	\$1,409,917	\$1,513,487	\$1,399,931	\$1,475,286	\$75,355	5.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27						
	\$1,475,286	\$0	\$0	\$0	\$0	\$0	\$1,475,286

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$1,258,239	\$0	\$1,258,239
Other Personal Services		0	0	0
Contracted Services		143,811	0	143,811
Operating Expenses		73,236	0	73,236
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,475,286	\$0	\$1,475,286

Changes and Trends

Overall, this subactivity represents a continued level of service over the past several years. However, in recent years, contracted services have increased due to the rising cost of annual audit services for the District's financial statements, as well as services to ensure District Governing Board meeting materials are compliant with the Americans with Disabilities Act (ADA).

Budget Variances

The 5.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$39,031), retirement (\$19,665), self-funded medical insurance (\$11,443) and employer paid FICA taxes (\$2,984).
- Operating expenses for memberships and dues (\$1,607).

Major Budget Items

- Salaries and Benefits (\$1,258,239)
- Contracted Services
 - Independent Annual Financial Audit (\$121,811)
 - ADA Compliance of District Governing Board Meeting Materials (\$22,000)

IV. Program Allocations

- Operating Expenses
 - Advertising and Public Notices (\$20,000)
 - Travel for Staff Duties (\$19,650)
 - Board Member Training (\$8,400)
 - Memberships and Dues (\$7,247)
 - Travel for Non-District Personnel (\$5,000)
 - Training (\$4,590)
 - Public Meetings (\$4,345)

IV. Program Allocations

6.1.2 General Counsel/Legal – The Office of the General Counsel provides professional legal advice, representation, research, preventative law and counsel to the District's Governing Board, Executive Team, and its component units on matters relating to contracts, personnel and preventative law.

District Description

The Office of the General Counsel provides professional legal advice, representation, research, preventative law, and counsel to the District's Governing Board, Executive Team and its component units on matters relating to contracts, personnel and preventative law.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$610,732	\$637,253	\$673,987	\$898,156	\$930,360	\$32,204	3.6%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	28,388	110,813	193,923	145,000	145,000	0	0.0%
Operating Expenses	41,162	27,846	23,863	37,230	37,230	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$680,282	\$775,912	\$891,773	\$1,080,386	\$1,112,590	\$32,204	3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$1,112,590	\$0	\$0	\$0	\$0	\$0	\$1,112,590

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$930,360	\$0	\$930,360
Other Personal Services		0	0	0
Contracted Services		145,000	0	145,000
Operating Expenses		37,230	0	37,230
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,112,590	\$0	\$1,112,590

Changes and Trends

The level of support provided by the General Counsel for this subactivity varies with the allocation of staff resources (salaries and benefits) required each year for the support of other program-specific efforts such as regulatory activities and the establishment and evaluation of minimum flows and minimum water levels. For FY2025-26, one FTE was included to maintain the current level of service given the increased complexity of legal matters involved in the office's workload. Professional outside legal advice varies from year to year and is contingent upon current litigation which is reflected within contracted services.

Budget Variances

The 3 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$14,142), retirement (\$9,002), self-funded medical insurance (\$7,635) and employer paid FICA taxes (\$1,083).

Major Budget Items

- Salaries and Benefits (\$930,360)
- Contracted Services
 - Professional Outside Legal Services (\$100,000)
 - Expert Legal Consulting (\$45,000)

IV. Program Allocations

- Operating Expenses
 - Books, Subscriptions and Data (\$17,690)
 - Training (\$8,720)
 - Recording and Court Costs (\$7,500)
 - Travel for Staff Duties (\$1,520)
 - Memberships and Dues (\$1,300)

IV. Program Allocations

6.1.3 Inspector General – The Office of 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 Office of 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.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$197,472	\$211,213	\$222,226	\$238,263	\$241,550	\$3,287	1.4%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	2,000	0	0	30,000	30,000	0	0.0%
Operating Expenses	3,589	3,037	3,181	7,804	7,804	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$203,061	\$214,250	\$225,407	\$276,067	\$279,354	\$3,287	1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$279,354	\$0	\$0	\$0	\$0	\$279,354

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$241,550	\$0	\$241,550
Other Personal Services		0	0	0
Contracted Services		30,000	0	30,000
Operating Expenses		7,804	0	7,804
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$279,354	\$0	\$279,354

Changes and Trends

Although the District's strategic focus for this subactivity has not changed, salaries and benefits have steadily increased over the past several years within this subactivity. Also, contracted services for outside assistance and operating expenses such as travel for staff duties can vary from year to year depending on the complexity of the Governing Board-approved audit plan. Expenditures within operating expenses have increased over the past couple of years for travel associated with staff duties and training opportunities.

Budget Variances

The 1.2 percent increase is primarily due to an increase in:

- Salaries and benefits for self-funded medical insurance (\$1,573) and retirement (\$1,469).

Major Budget Items

- Salaries and Benefits (\$241,550)
- Contracted Services
 - Outside Audit Assistance (\$30,000)
- Operating Expenses
 - Travel for Staff Duties (\$2,590)
 - Training (\$1,900)
 - Books, Subscriptions and Data (\$1,424)
 - Memberships and Dues (\$990)

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, records management and imaging services.

District Description

This subactivity includes finance, budget, accounting, risk management and document services which provides Districtwide print and mail services, records management and imaging services.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$3,124,621	\$3,514,691	\$3,671,317	\$3,674,272	\$3,684,505	\$10,233	0.3%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	158,322	152,649	139,080	162,250	156,750	(5,500)	-3.4%
Operating Expenses	686,450	771,478	752,040	891,067	885,162	(5,905)	-0.7%
Operating Capital Outlay	0	9,230	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$3,969,393	\$4,448,048	\$4,562,437	\$4,727,589	\$4,726,417	(\$1,172)	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$4,726,417	\$0	\$0	\$0	\$0	\$4,726,417

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$3,684,505	\$0	\$3,684,505
Other Personal Services		0	0	0
Contracted Services		156,750	0	156,750
Operating Expenses		885,162	0	885,162
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$4,726,417	\$0	\$4,726,417

Changes and Trends

Overall, this subactivity has steadily increased over the past several years. For FY2025-26, an FTE was included to improve the management of District efforts of applying for and tracking various grants, as well as ensuring compliance with the additional requirements associated with state and federal grants. Expenditures within contracted services will fluctuate annually primarily due to professional financial reporting. Within operating expenses, there has been a significant increase starting in FY2023-24. Some of the major factors include increases in rates for general liability insurance and digital imaging services to expedite the scanning of records being stored onsite.

Budget Variances

The 0.02 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$108,541).
- Contracted services for professional financial reporting assistance (\$5,500).
- Operating expenses for printing and reproduction (\$21,000), liability insurance (\$15,704), parts and supplies (\$5,000), District uniforms (\$5,000) and training (\$1,500).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$54,594), retirement (\$44,972), self-funded medical insurance (\$8,126), overtime (\$6,000), employer paid FICA taxes (\$4,180) and non-medical insurance premiums (\$981).

IV. Program Allocations

- Operating expenses for micro/digital imaging services (\$20,000), safety supplies (\$18,000), fees associated with financial activities (\$2,000), memberships and dues (\$1,360) and maintenance and repair of equipment (\$670).

Major Budget Items

- Salaries and Benefits (\$3,684,505)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Professional Financial Reporting Assistance (\$20,750)
 - Safety and Industrial Hygiene Testing Services (\$4,000)
- Operating Expenses
 - Liability Insurance (\$176,088)
 - Postage and Courier Services (\$132,500)
 - Micro/Digital Imaging Services (\$124,000)
 - Printing and Reproduction (\$71,000)
 - Parts and Supplies (\$64,947)
 - Training (\$60,405)
 - District Uniforms (\$60,000)
 - Safety Supplies (\$53,000)
 - Print Shop Equipment Lease (\$51,000)
 - Fees Associated with Financial Activities (\$49,000)

IV. Program Allocations

6.1.5 Fleet Services – This subactivity includes fleet services support to all District programs and projects.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

The water management districts, Department of Environmental Protection and the Executive Office of the Governor agreed that beginning in FY2012–13, this subactivity would be moved to activity

3.6 Fleet Services.

IV. Program Allocations

6.1.6 Procurement/Contract Administration – This subactivity supports all procurement activities to purchase goods and services.

District Description

This subactivity supports all procurement activities to purchase goods and services, which includes the development of contracts; issuance of purchase orders; requests for proposals, bids and quotes; and administration of purchasing cards, all in accordance with federal laws, Florida Statutes, Florida Administrative Code, Governing Board policies and District procedures and guidelines.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$685,576	\$680,910	\$898,396	\$1,164,817	\$1,222,755	\$57,938	5.0%
Other Personal Services	0	26,843	10,717	0	0	0	0
Contracted Services	15,106	107,460	197,450	0	0	0	0
Operating Expenses	15,059	18,568	14,712	75,090	70,790	(4,300)	-5.7%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$715,741	\$833,781	\$1,121,275	\$1,239,907	\$1,293,545	\$53,638	4.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$1,293,545	\$0	\$0	\$0	\$0	\$0	\$1,293,545

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$1,222,755	\$0	\$1,222,755
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		70,790	0	70,790
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,293,545	\$0	\$1,293,545

Changes and Trends

Due to the increasing volume of work in recent years within procurement, staff resources (salaries and benefits) were reallocated in FY2024-25, as well as the inclusion of one new FTE for FY2025-26. This has increased efficiency, as well as maintaining the same level of service for the District's internal staff. Temporary services, or other personal services, were required during FY2023-24 and FY2024-25 to supplement unanticipated vacancies.

From FY2022-23 through FY2024-25, funding was provided within contracted services for the development of standardized technical specifications for bids and agreements for construction activities. Within operating expenses, there has been a significant increase starting in FY2025-26 due to an emphasis on continuous improvement through training opportunities.

Budget Variances

The 4.3 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$21,448), overtime (\$12,000), retirement (\$11,460), self-funded medical insurance (\$9,664), employer paid FICA taxes (\$1,641) and the reallocation of staff resources (\$1,260).

The increase is primarily offset by a reduction in:

- Operating expenses for training (\$4,000) and books, subscriptions and data (\$300).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,222,755)
- Operating Expenses
 - Training (\$54,000)
 - Advertising and Public Notices (\$5,000)
 - Office Supplies (\$2,500)
 - Memberships and Dues (\$2,500)
 - Professional Licenses (\$2,100)
 - Books, Subscriptions and Data (\$2,000)

IV. Program Allocations

6.1.7 Human Resources – This subactivity provides human resources support for the district.

District Description

This subactivity provides confidential support, advice and information to all District employees, supervisors and Executive staff regarding human resource guidelines, procedures, principles and best practices in human capital management. In addition, the District's goal is to continuously balance the needs of appropriate resources (e.g., staff, equipment) with the current state of the economy and its commitment to excellence.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$953,394	\$959,334	\$1,037,082	\$1,007,797	\$1,070,362	\$62,565	6.2%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	184,651	144,913	62,356	14,500	18,500	4,000	27.6%
Operating Expenses	155,307	107,875	214,211	250,947	246,479	(4,468)	-1.8%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$1,293,352	\$1,212,122	\$1,313,649	\$1,273,244	\$1,335,341	\$62,097	4.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$1,335,341	\$0	\$0	\$0	\$0	\$0	\$1,335,341

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$1,070,362	\$0	\$1,070,362
Other Personal Services		0	0	0
Contracted Services		18,500	0	18,500
Operating Expenses		246,479	0	246,479
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,335,341	\$0	\$1,335,341

Changes and Trends

With an emphasis on employee recruitment and retention, this subactivity has experienced an increase within operating expenses starting in FY2024-25 as a result of providing more Districtwide training opportunities. That same year was a significant decrease in contracted services for employee wellness activities which was fully reimbursed by the District's previous health insurance provider.

Budget Variances

The 4.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$22,468), self-funded medical insurance (\$15,378), the reallocation of staff resources (\$11,985), retirement (\$10,268) and employer paid FICA taxes (\$1,719).
- Contracted services for background checks and drug testing (\$4,000).
- Operating expenses for books, subscriptions and data (\$1,032).

The increases are primarily offset by a reduction in:

- Operating expenses for advertising and public notices (\$4,000) and education support (\$1,500).

Major Budget Items

- Salaries and Benefits (\$1,070,362)
- Contracted Services
 - Background Checks and Drug Testing (\$18,500)

IV. Program Allocations

- Operating Expenses
 - Training (\$91,612)
 - Employee Wellness Activities (\$75,000)
 - Advertising and Public Notices (\$21,500)
 - Employee Awards and Activities (\$14,000)
 - Employee Moving Expense Reimbursement (\$9,000)
 - Books, Subscriptions and Data (\$8,000)
 - Materials for Districtwide Professional Development Training (\$6,000)
 - Memberships and Dues (\$5,577)
 - Promotional Materials for Career Fairs (\$5,000)
 - Education Support (\$4,000)

IV. Program Allocations

6.1.8 Communications – This subactivity includes telecommunications for the district.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$0	\$0	\$0

A change was made in the FY2012–13 budget to allocate all IT costs formerly assigned to *6.1.8 Communications* and *6.2 Computer/Computer Support* to each separate Program to conform to terminology and methodology in the State budget, which reflects the associated share of IT costs allocated across the six programs. A new activity named *Technology and Information Services* was created for programs 1.0 through 5.0 (1.5, 2.7, 3.7, 4.5, 5.6) for reporting by program allocation. A new subactivity was created for program 6.0 named *6.1.9 Technology and Information Services* for reporting the allocation to program 6.0.

IV. Program Allocations

6.1.9 Technology and Information Services – This subactivity includes computer hardware and software, data lines, computer support and maintenance, Information Technology (IT) consulting services, data centers, network operations, web support and updates, desktop support, application development associated with this program, and related activities.

District Description

This activity represents an allocation of Technology and Information Services in support of the **6.0 Management and Administration** program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network and desktop computing equipment; upgrades to operating, database and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted - Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$622,928	\$671,187	\$542,018	\$677,413	\$703,322	\$25,909	3.8%
Other Personal Services	0	166	543	0	0	0	0
Contracted Services	131,027	165,860	135,012	80,890	64,748	(16,142)	-20.0%
Operating Expenses	532,611	838,065	593,466	683,197	721,768	38,571	5.6%
Operating Capital Outlay	78,095	151,937	61,047	17,235	102,016	84,781	491.9%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$1,364,661	\$1,827,215	\$1,332,086	\$1,458,735	\$1,591,854	\$133,119	9.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$1,591,854	\$0	\$0	\$0	\$0	\$1,591,854

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$703,322	\$0	\$703,322
Other Personal Services		0	0	0
Contracted Services		64,748	0	64,748
Operating Expenses		721,768	0	721,768
Operating Capital Outlay		102,016	0	102,016
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$1,591,854	\$0	\$1,591,854

Changes and Trends

A third-party review of the District's IT security processes and threat prevention strategies performed in FY2022-23 identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs was still necessary. These two additional FTEs are allocated to all six *Technology and Information Services* activities within *Programs 1.0 through 6.0* as Districtwide support beginning with FY2025-26.

The level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding from FY2023-24 through FY2024-25 primarily due to the implementation of a major upgrade to the District's financial systems.

IV. Program Allocations

Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). In FY2026-27, the notable increase is a result of the replacement of unstructured data storage, expansion of Districtwide IT storage, upgrades to the enterprise security system and replacement of an edge firewall.

Budget Variances

The 9.1 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$9,247), self-funded medical insurance (\$8,804), retirement (\$5,335), overtime (\$1,127) and employer paid FICA taxes (\$708).
- Contracted services for technology support services (\$11,641), enterprise security system upgrades (\$3,381) and the replacement of unstructured data storage (\$2,818).
- Operating expenses for maintenance and repair of equipment (\$31,702) and software licensing and maintenance (\$19,811).
- Operating capital outlay for the replacement of unstructured data storage (\$45,080), expansion of structured data storage (\$22,540), personal computer and peripheral equipment (\$15,800), enterprise security system upgrades (\$7,889) and an edge firewall replacement (\$5,072).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades (\$33,982).
- Operating expenses for non-capital equipment (\$8,804), printing and reproduction (\$2,189) and telecommunications (\$1,641).
- Operating capital outlay for a VDI expansion (\$11,490).

Major Budget Items

- Salaries and Benefits (\$703,322)
- Contracted Services
 - Technology Support Services (\$51,167)
 - Financial Systems Upgrades (\$7,382)
 - Enterprise Security System Upgrades (\$3,381)
 - Unstructured Data Storage Replacement (\$2,818)
- Operating Expenses
 - Software Licensing and Maintenance (\$500,851)
 - Non-Capital Equipment (\$95,436)
 - Maintenance and Repair of Equipment (\$82,092)
 - Telecommunications (\$24,621)
 - Printing and Reproduction (\$7,889)
 - Training (\$4,991)
 - Parts and Supplies (\$2,931)
- Operating Capital Outlay
 - Unstructured Data Storage Replacement (\$45,080)
 - Structured Data Storage Expansion (\$22,540)
 - Personal Computer and Peripheral Equipment (\$15,800)
 - Enterprise Security System Upgrades (\$7,889)
 - Enterprise Server Replacements (\$5,635)
 - Edge Firewall Replacement (\$5,072)

IV. Program Allocations

6.2 Computer/Computer Support – Computer hardware and software, computer support and maintenance, and computer reserves/sinking fund.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$0	\$0	\$0

A change was made in the FY2012–13 budget to allocate all IT costs formerly assigned to *6.1.8 Communications* and *6.2 Computer/Computer Support* to each separate Program to conform to terminology and methodology in the State budget, which reflects the associated share of IT costs allocated across the six programs. A new activity named *Technology and Information Services* was created for programs 1.0 through 5.0 (1.5, 2.7, 3.7, 4.5, 5.6) for reporting by program allocation. A new subactivity was created for program 6.0 named *6.1.9 Technology and Information Services* for reporting the allocation to program 6.0.

IV. Program Allocations

6.3 Reserves – This activity is included in the district's General Fund Deficiencies Reserve.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	0	0	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		0	0	0
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. Program Allocations

6.4 Other (Tax Collector/Property Appraiser Fees) – Tax collector/property appraiser fees.

District Description

The District pays commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services rendered. The Property Appraiser commissions are calculated by applying the proportion of District ad valorem taxes versus total 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. The District has no control over these expenditures, as commissions are set by Florida Statutes and are non-negotiable.

SOUTHWEST 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 Budget)	Fiscal Year 2026-27 (Preliminary Budget)	Difference in \$ (Adopted -- Preliminary)	% of Change (Adopted -- Preliminary)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	2,973,782	2,944,023	3,010,439	3,278,180	3,278,180	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,973,782	\$2,944,023	\$3,010,439	\$3,278,180	\$3,278,180	\$0	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026-27						
	\$3,278,180	\$0	\$0	\$0	\$0	\$0	\$3,278,180

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$0	\$0	\$0
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		3,278,180	0	3,278,180
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		\$3,278,180	\$0	\$3,278,180

Changes and Trends

Commissions associated with the collection of ad valorem taxes have been steadily increasing over the past five years due to new construction and growth within the region.

Budget Variances

There is no variance in this activity.

Major Budget Items

- Operating Expenses
 - Property Tax Commissions (\$3,248,180)
 - Postage and Courier Services (\$30,000)

IV. Program Allocations

B. District Specific Programs

1. District Springs Program

This program includes projects designed to take an ecosystem-level approach to springs management by improving water quality and clarity and restoring natural habitats. The District is home to five Outstanding Florida Springs. In total, there are over 200 documented springs and the rivers, bays and estuaries that are fed by them have experienced ecological changes caused by both natural variability and human activities. The District has developed Surface Water Improvement and Management (SWIM) plans for its five first-magnitude spring groups: Rainbow River, Kings Bay/Crystal River, Homosassa River, Chassahowitzka River and Weeki Wachee River. Through state and local partnerships, the District implements projects identified in the SWIM plans to conserve and restore the ecological balance of these spring systems. Examples of these projects include establishing minimum flows and minimum water levels, bank stabilization, wetland treatment, shoreline restoration, increasing water reuse and septic to sewer conversions. Over the past five years, the District has been able to continue its commitment to these projects with funds from the Legislature. Since the dedication of Springs restoration, state funding has also been made available directly to local cooperators within the District's region. Even though those funds are not reflected in the District's budget or the chart below, the District works closely with the cooperators to provide the same level of technical expertise.

The FY2026-27 Preliminary Budget includes \$5,005,263 for the Springs Program. The chart below illustrates the investments in this program, accelerated by state appropriations from the Legislature.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

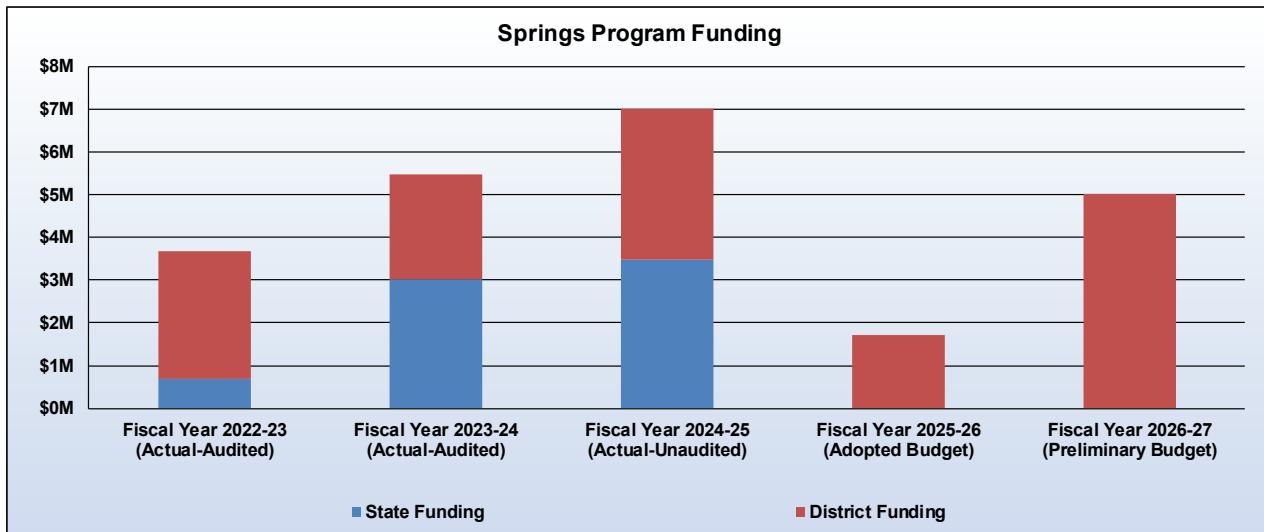
PROGRAM BY SOURCE

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

PRELIMINARY BUDGET - Fiscal Year 2026-27

District Springs Program

Funding Source	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted Budget)	Fiscal Year 2026-27 (Preliminary Budget)
State Funding	\$684,622	\$3,036,588	\$3,466,143	\$0	\$0
District Funding	2,982,865	2,430,559	3,534,573	1,714,930	\$5,005,263
TOTAL	\$3,667,487	\$5,467,147	\$7,000,716	\$1,714,930	\$5,005,263



⁽¹⁾ The FY2026-27 Preliminary Budget does not anticipate state funding to be appropriated by the 2026 Florida Legislature that would be awarded to the District through DEP.

IV. Program Allocations

C. Program Allocations by Area of Responsibility

Subsection 373.535(1)(a)2, Florida Statutes, 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

SOUTHWEST 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
1.0 Water Resource Planning and Monitoring	\$32,827,452	\$9,677,613	\$5,842,341	\$8,825,796	\$8,481,702
1.1 - District Water Management Planning	8,826,976	X	X	X	X
1.1.1 - Water Supply Planning	659,001	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	749,341	X			X
1.1.3 - Other Water Resources Planning	7,418,634	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	19,372,002	X	X	X	X
1.3 - Technical Assistance	1,034,959	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,593,515	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$109,998,809	\$86,123,628	\$9,593,569	\$5,429,734	\$8,851,878
2.1 - Land Acquisition	3,667,121	X		X	X
2.2 - Water Source Development	87,746,683	X	X	X	X
2.2.1 - Water Resource Development Projects	4,716,233	X	X		X
2.2.2 - Water Supply Development Assistance	82,443,800	X	X	X	X
2.2.3 - Other Water Source Development Activities	586,650	X			
2.3 - Surface Water Projects	15,732,502	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	1,694,271	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,158,232	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$25,754,339	\$2,715,487	\$2,655,709	\$10,831,977	\$9,551,166
3.1 - Land Management	5,033,515				X
3.2 - Works	10,028,757	X	X	X	X
3.3 - Facilities	3,392,889	X	X	X	X
3.4 - Invasive Plant Control	941,020		X	X	X
3.5 - Other Operation and Maintenance Activities	1,418,632	X	X	X	X
3.6 - Fleet Services	2,507,261	X	X	X	X
3.7 - Technology & Information Services	2,432,265	X	X	X	X
4.0 Regulation	\$24,344,252	\$4,460,640	\$7,344,618	\$5,768,698	\$6,770,296
4.1 - Consumptive Use Permitting	3,308,357	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	952,840	X	X		
4.3 - Environmental Resource and Surface Water Permitting	9,329,240		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,909,832	X	X	X	X
4.5 - Technology & Information Services	5,843,983	X	X	X	X
5.0 Outreach	\$2,724,760	\$884,037	\$683,572	\$527,181	\$629,970
5.1 - Water Resource Education	920,097	X	X	X	X
5.2 - Public Information	1,368,364	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	56,632	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	379,667	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$195,649,612	\$103,861,405	\$26,119,809	\$31,383,386	\$34,285,012
6.0 Management and Administration	\$13,970,553				
6.1 - Administrative and Operations Support	10,960,114				
6.1.1 - Executive Direction	1,513,487				
6.1.2 - General Counsel / Legal	891,773				
6.1.3 - Inspector General	225,407				
6.1.4 - Administrative Support	4,562,437				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,121,275				
6.1.7 - Human Resources	1,313,649				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,332,086				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,010,439				
TOTAL	\$209,620,165				

IV. Program Allocations

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

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$33,359,181	\$7,424,644	\$6,445,331	\$9,495,334	\$9,993,872
1.1 - District Water Management Planning	11,378,530	X	X	X	X
1.1.1 - Water Supply Planning	777,620	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	1,725,209	X			X
1.1.3 - Other Water Resources Planning	8,875,701	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	17,364,435	X	X	X	X
1.3 - Technical Assistance	1,063,678	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,552,538	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$145,412,028	\$110,173,348	\$3,726,814	\$2,176,055	\$29,335,811
2.1 - Land Acquisition	17,294,708	X		X	X
2.2 - Water Source Development	112,289,817	X	X	X	X
2.2.1 - Water Resource Development Projects	6,431,399	X	X		X
2.2.2 - Water Supply Development Assistance	105,076,903	X	X	X	X
2.2.3 - Other Water Source Development Activities	781,515		X		
2.3 - Surface Water Projects	13,771,034	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	979,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,077,469	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$31,469,026	\$2,993,592	\$2,526,396	\$14,014,975	\$11,934,063
3.1 - Land Management	6,125,116				X
3.2 - Works	14,326,697	X	X	X	X
3.3 - Facilities	3,463,753	X	X	X	X
3.4 - Invasive Plant Control	446,802		X	X	X
3.5 - Other Operation and Maintenance Activities	1,029,570			X	
3.6 - Fleet Services	3,717,985	X	X	X	X
3.7 - Technology & Information Services	2,359,103	X	X	X	X
4.0 Regulation	\$28,105,278	\$5,129,252	\$8,518,072	\$6,606,545	\$7,851,409
4.1 - Consumptive Use Permitting	4,274,983	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,059,489	X	X		
4.3 - Environmental Resource and Surface Water Permitting	11,401,546		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,622,012	X	X	X	X
4.5 - Technology & Information Services	6,747,248	X	X	X	X
5.0 Outreach	\$3,168,113	\$1,067,952	\$784,070	\$602,447	\$713,644
5.1 - Water Resource Education	1,127,441	X	X	X	X
5.2 - Public Information	1,542,202	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	131,818	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	366,652	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$241,513,626	\$126,788,788	\$22,000,683	\$32,895,356	\$59,828,799
6.0 Management and Administration	\$14,734,039				
6.1 - Administrative and Operations Support	11,455,859				
6.1.1 - Executive Direction	1,399,931				
6.1.2 - General Counsel / Legal	1,080,386				
6.1.3 - Inspector General	276,067				
6.1.4 - Administrative Support	4,727,589				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,239,907				
6.1.7 - Human Resources	1,273,244				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,458,735				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,278,180				
TOTAL	\$256,247,665				

IV. Program Allocations

SOUTHWEST 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
1.0 Water Resource Planning and Monitoring	\$37,251,668	\$10,727,990	\$7,274,630	\$8,212,158	\$11,036,890
1.1 - District Water Management Planning	10,689,720	X	X	X	X
1.1.1 - Water Supply Planning	814,169	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	1,830,246	X			X
1.1.3 - Other Water Resources Planning	8,045,305	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	21,641,732	X	X	X	X
1.3 - Technical Assistance	1,103,162	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,817,054	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$102,842,377	\$84,421,071	\$3,784,228	\$1,245,910	\$13,391,168
2.1 - Land Acquisition	710,383	X		X	X
2.2 - Water Source Development	86,324,493	X	X	X	X
2.2.1 - Water Resource Development Projects	6,225,657	X	X		X
2.2.2 - Water Supply Development Assistance	79,334,798	X	X	X	X
2.2.3 - Other Water Source Development Activities	764,038		X		
2.3 - Surface Water Projects	12,640,105	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	1,684,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,483,396	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$40,728,350	\$3,054,345	\$2,607,597	\$22,406,149	\$12,660,259
3.1 - Land Management	6,891,877				X
3.2 - Works	23,296,421	X	X	X	X
3.3 - Facilities	3,418,685	X	X	X	X
3.4 - Invasive Plant Control	534,553		X	X	X
3.5 - Other Operation and Maintenance Activities	250,139				X
3.6 - Fleet Services	3,694,188	X	X	X	X
3.7 - Technology & Information Services	2,642,487	X	X	X	X
4.0 Regulation	\$28,395,017	\$5,088,604	\$8,646,725	\$6,715,283	\$7,944,405
4.1 - Consumptive Use Permitting	4,226,940	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,092,709	X	X		
4.3 - Environmental Resource and Surface Water Permitting	11,810,010		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,279,181	X	X	X	X
4.5 - Technology & Information Services	6,986,177	X	X	X	X
5.0 Outreach	\$3,287,460	\$1,060,709	\$820,687	\$652,926	\$753,138
5.1 - Water Resource Education	1,080,199	X	X	X	X
5.2 - Public Information	1,601,515	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	146,595	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	459,151	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$212,504,872	\$104,352,719	\$23,133,867	\$39,232,426	\$45,785,860
6.0 Management and Administration	\$15,092,567				
6.1 - Administrative and Operations Support	11,814,387				
6.1.1 - Executive Direction	1,475,286				
6.1.2 - General Counsel / Legal	1,112,590				
6.1.3 - Inspector General	279,354				
6.1.4 - Administrative Support	4,726,417				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,293,545				
6.1.7 - Human Resources	1,335,341				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,591,854				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,278,180				
TOTAL	\$227,597,439				

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from fiscal year 2022-23 to fiscal year 2026-27.

**SOUTHWEST 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	FY2022-23 to FY2026-27		Fiscal Year					Adopted to Preliminary FY2025-26 to FY2026-27	
		Difference	% Change	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	Difference	% Change
All Programs	Authorized Positions	20.00	3.43%	583.00	583.00	583.00	603.00	603.00	0.00	0.00%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WORKFORCE	20.00	3.43%	583.00	583.00	583.00	603.00	603.00	0.00	0.00%
Water Resource Planning and Monitoring	Authorized Positions	(0.28)	-0.20%	138.71	138.42	137.14	137.56	138.43	0.87	0.63%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WORKFORCE	(0.28)	-0.20%	138.71	138.42	137.14	137.56	138.43	0.87	0.63%
Land Acquisition, Restoration and Public Works	Authorized Positions	(7.60)	-13.28%	57.24	56.82	53.28	50.62	49.64	(0.98)	-1.94%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WORKFORCE	(7.60)	-13.28%	57.24	56.82	53.28	50.62	49.64	(0.98)	-1.94%
Operation and Maintenance of Works and Lands	Authorized Positions	5.72	5.09%	112.27	110.38	113.71	117.99	117.99	0.00	0.00%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WORKFORCE	5.72	5.09%	112.27	110.38	113.71	117.99	117.99	0.00	0.00%
Regulation	Authorized Positions	16.07	8.22%	195.55	196.05	197.11	210.66	211.62	0.96	0.46%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WORKFORCE	16.07	8.22%	195.55	196.05	197.11	210.66	211.62	0.96	0.46%
Outreach	Authorized Positions	2.01	13.14%	15.30	15.60	16.86	16.91	17.31	0.40	2.37%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WORKFORCE	2.01	13.14%	15.30	15.60	16.86	16.91	17.31	0.40	2.37%
Management and Administration	Authorized Positions	4.08	6.38%	63.93	65.73	64.90	69.26	68.01	(1.25)	-1.80%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WORKFORCE	4.08	6.38%	63.93	65.73	64.90	69.26	68.01	(1.25)	-1.80%

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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 that 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 Systems 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.

NS Objective 1: Maintain the integrity and functions of water resources and related natural systems.		Fiscal Year 2024-25	
Annual Measures		Annual	Cumulative
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively.			
Aquifer	0	9	
Estuary	0	14	
Lake	2	126	
River	0	14	
Spring	0	10	
Wetland	0	34	
Number and percentage of water bodies meeting their adopted MFLs.		Annual	Percent
Number of water bodies meeting MFLs	197		
Number of water bodies with adopted MFLs	207		95.17%

- **Natural Systems 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 with an adopted or approved recovery or prevention strategy.

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		Fiscal Year 2024-25	
Annual Measures		Annual	Percent
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.			
Number of water bodies with an adopted recovery or prevention strategy	7		70.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	10		

VI. Performance Measures

B. Water Quality

Primary Goal: To achieve and maintain surface water quality standards.

- **Water Quality Objective 1: Identify the efficiency of permit review, issuance and relative cost of permit processing.**
 - For closed applications, median time to process Environmental Resource Permits (ERPs) by permit type and total.
 - For ERPs, cost to issue permit for all permit types.
 - For ERPs, in-house application to staff ratio for all permit types.

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		Median
Exemptions and noticed general permits	32.00		28.00		29.00		31.00		30.00
Individually processed permits	69.00		51.00		50.00		53.00		52.00
All authorizations combined	47.00		33.00		33.00		36.00		34.50
For ERPs, cost to issue permit for all permit types.	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number
Total cost	\$585,249.17	\$275.41	\$652,236.78	\$291.70	\$703,450.51	\$305.98	\$687,986.13	\$285.23	\$2,628,922.59
Number of permits	2,125		2,236		2,299		2,412		9,072
For ERP, In-House Application to Staff Ratio for All Permit Types.	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number
Total number of open applications	2,125	68.99	2,236	63.06	2,299	60.93	2,412	62.93	9,072
Number of staff for the permit area	30.80		35.46		37.73		38.33		142.32

VI. Performance Measures

C. Water Supply

Primary Goal: To ensure a safe and adequate source of water for all users.

- **Water Supply Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.**
 - Districtwide, estimated amount of water (million gallons per day) made available through projects that the District has constructed or contributed funding to, excluding conservation projects.
 - Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.		Fiscal Year 2024-25
Annual Measure		
Districtwide, the quantity (mgd) of the 2020-2040 Public Supply increase in demand that has been met, excluding water conservation projects.		MGD 101.89
Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).		GPCD 71.00

- **Water Supply Objective 2: Identify the efficiency of permit review, 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.

WS Objective 2: Identify the efficiency of permit review, issuance, and relative cost of permit processing.										Fiscal Year 2024-25 Annualized Performance
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4			
For closed applications, the median time to process CUP by permit type and total.	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	21.00		24.00		21.00		23.00		22.00	
All authorizations combined	9.00		9.00		13.00		21.00		11.00	
For CUPs, 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	\$93,472.56	\$204.98	\$118,835.52	\$256.66	\$109,542.32	\$202.48	\$109,628.56	\$406.03	\$431,478.96	\$249.41
Number of permits	456		463		541		270		1,730	
For CUP, 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	456	102.93	461	83.97	541	106.92	270	53.15	1,728	86.14
Number of staff for the permit area	4.43		5.49		5.06		5.08		20.06	

VI. Performance Measures

D. Mission Support

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

- **Mission Support Objective 1: Assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.**
 - Administrative costs (Programs 5.0 and 6.0) as a percentage of total expenditures.

MS Objective 1: Assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.		Fiscal Year 2024-25	
Annual Measure		Number	Percentage
Administrative Costs as a Percentage of Total Expenditures		\$16,695,313	7.96%
Administrative Costs		\$209,620,165	
Total Expenditures			

VII. Basin Budgets

This section is not applicable to the Southwest Florida Water Management District.

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VIII. Appendices

A. Related Reports

The following table includes a list of reports provided to the state that support the District's Final Annual Service Budget. Also included are the due dates and the District's contact information.

PLAN / REPORT / ACTIVITY	DUE DATE	CONTACT	TELEPHONE
Preliminary Budget Submission	Annual - January 15	Andrea Shamblin	352-269-3858
Consolidated Annual Report (CAR)	Annual - March 1	MaryMargaret Hull	352-269-6220
Strategic Plan	Annual - March 1	Michelle Weaver	352-269-6875
Surface Water Improvement & Management (SWIM) Priority Waterbody List	Every 5 years (Updated September 2025)	Vivianna Bendixson	813-344-5832
Tentative Budget Submission	Annual - August 1	Andrea Shamblin	352-269-3858
Adopted Annual Service Budget	Annual - October	Andrea Shamblin	352-269-3858
Five-Year Water Resource Development Work Program	Annual - October	Paige Tara	352-269-5611
Regional Water Supply Plan (RWSP)	Every 5 years (Updated December 2025)	Cassidy Hampton	352-269-5183

VIII. Appendices

B. Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), Florida Statutes, 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 \$77,270,437 for fiscal year (FY) 2026-27.

Since FY2019-20, 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 will be submitted to the DEP for funding. A summary of the projects grouped by anticipated funding source in the FY2026-27 Preliminary Budget is included below. Actual state appropriations for AWS will be identified after the 2026 legislative session and included in the FY2026-27 Tentative Budget.

Funding Source	FY2026-27 Preliminary Budget	Percent of Total AWS Budget
District	\$65,270,437	84.5%
State General Revenue	\$12,000,000	15.5%
Total AWS Budget	\$77,270,437	100.0%

District funding for:

- Cooperative Funding Initiatives (\$65,270,437)

State General Revenue funding for:

- Water Supply & Water Resource Development Grant Program for selected projects (\$12,000,000)

VIII. Appendices

C. Project Worksheets

This appendix includes a detailed listing of projects that provide direct water quality or water supply benefits and/or contain a construction component. This section is not applicable for the Preliminary Budget submittal but will be included in the Tentative Budget submittal for FY2026-27.

VIII. Appendices

D. Outstanding Debt

This section is not applicable to the Southwest Florida Water Management District.

VIII. Appendices

E. Consistency Issues for Fiscal Year 2025-26

1. Prior Fiscal Years' Summary

In fiscal year (FY) 2011-12 the five water management districts agreed to and implemented tiered management classification and performance metrics.

In FY2012-13 the management tiers were re-evaluated based on district size, scope and programs of each district. The tiers are set at South Florida Water Management District Tier 1, Southwest Florida Water Management District (District) and St. Johns Water Management District at Tier 2 and Northwest Florida Water Management District and Suwannee River Water Management District at Tier 3. The Tier 2 and Tier 3 districts adopted common pay grades, which facilitates 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 and now include 8 Consumptive Use Permits, 9 Environmental Resource Permits, 1 Mission Support, 4 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 greater than the state.

In November 2011, the District instituted a replacement standard that went above the DMS standards for mileage on gasoline vehicles. Concurrently, the District adopted a change in the minimum vehicle replacement age requirement to 10 years, in lieu of 12 years.

2. Current Fiscal Year's 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 FY2022-23 Adopted Budget increased the Full-Time Equivalent (FTE) positions from 574 FTEs to 583 FTEs. The nine additional FTEs were essential to ensure the District continues to meet its regulatory responsibilities without reducing the level of service provided to the permitting community. Prior to FY2022-23, the District maintained staffing levels at 574 FTEs since FY2014-15 when it reduced its workforce by 11 FTEs from 585 FTEs. The FY2025-26 Adopted Budget increased the total workforce by 20 FTEs from 583 to 603 FTEs. Due to the considerable growth within the region and recent stormwater rule changes, these additional FTEs were necessary for the District to meet its statutory responsibilities, as well as its strategic initiatives.

The District continues to evaluate and implement opportunities to achieve staffing efficiency. Each vacancy is subject to review, as it occurs, up through the District's executive management team to assess whether it is appropriate to refill, reallocate or eliminate to meet operational needs. Staffing levels continue to be reviewed through the budget development process as part of the District's budget efficiency efforts.

VIII. Appendices

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.

Prior to 2016, the District had been in a fully insured Health Insurance Plan. On October 27, 2015, the District's Governing Board approved the move to a self-funded Health Insurance Plan for calendar year 2016 and adopted a resolution to commit funds in the amount of \$1.7 million as a Health Insurance Reserve Fund. To mitigate this risk, the District purchases Stop Loss insurance that will cover higher-than-anticipated claims. Since being self-insured, the District's plan performance has been significantly favorable compared to estimated costs under a fully insured Health Insurance Plan.

c) Contract and Lease Renewals

Water management districts continue to examine their existing contracts or lease agreements and seek price concessions from their vendors. When considering lease agreements, office space should be utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

The District began evaluating all current and new contractual arrangements to seek price concessions. Although it has achieved concessions with vendors in recent years and will continue this effort, recent economic impacts have narrowed the opportunities.

IX. Contacts



Southwest Florida Water Management District

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