Fiscal Year 2026–27

Tentative Budget Submission

Pursuant to Section 373.536, Florida Statutes

Southwest Florida
Water Management District

WATERMATTERS.ORG · 1-800-423-1476

August 1, 2026

Southwest Florida Water Management District

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(352) 796-7211 or 1-800-423-1476 (FL only)
WaterMatters.org

An Equal Opportunity Employer

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170 Century Boulevard
Bartow, Florida 33830-7700
(863) 534-1448 or
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Sarasota Office
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Tampa Office
7601 U.S. 301 North
Tampa, Florida 33637-6759
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1-800-836-0797 (FL only)

August 1, 2026

The Honorable Ron DeSantis
Governor, State of Florida
The Capitol
400 South Monroe Street
Tallahassee, FL 32399-0001

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

Subject: Southwest Florida Water Management District
Tentative Budget Submission for Fiscal Year 2026-27

Dear Governor DeSantis:

In accordance with section 373.536, Florida Statutes, the Southwest Florida Water Management District (District) respectfully submits our fiscal year (FY) 2026-27 Tentative Budget. The Tentative 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 furthers your priorities for Florida's environment, consistent with 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 Governing Board has approved maintaining the current millage rate of 0.1831 to effectively allocate resources in support of mission critical functions. Generating $139,716,571, ad valorem revenue accounts for 56 percent of the District's total source of funds for the FY2026-27 budget.

The District's FY2026-27 Tentative Budget totals $250,019,791, compared to the FY2025-26 Adopted Budget of $256,247,665. The operating budget of $104,966,797 accounts for 42 percent of the Tentative Budget. Through disciplined operational management, a significant investment of $145,052,994 is directed toward strategic projects, comprising more than half of the budget.

Through the Cooperative Funding Initiative and other programs that allow public and private entities to share costs for projects, the District proposes an $86,212,094 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

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.
- $27 million for the improvement and management of 84 water control structures, 63 miles of canals, eight miles of dam embankments, two reservoirs and 233 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.
- $7.7 million for surface water restoration initiatives and water quality improvement projects to treat stormwater runoff before discharging directly or indirectly to water bodies.
- $7.2 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 appropriated by the 2026 Florida Legislature from the Land Acquisition Trust Fund.
- $5.5 million for the Facilitating Agricultural Resource Management Systems (FARMS) program to implement agricultural Best Management Practices (BMPs).
- $5.1 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.
- $4.8 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.
- $2.2 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, $1.6 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 efficiency 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 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

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

Executive Office of the Governor
Ron DeSantis, Governor
Taylor Schrader, Director of Executive Staff

Office of Policy and Budget
Kim Cramer
Mike Atchley
Gerri Hall

Florida Senate
Office of Senate President
Senator Ben Albritton, President
Jason Brodeur, President Pro Tempore
Andrew Mackintosh, Chief of Staff
Reynold Meyer, Deputy Chief of Staff
Katie Betta, Deputy Chief of Staff for Communications

Senate Committee on Appropriations
Senator Ed Hooper, Chair
Senator Darryl Rouson, Vice Chair
Tim Sadberry, Staff Director
John Shettle, Deputy Staff Director
Tonya Money, Deputy Staff Director

Senate Appropriations Committee on Agriculture, Environment, and General Government
Senator Jason Brodeur, Chair
Senator Lori Berman, Vice Chair
Giovanni Betta, Staff Director

Senate Committee on Environment and Natural Resources
Senator Ana Maria Rodriguez, Chair
Senator Debbie Mayfield, Vice Chair
Ellen Rogers, Staff Director

Senate Committee on Ethics and Elections
Senator Don Gaetz, Chair
Senator Mack Bernard, Vice Chair
Dawn Roberts, Staff Director

Senate Committee on Governmental Oversight and Accountability
Senator Debbie Mayfield, Chair
Senator Nick DiCeglie, Vice Chair
Joe McVaney, Staff Director
Jessie Harmsen, Deputy Staff Director
Tamra Redig, Administrative Assistant

Florida House of Representatives
House Majority Office
Representative Daniel Perez, Speaker
Representative Wyman Duggan, Speaker Pro Tempore
Mat Bahl, Chief of Staff
Tom Hamby, Deputy Chief of Staff, Policy
Alex Barrera, Deputy Chief of Staff, Budget & Programs
Michelle Voran, Deputy Chief of Staff, Administration
Amelia Angleton, Communications Director
Hannah Littlejohn, Director for Special Projects
Andres Montero, Director of Process
Nicole Washington, Director of Committee Engagement
Lynn Imhof, Special Assistant to the Speaker

House Budget Committee
Representative Lawrence McClure, Chair
Representative Susan L. Valdés, Vice Chair
Representative Fentrice Driskell, Democratic Ranking Member
Eric Pridgeon, Staff Director
Alicia Trexler, Deputy Staff Director

House Agriculture & Natural Resources Budget Subcommittee
Representative John Snyder, Chair
Representative Adam Botana, Vice Chair
Representative Lisa Dunkley, Democratic Ranking Member
Bruce Topp, Budget Chief

House State Affairs Committee
Representative Will Robinson, Chair
Representative James Mooney, Jr., Vice Chair
Griff Griffitts, Republican Committee Whip
Dr. Anna Eskamani, Democratic Ranking Member
Heather Williamson, Staff Director

House Natural Resources & Disasters Subcommittee
Representative Adam Botana, Chair
Representative James Mooney, Jr., Vice Chair
Representative Kelly Skidmore, Democratic Ranking Member
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Joint Legislative Budget Commission
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Representative Jason Shoaf
Representative John Snyder
Representative Allison Tant
Representative Marie Paule Woodson

Florida Department of Environmental Protection
Office of the Secretary
Alexis Lambert, Secretary
Mara Gambineri, Chief of Staff
Alex Cronin, Director of Legislative Affairs

Ecosystems Restoration Division
Adam Blalock, Deputy Secretary
Kristine Morris, Assistant Deputy Secretary

Office of Water Policy & Ecosystems Restoration
Edward C. Smith, Director

Bureau of Water Policy
Pamela Flores, Chief of Natural Sciences
Jennifer Adams, Environmental Administrator
James Albright, Environmental Administrator

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I. Foreword

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

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

In compliance with statutory requirements, on June 23, 2026, the Southwest Florida Water Management District (District) submitted to the Governing Board for consideration a recommended annual service budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the EOG, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of DEP and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The fiscal year 2026-27 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 8, 2026, and the final hearing will take place on September 22, 2026. Because this August 1 submission is a tentative budget, readers are advised to obtain a copy of the District's final budget when it becomes available by October 22, 2026, on the District's website at www.WaterMatters.org.

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.

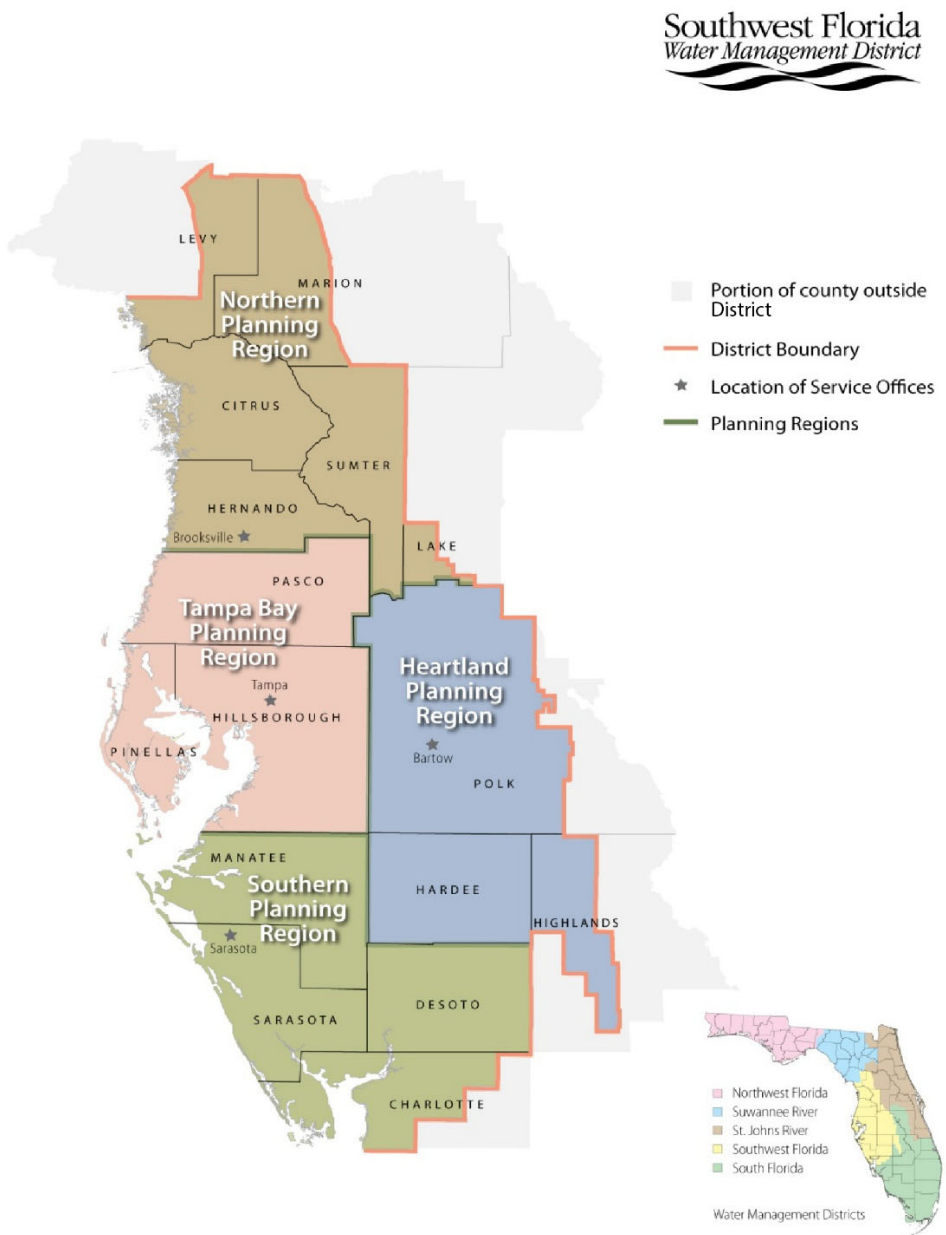
The Southwest Florida Water Management District (District) was established in 1961 to operate and maintain several large flood protection projects. Since then, legislative action and state agency delegation have expanded the District’s responsibilities to include managing water supply and protecting 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*	Citrus	DeSoto	Hardee
Hernando	Highlands*	Hillsborough	Lake*
Levy*	Manatee	Marion*	Pasco
Pinellas	Polk*	Sarasota	Sumter



II. Introduction

The District contains 97 local governments spread over approximately 10,000 square miles serving a permanent population estimated to be 6 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, the 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.

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.

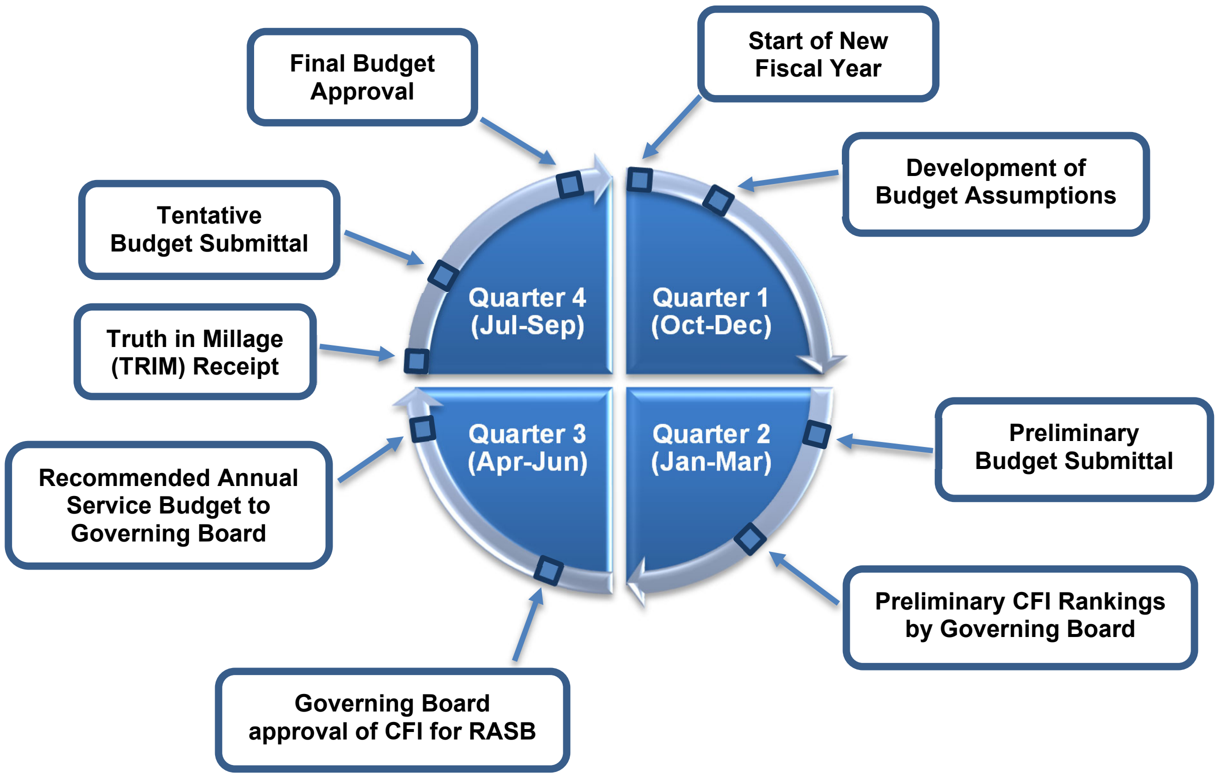
- **Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring:** Establish and monitor MFLs, and where necessary, develop and implement recovery/prevention strategies to recover water bodies and prevent significant harm.
- **Conservation, Restoration and Management:** Restoration and 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 and its committees 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.

Southwest Florida Water Management District
Annual Budgeting Cycle



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 reviewed and ranked the FY2026-27 Cooperative Funding Initiative (CFI) requests submitted by cooperators. The purpose of this meeting was 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 were 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 was presented to the Governing Board with an overview of the proposed budget including a review of revenues and expenditures in comparison to the FY2025-26 adopted budget. Revenues were reviewed by source and expenditures were reviewed by category, program and area of responsibility.

On July 1, 2026, the Certifications of Taxable Value for the District's 16 counties were received by the District from each county property appraiser. On July 28, 2026, a budget update was 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 adopted a proposed FY2026-27 millage rate and approved submittal of the Tentative Budget.

The Tentative Budget Submission reflecting the District's recommended budget for FY2026-27 was submitted for review and comment on 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 addressed 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).

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 Tentative Budget include:

Revenues

- Ad Valorem Revenue – based on maintaining the current millage rate to ensure mission critical functions continue and to support projects and operations of aging flood control infrastructure.
- Permit and License Fees – based on recent permit fees collected and permitting estimates for FY2026-27.
- Interest Earnings – based on an estimated 3.84 percent yield on investments and projected cash balances.
- Balance from Prior Years – based on the utilization of fund balances available per the District's Annual Comprehensive Financial Report 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.
- 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, prior state appropriations available to be in the budget and 2026 appropriations associated with funding requests in the FY2026-27 Tentative Budget.
- 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 three percent increase for performance-based pay increases.
  - Retirement – based on rates approved by the 2026 Florida Legislature.
  - Self-Funded Medical Insurance – based on recent claims experience, a nine 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 Recurring (Operating) Budget (including operating expenses, contracted services for operations and operating capital outlay) – continue to look for savings and efficiencies.
- Contracted Services for District Projects – based on priority project requests, separately justified for funding.
- Cooperative Funding Initiatives – based on FY2026-27 funding requests from cooperators after projects are evaluated by staff and subsequently reviewed and ranked by the Governing Board.
- 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.

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 Tentative 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 Tentative 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 Tentative 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 Tentative 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.
   - The District ***does not*** have any individual variances in excess of 25 percent from the Preliminary Budget.

Program	FY2026-27 Tentative Budget	Percent of Total Budget
5.0 Outreach	$3,363,673	1.34%
6.0 Management & Administration	$15,340,526	6.14%
Total Budget (Programs 1.0 through 6.0)	**$250,019,791**	**100.0%**
Programs 5.0 & 6.0 Combined Total	**$18,704,199**	**7.48%**

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.)
July 13	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.)

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

Below are highlights of accomplishments this fiscal year-to-date and what is anticipated to occur during the remainder of the fiscal year (FY) 2025-26 grouped by the Strategic Initiatives and Regional Priorities implemented to meet the District's mission.

Strategic Initiatives

- Regional Water Supply Planning
  - Completed the Population Projections project which allows the District, utilities and local governments plan for future water demands and projects to support those needs.
  - Completed the Community Sheets analysis which provides local governments with future population forecasts and water demands so they can plan projects to meet those needs.
  - Completed the 2025 Regional Water Supply Plan (RWSP) which was approved by the Governing Board.
  - Assisted with completion and approval of the 2025 Central Florida Water Initiative (CFWI) RWSP.

- Alternative Water Supplies
  - Continued development of large-scale alternative water supply (AWS) projects with regional water supply entities to meet future demands identified in the 2025 RWSP.
  - Continued construction for the Peace River Manasota Regional Water Supply Authority's (PRMRWSA) Phase 2B and 3C Loop Interconnect.
  - Commenced construction for the PRMRWSA Reservoir No. 3.
  - Commenced construction for the Tampa Bay Water's (TBW) Southern Hillsborough County Transmission Expansion.
  - Continued construction of Injection Well - 1 for the Polk Regional Water Cooperative's (PRWC) West Polk Wellfield.
  - Continued construction for the PRWC West Polk Test Production Well 2.
  - Continued construction for the PRWC Southeast Wellfield Implementation.
  - Continued construction for the PRWC Southeast Regional Transmission Line.
  - Received Governing Board approval for five alternative water supply projects though the Facilitating Agricultural Resource Management Systems (FARMS) program that will reduce groundwater use by an estimated 0.418 million gallons per day (mgd) and nitrogen use by 531 pounds per year.

- Reclaimed Water
  - Continued to support the advancement of potable reuse.

- Water Conservation
  - Continued to implement the Conservation Education Program to support selected utilities, extension offices and homeowner associations (HOAs) in educating residents to take specific actions that reduce per capita water use.
  - Continued to implement the Florida Water Star (FWS) program with a focus on engaging the turf industry and homebuilder stakeholder groups.
  - Developed the FY2024-25 Districtwide Water Conservation Summary Report.
  - Continued to promote water conservation during the water shortage through the following community awareness: Skip a Week Campaign, Water Conservation Month and the Water 101 Campaign.

- Received Governing Board approval for four conservation projects through the FARMS program that will reduce groundwater use by an estimated 0.135 mgd and nitrogen use by an estimated 1,999 pounds per year and 29 mini-FARMS projects that will reduce groundwater use by an estimated 0.386 mgd.
- Performed five leak detection surveys with select utilities, with over 25 total days of survey work.
- Completed 15 water audits to assist utilities with water loss reduction.

- Water Quality Assessment and Planning
  - Loaded all 2025 calendar year District-collected water quality data to the Department of Environmental Protection's (DEP) Watershed Initiative Network (WIN) by June 15, 2026.
  - Completed the laboratory's biannual third-party audit to maintain environmental laboratory certification.
  - Completed the 5-year Surface Water Improvement and Management (SWIM) Priority List.
  - Completed the Sarasota Bay SWIM Plan Update.
  - Completed imagery acquisition and accuracy assessment for 2026 Suncoast seagrass maps.
  - Completed annual collection and monitoring of submerged aquatic vegetation data from the five first-magnitude spring systems as identified in the SWIM plans and in support of the Minimum Flows and Minimum Water Levels (MFLs) reevaluations.
  - Took on the role of lead agency for water quality sampling and analyses for the upper portion of the Coastal Charlotte Harbor Monitoring Network (CCHMN).
  - Completed the Groundwater Nutrient Evaluation which was co-funded with and led by Sarasota County.

- Water Quality Maintenance and Improvement
  - Completed Starkey M10 Stormwater Facility Quality Improvements which was co-funded with and led by Pinellas County.
  - Completed Central Holmes Beach Best Management Practices (BMPs) – Phases F, G and H which was co-funded with and led by the City of Holmes Beach.
  - Completed Lake June-in-Winter Catfish Creek BMPs which was co-funded with and led by Highlands County.
  - Completed construction for the Cambridge Greens Septic to Sewer Conversions in Citrus County.
  - Commenced Hernando County Northwest Hernando Septic to Sewer Feasibility Study.

- Minimum Flows and Minimum Water Levels Establishment and Monitoring
  - Continued to establish, reevaluate and monitor MFLs to prevent significant harm and to support water supply planning and water use permitting.
    - Monitored 207 adopted MFLs.
    - Reevaluated Lake Angelo and Lake Denton.
  - Continued to maintain and update regional models to support MFLs development, water supply planning and water use permitting.
  - Completed annual MFLs status assessments and submitted to the DEP.
  - Completed MFLs priority list and schedule and submitted to the DEP.

- Conservation and Restoration
  - Conducted aerial Old World Climbing Fern surveys to identify and treat new infestations of this noxious weed, as well as other problematic species.
  - Continued implementation of Land Management Plans on District conservation lands to meet land management objectives in an efficient and effective manner.

III. Budget Highlights

- Coordinated with and supported the Florida Forest Service on numerous wildfires protecting the public and natural systems.
- Conducted prescribed burns on over 1,300 acres to enhance natural systems and reduce hazardous fuel loads.
- Conducted feral hog population management on District conservation and project lands protecting natural systems as well as flood control systems through removal of over 770 feral hogs.
- Completed two timber harvests in the Green Swamp Wilderness Preserve to support the timber management program objectives by increasing resiliency and improving natural systems on 940 acres.
- Completed 10 mechanical vegetation management projects enhancing natural systems and reducing wildfire threats in wildland urban interfaces on 820 acres of conservation lands and over 26 miles of interface perimeter.
- Completed over 500 miles of public use recreational trail maintenance on District conservation lands.
- Provided over 13,000 camping opportunities on District conservation lands.
- Provided hunting opportunities on lands not included in the wildlife management area agreement with Florida Fish and Wildlife Conservation Commission (FWC) for:
  - 12 FWC youth hunts
  - 10 feral hog hunts
  - 6 Operation Outdoor Freedom hunts
  - 6 American Disability Adventure hunts
- Completed the purchase of the following properties:
  - 943.34 acres of conservation lands (Kirkland Ranch) for $30,800,000
  - 0.92 acres of project lands (ROMP TR 5-3) at no cost
- Completed the sale of the following land interests, generating over $671,900 in surplus sales to be used for acquisition of additional conservation lands:
  - 7.69 acres in less-than-fee from the Tampa Bypass Canal (TBC) for $451,900
  - 2.85 acres in fee from the TBC for $220,000
- Completed all tasks associated with the DEP Grant Agreement L2511 for acquisition of Kirkland Ranch.
- Acquired access to 11 high-priority MFLs data collection sites where access was lost.
- Acquired access to five data collection sites received from the United States Geological Survey (USGS).
- Maintained funding agreements in support of the United States Department of Agriculture for the identification of biological control agents for the two worst invasive plants on the District's conservation lands, Cogon grass and Old-World Climbing Fern.
- Presented two project proposals for grant funding consideration through the FWC Upland Invasive Plant Management Program to treat invasive plant populations on District conservation lands.
- Completed the following projects on District-owned water conservation structures:
  - Wysong-Coogler Dam Refurbishment
  - WC-2 Structure Replacement Design
  - Saddleback Structure Replacement Design
  - Banana Lake Alternatives Analysis
- Completed construction for Boyd Hill Nature Preserve Restoration for creation, restoration and enhancement of approximately 30 acres in the Tampa Bay watershed.
- Executed an agreement securing a $1,000,000 wetland restoration grant from the DEP.
- Selected contractor and began construction for Cape Haze Ecosystem Restoration.
- Completed 35 site assessments on previous restoration projects to verify current condition and work with responsible maintenance agency as needed.

III. Budget Highlights

- Floodplain Management
  - Continued to complete and update Watershed Management Plans (WMP), which provide better floodplain information for decision-making and permitting.
  - Updated 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.
  - Completed the following WMP projects:
    - Hammock Creek in Pasco County
    - Highlands Hammock in Highlands County
    - Klosterman in Pinellas County
    - Sebring in Highlands County
    - SR 200 in Marion County
    - Starkey Road in Pinellas County
    - West Ocala in Marion County

- Programs, Projects and Regulations
  - Completed all planned monitor wells within the CFWI area as per the Data, Monitoring and Investigations Team Hydrogeologic Work Plan.
  - Completed all planned work requests for the Well Repair and Maintenance Program to maintain the collection of high quality, defensible data from the District's ground water monitoring well networks.
  - Completed the Main Grade Road Repair project at Green Swamp East which sustained significant damage following Hurricane Milton, including severe deterioration and washouts. The road spans approximately 13 miles and the work was completed in-house, greatly reducing overall costs. An innovative element was to use 5,000 tons of Lake Panasoffkee dredge material usable by blending it with purchased road material. The total savings for self-performance and utilization of Panasoffkee shell is approximately $2,750,000 based on current Florida Department of Transportation rates.
  - Completed the 2026 Districtwide orthoimagery project which enables monitoring and mapping change across the 16-county region.

- Flood Protection Facilities
  - Planned for structure staff gauge sign upgrades to facilitate the ability to operate the structures using the District's North American Vertical Datum of 1988 (the District's current datum) instead of National Geodetic Vertical Datum of 1929.
  - Completed the Medard Reservoir Spillway Joint Repair project which consisted of the replacement of the existing joint sealant material to waterproof and protect the existing copper water stops. The total savings for self-performance is over $260,000 compared to the contracted FY2023 project.
  - Updated structure profiles for at least 10 water control structures, improving the District's Knowledge Management.
  - Conducted physical security upgrades at water control structures including adding lighting, improving fencing, adding key controls for critical asset sites and acquiring ongoing inventory of locks at all critical water control facilities.
  - Completed updates on the condition scores from the FY2025 water control inspections into the District's water control structures asset database. Updated the project input sheet used for the Capital Improvement Plan (CIP) optimization tool.
  - Supported the District's Emergency Order to TBW, allowing for the lowering of the middle and lower pools of the TBC.
  - Designed and initiated a robust inspection protocol to comply with United States Army Corps of Engineers guidelines for such operating conditions.

- Complete the following projects on District-owned flood control structures:
  - S-155 Fender Replacement Design
  - S-159U Wingwall Repair Analysis
  - S-160 Cathodic Protection Construction
  - S-160 Gate Replacement and Lift System Conversion Design
  - S-551 Gate Replacement Feasibility Study
  - SCADA Standardization Design
- Secured $3,300,000 grant agreement through the DEP Resiliency Grant Program for the gate replacement and lift system conversion at S-160.

Regional Priorities

Northern Planning Region

- Springs
  - Continued to implement the successful Weeki Wachee River Recreation Education Campaign to educate target audiences about the recreational BMPs that will help protect the river and reduce ecological impacts.
  - Continued to coordinate with the Withlacoochee Regional Water Supply Authority to promote regional water supply planning and development.
  - Completed submerged aquatic vegetation monitoring in the first-magnitude spring systems as identified in the SWIM plans and in support of the MFLs reevaluations.

Tampa Bay Planning Region

- Lower Hillsborough River MFLs Recovery and MFLs Monitoring
  - Continued data collection and monitoring to support the Lower Hillsborough River recovery strategy and monitor status of the adopted minimum flow.
  - Completed the Lower Hillsborough River third five-year assessment.

Southern Planning Region

- Southern Water Use Caution Area (SWUCA) Recovery
  - Completed the annual SWUCA Recovery assessment.
  - Completed the reevaluation of minimum lake levels for Lakes Angelo and Denton in Highlands County.
  - Completed peer review of the reevaluation of low minimum flow and newly proposed medium and high minimum flows for the Upper Peace River.
  - Funded the proper plugging and abandonment of approximately 150 wells through the Quality of Water Improvement Program.
  - Continued the reevaluation of lake minimum levels in the SWUCA applying newly peer-reviewed methods.

Improve Water Bodies

- Executed the Tampa Bay Estuary Program Third Amended and Restated Interlocal Agreement to continue to work with state and local agencies and governments by providing support for improvements to Tampa Bay, identified by the United States Environmental Protection Agency as an estuary of national significance.
- Completed Starkey M10 Stormwater Facility Quality Improvements which was co-funded with and led by Pinellas County.
- Completed Central Holmes Beach BMPs – Phases F, G and H which was co-funded with and led by the City of Holmes Beach.

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- Completed Lake June-in-Winter Catfish Creek BMPs which was co-funded with and led by Highlands County.
- Transitioned the CCHMN sample collection and analysis in-house, generating long-term operational efficiencies and notable cost reductions.
- Completed the Sarasota Bay SWIM Plan Update.

III. Budget Highlights

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
  - Transferred data collection at several USGS sites to the District including securing access and installing data collection equipment.
  - Continued collecting water level data for new stations at Medard Reservoir to support operations.
  - Completed dock refurbishment of two water level monitoring sites.
  - Transitioned from the Water Resources Data Collection Assessment Process to the District Data Evaluation Workgroups approach for continuous design-focused evaluation of the District's monitoring networks.
  - Created scope of work templates for common task work assignments (TWAs) to increase efficiency and staff productivity when putting together these types of projects.
  - Coordinated gopher tortoise permitting requirements with the FWC to find project specific terms for the Cape Haze site location. A cost savings of $73,820 was realized through the extensive coordination.
  - Communicated flood risk using templates created last year to share with stakeholders pre- and post-storm events.

- Innovative Projects
  - Real-Time Flood Forecasting:
    - Procured a RTFF solution to be used in conjunction with RTFF models.
    - Completed the Flint Creek RTFF dashboard and began utilizing the tool to determine the location, depth and duration of flooding in the watershed.
    - Commenced the Hillsborough River/TBC RTFF project and was awarded a $400,000 DEP resiliency grant to assist with this project, as well as $400,000 for the Upper Peace River RTFF project.

- Financial Sustainability
  - Established a grants coordinator position to increase awareness of potential federal grant funding opportunities and provide an experienced professional to assist project managers in the pursuit of any federal and state grant funding available.
  - Completed a comprehensive recalculation of overtime for all non-exempt employees to comply with the One Big Beautiful Bill Act.

- Regulation
  - Implemented the new statewide stormwater rule, which addressed a wide range of water quality protection provisions aimed at minimizing the impact of known sources of nutrient pollution and strengthened regulatory requirements.
  - Continued coordination with the St. Johns River and South Florida water management districts on the application of the CFWI area rules.
  - Continued coordination of PRWC water use permits.
  - Continued coordination with TBW on water use permit options associated with the increasing demand in central and southern Hillsborough County.
  - Released the new ePermitting system for environmental resource permits.

- Developed a handout for site visits providing compliance or permit numbers for follow up and a QR code that links to a satisfaction survey.

- Land Management
  - Continued enhancements to the Land Data Stewardship Database.
  - Continued multi-year effort to identify encroachments on District lands that will include a comprehensive review of all District-owned lands to determine and address third-party encroachments. The current phase has resulted in identification of 169 potential encroachments on cooperator-managed District lands and identification and confirmation of boundary surveys on an additional 40 percent of District lands.
  - Received final authorization from the Federal Aviation Administration to utilize a payload drone for aerial ignition on prescribed burns to create safety and efficiencies in the prescribed burn program.
  - Awarded three FWC/National Wild Turkey Federation cost-share natural system and habitat improvement projects saving the District approximately $60,000.
  - Conducted two natural system timber stand improvement projects generating over $515,000 offsetting land management expenses.
  - Utilized volunteers to assist in the oversight and maintenance of the District’s recreational areas, trails and campgrounds amassing over 3,000 volunteer hours equating to $75,000 in offset of staff time.
  - Administered eight cattle leases on compatible conservation lands, generating $200,000 in revenue offsetting land management expenses.

- Structure Operations
  - Enhanced internal coordination to refine scopes of work and agree on distribution of labor at priority water control structures. Joint site visits to priority sites have led to a better alignment across the sections in terms of how best to address CIP deficiencies at high priority sites. The visits resulted in a reshuffling of some high priority sites and an agreement to do more work in-house, resulting in significant savings for the District.

- Knowledge Management
  - Reviewed, updated and identified obsolete Governing Board Policies, Executive Director Procedures and Bureau Guidelines.
  - Conducted the FY2026 Conflict of Interest Declaration review to ensure compliance with the District’s Code of Ethics.

- Engagement
  - Continued to evaluate and improve the 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, 2028.
  - Expanded communications reach through digital marketing, particularly email, social media and multimedia to better tell the District’s story to internal and external stakeholders.

- Cybersecurity
  - Completed year-two upgrades of modems at data collection sites to communicate data in near-real time.
  - Continued to acquire and replace field modem devices with a current version of the device to increase resilience and enhance device management.
  - Completed Perimeter Security Assessment.

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- Completed the annual Information Technology Bureau Tabletop exercise.
- Completed implementation of Threatlocker Application Zero Trust module.
- Completed enhancements to remote management of mobile devices and to third-party software updating and patching processes by implementing a new Mobile Device Management solution specifically for Apple devices.

- Administration
  - Developed and implemented a Districtwide Security Plan.
  - Implemented changes related to the Fair Labor Standards Act for employee exemption status.

- Information Technology Projects
  - Continued research and training and created supporting documentation and toolsets, including the implementation of Artificial Intelligence-Driven (AI) tools, with the purpose of enhancing functionality, increasing efficiencies, automating repetitive tasks and increasing ease of access to District resources for our external customers.
  - Implemented new software platform to improve the process of imaging and deploying computing devices (i.e., laptops and desktop computers).

- Emergency Management
  - Conducted a pre-hurricane season exercise to test emergency management preparedness and identify areas for improvement.
  - Updated and submitted the Continuity of Operations Plan to the Florida Department of Emergency Management.
  - Finalized Debris Management Plan.
  - Continued coordination with Emergency Management Partners.

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 2026-2030 Strategic Plan, updated February 2026, 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 **$106,224,689**

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 $229,677 in the Tentative 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 Tentative Budget consists of $77.3 million for AWS which provides a water supply benefit through efforts including surface water reservoirs, regional interconnections and brackish groundwater.

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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 $53,250 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. The Tentative Budget includes $956,931 for cooperatively-funded or District-initiated water conservation projects and grants involving a variety of activities throughout the District. Much of the Tentative Budget for water resource education is directed at water conservation education programs or projects with a conservation component ($554,420). 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 springsheds. FARMS projects include both reclaimed water and conservation components, representing $4.3 million of the $5.5 million in the Tentative Budget for the program. Since inception of the program in 2003, 207 projects are operational with actual groundwater offset totaling 26 million gallons per day (mgd).

Water Quality **$22,798,191**

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 ($314,423), springs ($137,994), rivers/streams and associated biological surveys ($102,027), Upper Floridan aquifer/springs recharge basins ($51,243) and lakes ($26,602). 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 ($881,447) and provides support for the Coastal and Heartland, Sarasota Bay and Tampa Bay estuary programs ($462,250). Although these activities primarily provide a water quality benefit, there are natural systems components as well.

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

The Tentative Budget includes $236,068 for cooperatively-funded and District-initiated stormwater water quality improvement projects, of which $186,403 is to the direct benefit of water quality. 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 $228,116 in water quality benefits of the $7.5 million in the Tentative 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 Tentative Budget is $5.1 million in support of springs initiatives, of which $306,253 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 ($1.2 million of the $5.5 million in the Tentative 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 ($40,144). 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 ($755,045). In addition, the District's regulatory activities include water quality benefits to protect the region's water resources ($5.7 million).

<u>Flood Protection and Floodplain Management</u> $44,352,482

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 Tentative Budget includes $4.7 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 ($76,735). 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 Tentative Budget includes $116,673 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 development through its ERP program, representing $3.7 million of the $11.2 million in the Tentative 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 Tentative Budget includes $22.3 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 Tentative Budget includes $258,276 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> **$61,303,903**

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 Tentative Budget includes $1.9 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 $352,946 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.

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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 ($5.1 million), seagrass and submerged aquatic vegetation mapping ($1.1 million) and wetlands monitoring ($211,980). 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 Tentative Budget allocates $1.5 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 Tentative Budget, $7.2 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 ($7.2 million of the $7.5 million in the Tentative 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 ($3.7 million of the $11.2 million in the Tentative Budget).

Mission Support — $15,340,526

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 ($12.1 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 Tentative Budget includes $3.3 million for these commissions which are set by Florida Statutes and are non-negotiable.

C. Budget Summary

1. Overview

a. Budget Overview

The fiscal year (FY) 2026-27 Tentative 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 $250,019,791 compared to $256,247,665 for FY2025-26. This is a decrease of $6,227,874 or 2.4 percent.

At 75 percent, the FY2026-27 Tentative Budget meets the goal established by the Governing Board for operating expenditures not to exceed 80 percent of ad valorem revenue.

The operating or recurring portion of the FY2026-27 budget is $104,966,797, compared to $101,152,537 for FY2025-26. This is an increase of $3,814,260 or 3.8 percent. While the District does not propose an increase in the number of Full-Time Equivalent (FTE) positions, a three percent increase has been included for performance-based pay adjustments. Holding the operating expenditures at 75 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 $145,052,994, compared to $155,095,128 for FY2025-26. This is a decrease of $10,042,134 or 6.5 percent. CFI projects and District grants account for $86,212,094 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 Tentative Budget includes ad valorem revenue of $139,716,571, an increase of $6,417,127 from $133,299,444 in FY2025-26. This is based on the District maintaining the current millage rate of 0.1831 mill to ensure mission critical functions continue and to support projects and operations of aging flood control infrastructure. Overall taxable property values in the District increased by 4.81 percent. Of the increase, 2.96 percent is growth from new construction and 1.85 percent is from changes in existing property values based on the 16 county property appraisers' July 1 certifications of taxable property value.

In accordance with 373.536(5), Florida Statutes, the District is submitting this FY2026-27 Tentative Budget for legislative review on August 1, 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 Current Budget to the FY2026-27 Tentative Budget.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE AND USE OF FUNDS AND WORKFORCE

Fiscal Years 2025-26 and 2026-27

TENTATIVE BUDGET - Fiscal Year 2026-27

	Fiscal Year 2025-26 (Current / Amended)	New Issues (Increases)	Reductions	Fiscal Year 2026-27 (Tentative Budget)
SOURCE OF FUNDS				
Fund Balance	$81,743,554	$0	($11,480,725)	$70,262,829
District Revenues	159,299,073	6,686,455	(6,412,000)	159,573,528
Debt	0	0	0	0
Local Revenues	1,205,180	90,000	(1,205,180)	90,000
State Revenues	13,970,164	6,300,000	(204,892)	20,065,272
Federal Revenues	29,694	0	(1,532)	28,162
TOTAL SOURCE OF FUNDS	**$256,247,665**	**$13,076,455**	**($19,304,329)**	**$250,019,791**
USE OF FUNDS				
Salaries and Benefits	$68,323,937	$2,216,439	($423,004)	$70,117,372
Other Personal Services	0	0	0	0
Contracted Services	29,612,715	3,152,518	(5,381,316)	27,383,917
Operating Expenses	18,461,514	2,012,581	(993,182)	19,480,913
Operating Capital Outlay	2,770,006	1,553,940	(1,329,451)	2,994,495
Fixed Capital Outlay	22,780,000	24,061,000	(3,010,000)	43,831,000
Interagency Expenditures (Cooperative Funding)	114,299,493	2,008,952	(30,096,351)	86,212,094
Debt	0	0	0	0
Reserves - Emergency Response	0	0	0	0
TOTAL USE OF FUNDS	**$256,247,665**	**$35,005,430**	**($41,233,304)**	**$250,019,791**
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	603.00	5.20	(5.20)	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**	**5.20**	**(5.20)**	**603.00**

III. Budget Highlights

b. Preliminary to Tentative Comparison

According to section 373.536(5), Florida Statutes, the Executive Office of the Governor may approve or disapprove, in whole or in part, the District's budget. Additionally, any individual variance in a District's Tentative Budget more than 25 percent from its Preliminary Budget may be rejected by the Legislative Budget Commission. Written disapproval of any provision in the Tentative Budget is to be provided to the District at least five business days before the District's final budget adoption hearing scheduled for September and must be excluded from the final budget.

The table below provides a comparison of the Tentative Budget to the Preliminary Budget by program for FY2026-27. Although the District has no program variances that exceed the 25 percent threshold, explanations for the programs with a variance in excess of 10 percent or $1,000,000 are provided below the table.

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

Expenditures by Program	Fiscal Year 2026-27 (Preliminary Budget)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Preliminary -- Tentative)	% of Change (Preliminary -- Tentative)
1.0 Water Resource Planning and Monitoring	$37,251,668	$36,692,829	($558,839)	-1.5%
2.0 Land Acquisition, Restoration and Public Works	102,842,377	121,488,294	18,645,917	18.1%
3.0 Operation and Maintenance of Works and Lands	40,728,350	45,176,600	4,448,250	10.9%
4.0 Regulation	28,395,017	27,957,869	(437,148)	-1.5%
5.0 Outreach	3,287,460	3,363,673	76,213	2.3%
6.0 Management and Administration	15,092,567	15,340,526	247,959	1.6%
TOTAL	$227,597,439	$250,019,791	$22,422,352	9.9%

Program 2.0 – Land Acquisition, Restoration and Public Works

The program's FY2026-27 Tentative Budget is $121,488,294, which is an increase of $18,645,917 (or 18.1 percent) from the FY2026-27 Preliminary Budget of $102,842,377. The increase is primarily due to an increase in fixed capital outlay for potential Florida Forever land acquisitions ($16,900,000) and construction of a hardened operations center facility in Brooksville ($4,500,000).

This increase is primarily offset by a reduction in contracted services to continue restoration efforts ($2,750,000).

Program 3.0 – Operation and Maintenance of Works and Lands

The program's FY2026-27 Tentative Budget is $45,176,600, which is an increase of $4,448,250 (or 10.9 percent) from the FY2026-27 Preliminary Budget of $40,728,350. The increase is primarily due to increases in fixed capital outlay for the replacement of flood control structure gates and conversion of their lift systems ($3,300,000) and operating expenses for non-capital equipment ($278,316), rental of equipment ($157,000), land maintenance materials ($118,000) and maintenance and repair of buildings and structures ($95,000). Additionally, there are increases in contracted services for management and maintenance of conservation lands ($249,500) and water control structure rehabilitations ($200,000), as well as salaries and benefits for the reallocation of staff resources ($171,293) and operating capital outlay for the capital field equipment fund ($100,000).

These increases are primarily offset by reductions in fixed capital outlay for the refurbishment of the Saddleback water conservation structure ($300,000) and contracted services for management and maintenance of canals, dam embankments and culverts ($140,000).

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 model considers all available resources and reserves, as well as 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 smaller local projects, typically conservation and reuse. The District believes these efforts provide a strong basis for the long-term funding plan and beginning with FY2027-28, the primary assumptions which drive the long-term funding plan include:

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 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, estimated appropriations from recurring state programs and a $2,250,000 annual appropriation from the Land Acquisition Trust Fund for land management.
- **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.

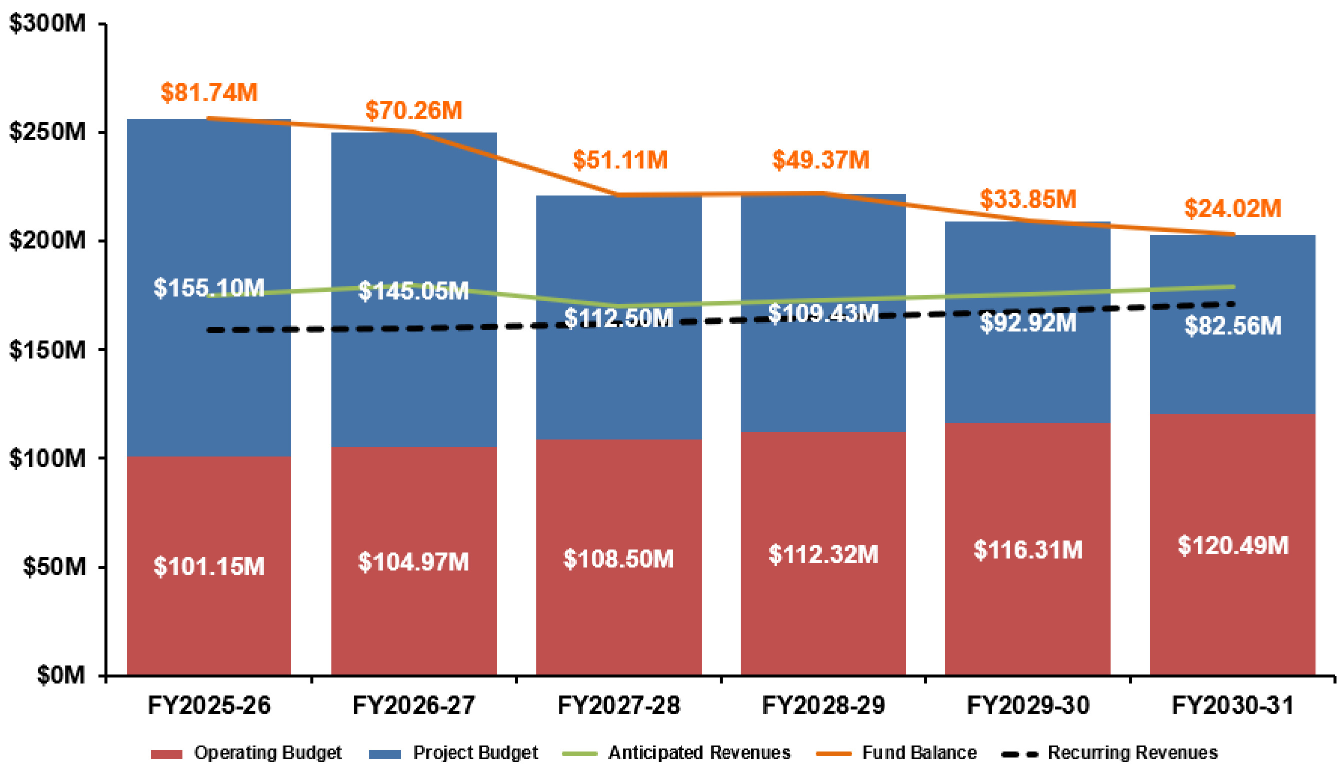
Expenditures

- **Operating Budget** – includes salaries and benefits, operating expenses, contracted services for operations and operating capital outlay.
  - Not to exceed 80 percent of ad valorem revenue 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.
  - 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 Tentative 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; 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.

Southwest Florida Water Management District
Long-Term Funding Plan



Conclusion:

The District has developed the FY2026-27 Tentative 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 75 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 $145,052,994 for projects in the FY2026-27 Tentative Budget, the District believes its resources, supplemented with project reserves, will maintain a healthy investment in water resources over the next five years.

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

		Projected Fund Balance				Five Year Utilization of Projected Fund Balance as of Sept 30, 2026					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2025	Utilization of Fund Balance FY2025-26 (Current Amended)	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	43,080	0	0	43,080	0	0	0	0	0	43,080
WS/WQ/FP/NS	Prepaids	243,113	0	(243,113)	0	0	0	0	0	0	0
	NONSPENDABLE SUBTOTAL	**$306,181**	**$0**	**($243,113)**	**$63,068**	**$0**	**$0**	**$0**	**$0**	**$0**	**$63,068**
RESTRICTED											
WS/WQ/FP/NS	Balance from Prior Years to Fund Subsequent Years' Budgets: Basins	$1,799,782	$0	($550,532)	$1,249,250	($682,593)	($566,657)	$0	$0	$0	$0
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	15,919,499	(15,600,000)	14,660,275	14,979,774	(14,955,000)	(24,774)	0	0	0	0
	RESTRICTED SUBTOTAL	**$23,987,115**	**($15,600,000)**	**$10,662,068**	**$19,049,183**	**($16,201,625)**	**($1,719,495)**	**($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	($775,855)	($23,295,271)	($10,549,238)	($925,383)	$14,454,253
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	0	0	42,700,000
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	1,070,566	(1,100,000)	1,978,588	1,949,154	(1,945,000)	(4,154)	0	0	0	0
NS	Reserves: Land Management	318,097	0	(318,097)	0	0	0	0	0	0	0
	COMMITTED SUBTOTAL	**$127,242,372**	**($1,100,000)**	**$1,660,491**	**$127,802,863**	**($8,235,742)**	**($13,361,493)**	**($35,876,754)**	**($10,549,238)**	**($925,383)**	**$58,854,253**
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	($19,146,745)	($29,336,016)	$0	$0	$0	$0
WS/WQ/FP/NS	Reserves: Capital Improvements Projects	11,289,867	0	0	11,289,867	(11,062,522)	(227,345)	0	0	0	0
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	242,000	0	0	242,000	0	0	0	0	0	242,000
NS	Reserves: FDOT Mitigation and Maintenance	3,113,388	0	0	3,113,388	0	0	0	0	0	3,113,388
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	22,470,969	22,470,969	(22,470,969)	0	0	0	0	0
	ASSIGNED SUBTOTAL	**$293,112,180**	**($65,043,554)**	**$22,470,969**	**$250,539,595**	**($117,202,834)**	**($61,824,660)**	**($64,522,597)**	**$0**	**$0**	**$6,989,504**
UNASSIGNED											
WS/WQ/FP/NS	Balance from Prior Year (FY2024-25) to Fund Subsequent Year's Budget (FY2026-27): General Fund	$22,470,969	$0	($22,470,969)	$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	**$24,131,171**	**$0**	**($1,470,969)**	**$22,660,202**	**$0**	**($21,000,000)**	**$0**	**$0**	**$0**	**$1,660,202**
TOTAL		**$468,779,019**	**($81,743,554)**	**$33,079,446**	**$420,114,911**	**($141,640,201)**	**($97,905,648)**	**($101,527,414)**	**($10,549,238)**	**($925,383)**	**$67,567,027**

(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, $22,470,969 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 Tentative Budget, and $16,638,863 in potential Land Acquisition Reserves from sales of land that are no longer required for conservation purposes.

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

USE OF FUND BALANCE

Fiscal Year 2026-27

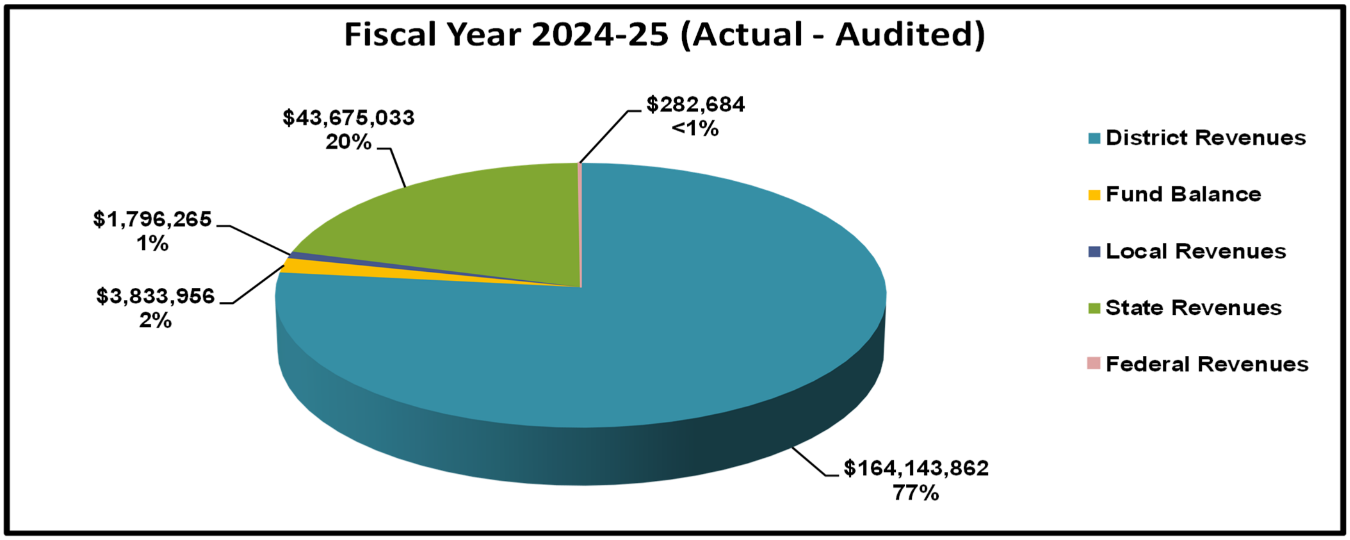
TENTATIVE BUDGET - Fiscal Year 2026-27

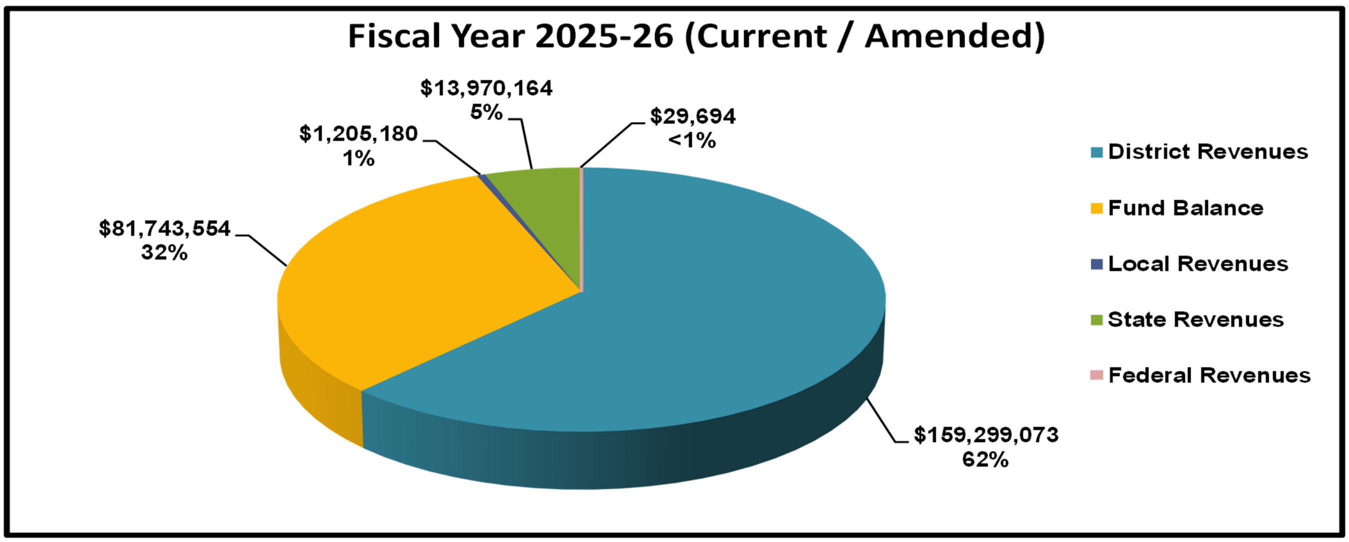
	Fiscal Year 2026-27 (Tentative Budget)	SOURCES OF FUND BALANCE					
		District Revenues	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	$36,692,829	$1,265,241	$0	$0	$0	$0	$1,265,241
2.0 Land Acquisition, Restoration and Public Works	121,488,294	62,935,066	0	0	0	0	62,935,066
3.0 Operation and Maintenance of Works and Lands	45,176,600	6,062,522	0	0	0	0	6,062,522
4.0 Regulation	27,957,869	0	0	0	0	0	0
5.0 Outreach	3,363,673	0	0	0	0	0	0
6.0 Management and Administration	15,340,526	0	0	0	0	0	0
TOTAL	**$250,019,791**	**$70,262,829**	**$0**	**$0**	**$0**	**$0**	**$70,262,829**

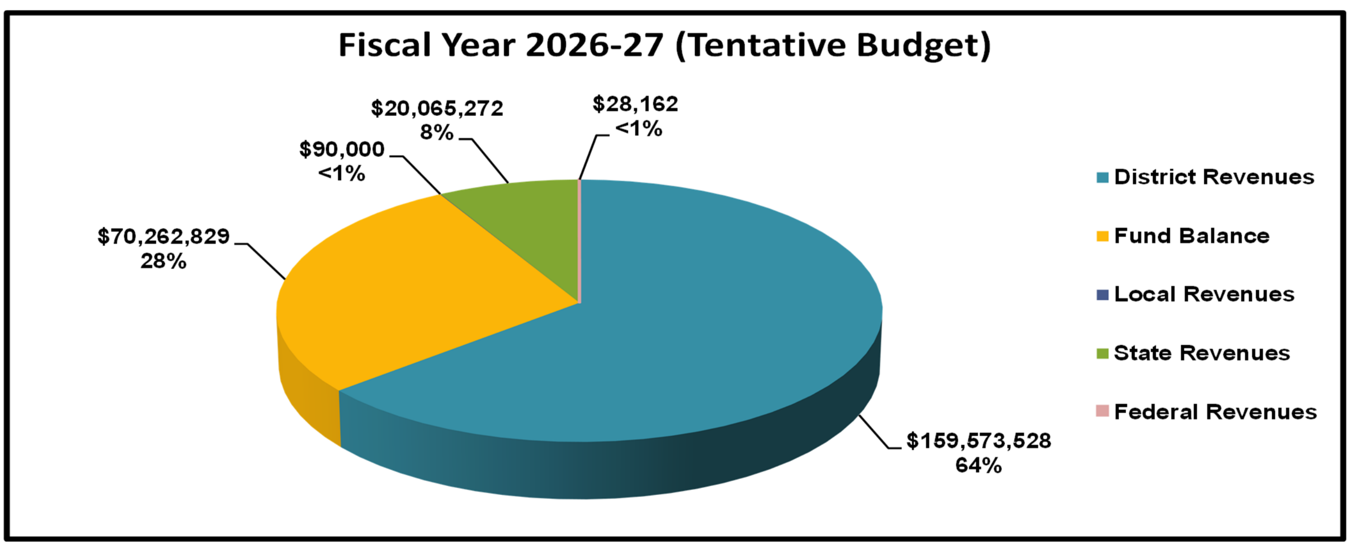
	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resource Planning and Monitoring	$0	$0	$0	$0	$0	$0	$1,265,241	$0	$0	$1,265,241
2.0 Land Acquisition, Restoration and Public Works	0	0	0	0	0	21,900,000	41,035,066	0	0	62,935,066
3.0 Operation and Maintenance of Works and Lands	0	0	0	0	0	6,062,522	0	0	0	6,062,522
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**	**$27,962,522**	**$42,300,307**	**$0**	**$0**	**$70,262,829**

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 - Audited), 2025-26 (Current / Amended), 2026-27 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
District Revenues	$164,143,862	$159,299,073	$159,573,528	$274,455	0%
Fund Balance	3,833,956	81,743,554	70,262,829	(11,480,725)	-14%
Debt - Certificate of Participation (COPS)	0	0	0	0	
Local Revenues	1,796,265	1,205,180	90,000	(1,115,180)	-93%
State General Revenues	36,948,431	10,000,000	16,300,000	6,300,000	63%
Ecosystem Management Trust Fund	0	0	0	0	
FDOT/Mitigation	684,932	1,099,113	1,090,502	(8,611)	-1%
Water Management Lands Trust Fund	0	0	0	0	
Land Acquisition Trust Fund (LATF)	5,429,883	2,250,000	2,250,000	0	0%
Florida Forever	0	0	0	0	
Save Our Everglades Trust Fund	0	0	0	0	
Alligator Alley Tolls	0	0	0	0	
Other State Revenue	611,787	621,051	424,770	(196,281)	-32%
Federal Revenues	282,684	29,694	28,162	(1,532)	-5%
Federal through State (DEP)	0	0	0	0	
SOURCE OF FUNDS TOTAL	**$213,731,800**	**$256,247,665**	**$250,019,791**	**($6,227,874)**	**-2%**

DISTRICT REVENUES	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Ad Valorem	$130,216,565	$133,299,444	$139,716,571	$6,417,127	5%
Permit & License Fees	2,145,567	2,168,229	2,384,557	216,328	10%
Timber Sales	613,594	350,000	400,000	50,000	14%
Ag Privilege Tax	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	16,700,000	(6,400,000)	-28%
Penalties & Fines	162,581	0	0	0	
Other Revenues	5,044,428	78,700	81,700	3,000	4%
TOTAL	**$164,143,862**	**$159,299,073**	**$159,573,528**	**$274,455**	**0%**

REVENUES BY SOURCE	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
District Revenues	$164,143,862	$159,299,073	$159,573,528	$274,455	0%
Fund Balance	3,833,956	81,743,554	70,262,829	(11,480,725)	-14%
Debt	0	0	0	0	
Local Revenues	1,796,265	1,205,180	90,000	(1,115,180)	-93%
State Revenues	43,675,033	13,970,164	20,065,272	6,095,108	44%
Federal Revenues	282,684	29,694	28,162	(1,532)	-5%
TOTAL	**$213,731,800**	**$256,247,665**	**$250,019,791**	**($6,227,874)**	**-2%**

4. Major Source of Funds Variances

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

District Revenues: $159,573,528
Increase of $274,455 (or <1 percent) based on:

- *Ad Valorem at the Continuation Rate*
  Increase of $6,417,127 (or 4.81 percent) based on maintaining the current millage rate to ensure mission critical functions continue and to support projects and operations of aging flood control infrastructure. The budgeted amount for FY2026-27 is $139,716,571, which is 96 percent of the estimated proceeds based on the historical collection rate.
- *Permit & License Fees*
  Increase of $216,328 (or 10 percent) based on anticipated permitting activities 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 $6,400,000 (or 28 percent) based on a 3.84 percent estimated yield on investments for FY2026-27 compared to 4.14 percent in FY2025-26.
- *Other Revenues*
  Increase of $3,000 (or 4 percent) based on projected revenue generated by easement inspection fees to cover the administrative and field review costs associated with maintaining compliance.

Fund Balance: $70,262,829
Decrease of $11,480,725 (or 14 percent) based on:

- *Balances from Prior Years*
  Increase of $8,677,466 (or 20 percent) based on:
  - $6,062,522 increase from assigned fund balance for District water control structure capital improvements.
  - $5,000,000 increase from assigned fund balance for District facility capital improvements.
  - $2,498,753 increase from unassigned general fund and restricted basin fund balances primarily due to project cancellations and projects completed under budget, as well as unanticipated revenues.
  - $200,000 increase in available resources for potential land acquisitions generated from the sale of District lands or real estate interests.
  - $5,083,809 decrease from assigned fund balance for self-funded medical.
- *Use of Project Reserves*
  Decrease of $20,158,191 (or 51 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: $90,000
Decrease of $1,115,180 (or 93 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: $20,065,272

Increase of $6,095,108 (or 44 percent) based on:

- *State General Revenues*
  Increase of $6,300,000 (or 63 percent) based on:
  - $3,300,000 increase from the Department of Environmental Protection (DEP) for Tampa Bypass Canal flood control structure S-160 gate replacements and lift system conversions.
  - $2,000,000 increase anticipated from the DEP for the District's Water Supply and Water Resource Development Grant Program.
  - $1,000,000 increase from the DEP for the Frog Creek Wetland Restoration project.

- *Florida Department of Transportation (FDOT) Mitigation*
  Decrease of $8,611 (or 1 percent) based on maintenance and monitoring of completed projects in the program.

- *Other State Revenue*
  Decrease of $196,281 (or 32 percent) based on:
  - $175,000 decrease from the DEP for real-time flood forecasting from the Resilient Florida Trust Fund.
  - $21,281 decrease anticipated from the Florida Fish and Wildlife Conservation Commission for the aquatic plant management program.

Federal Revenues: $28,162

Decrease of $1,532 (or 5 percent) based on funding anticipated from the U.S. Department of Transportation for the FDOT Efficient Transportation Decision Making program.

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

SOURCE OF FUNDS	Water 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 - Audited)
District Revenues	$31,574,425	$67,127,592	$22,512,440	$25,592,916	$2,837,426	$14,499,063	$164,143,862
Fund Balance	639,836	3,194,120	0	0	0	0	3,833,956
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	684,932	0	0	0	0	684,932
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	3,035,749	2,394,134	0	0	0	5,429,883
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	572,118	0	0	0	611,787
Federal Revenues	0	28,463	228,677	25,544	0	0	282,684
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	**$33,951,865**	**$110,305,182**	**$26,519,804**	**$25,618,460**	**$2,837,426**	**$14,499,063**	**$213,731,800**

District Revenues include:	
Ad Valorem	$130,216,565
Permit & License Fees	2,145,567
Timber Sales	613,594
Ag Privilege Tax	0
Land Management	2,873,233
Investment Earnings (Loss)	23,087,894
Penalties & Fines	162,581
Other Revenues	5,044,428

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 - Audited)
District Revenues	$31,574,425	$67,127,592	$22,512,440	$25,592,916	$2,837,426	$14,499,063	$164,143,862
Fund Balance	639,836	3,194,120	0	0	0	0	3,833,956
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	39,762,964	3,778,687	0	0	0	43,675,033
Federal Revenues	0	28,463	228,677	25,544	0	0	282,684
TOTAL	**$33,951,865**	**$110,305,182**	**$26,519,804**	**$25,618,460**	**$2,837,426**	**$14,499,063**	**$213,731,800**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2025-26 (Current / Amended)

TENTATIVE BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Water 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 (Current / Amended)
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 (Current / Amended)
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**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2026-27 (Tentative Budget)

TENTATIVE BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Water 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 (Tentative Budget)
District Revenues	$35,337,588	$44,462,726	$33,139,308	$27,929,707	$3,363,673	$15,340,526	$159,573,528
Fund Balance	1,265,241	62,935,066	6,062,522	0	0	0	70,262,829
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	90,000	0	0	0	0	0	90,000
State General Revenues	0	13,000,000	3,300,000	0	0	0	16,300,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	1,090,502	0	0	0	0	1,090,502
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	424,770	0	0	0	424,770
Federal Revenues	0	0	0	28,162	0	0	28,162
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	**$36,692,829**	**$121,488,294**	**$45,176,600**	**$27,957,869**	**$3,363,673**	**$15,340,526**	**$250,019,791**

District Revenues include:

Ad Valorem	$139,716,571
Permit & License Fees	2,384,557
Timber Sales	400,000
Ag Privilege Tax	0
Land Management	290,700
Investment Earnings (Loss)	16,700,000
Penalties & Fines	0
Other Revenues	81,700

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 (Tentative Budget)
District Revenues	$35,337,588	$44,462,726	$33,139,308	$27,929,707	$3,363,673	$15,340,526	$159,573,528
Fund Balance	1,265,241	62,935,066	6,062,522	0	0	0	70,262,829
Debt	0	0	0	0	0	0	0
Local Revenues	90,000	0	0	0	0	0	90,000
State Revenues	0	14,090,502	5,974,770	0	0	0	20,065,272
Federal Revenues	0	0	0	28,162	0	0	28,162
TOTAL	**$36,692,829**	**$121,488,294**	**$45,176,600**	**$27,957,869**	**$3,363,673**	**$15,340,526**	**$250,019,791**

6. Proposed 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 Tentative Budget ad valorem tax revenue is based on maintaining the current millage rate of 0.1831. The projected ad valorem revenue resulting from certified taxable values across the District for FY2026-27 is $139,716,571. This revenue amount represents a 4.81 percent increase compared to the FY2025-26 Current Budget and is comprised of 2.96 percent from new construction and 1.85 percent from existing properties.

Estimated ad valorem tax revenue has historically been higher than actual collected tax revenue. Therefore, the FY2026-27 Tentative Budget of $139,716,571 in ad valorem revenue represents 96 percent of the $145,538,095 in estimated proceeds.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

THREE-YEAR AD VALOREM TAX COMPARISON

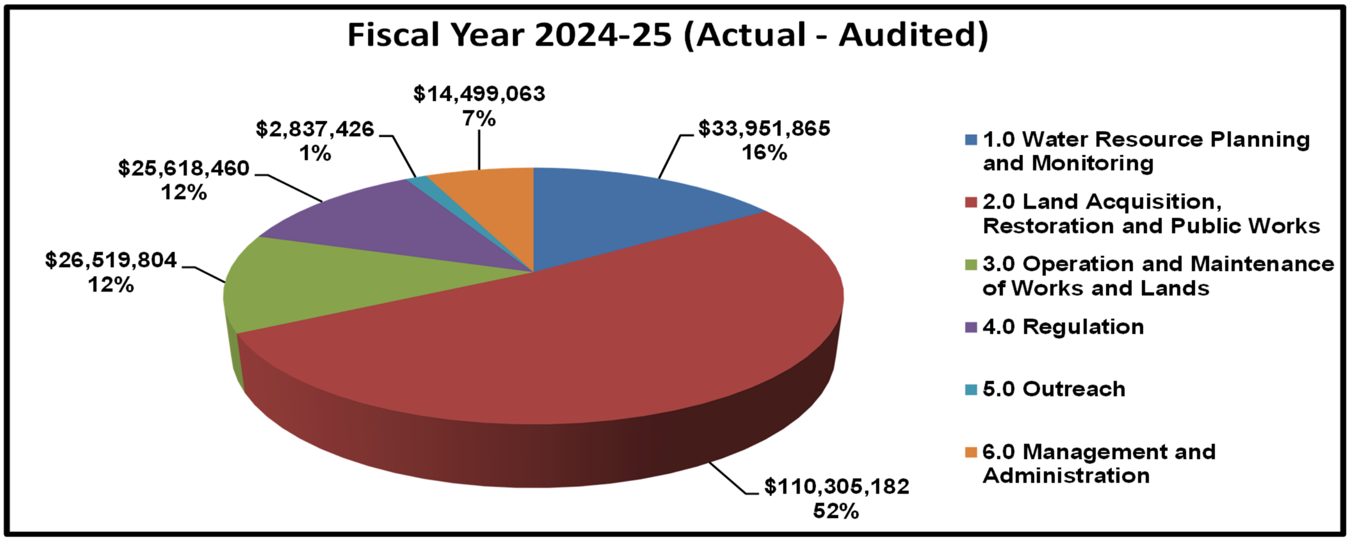
Fiscal Years 2024-25, 2025-26, and 2026-27

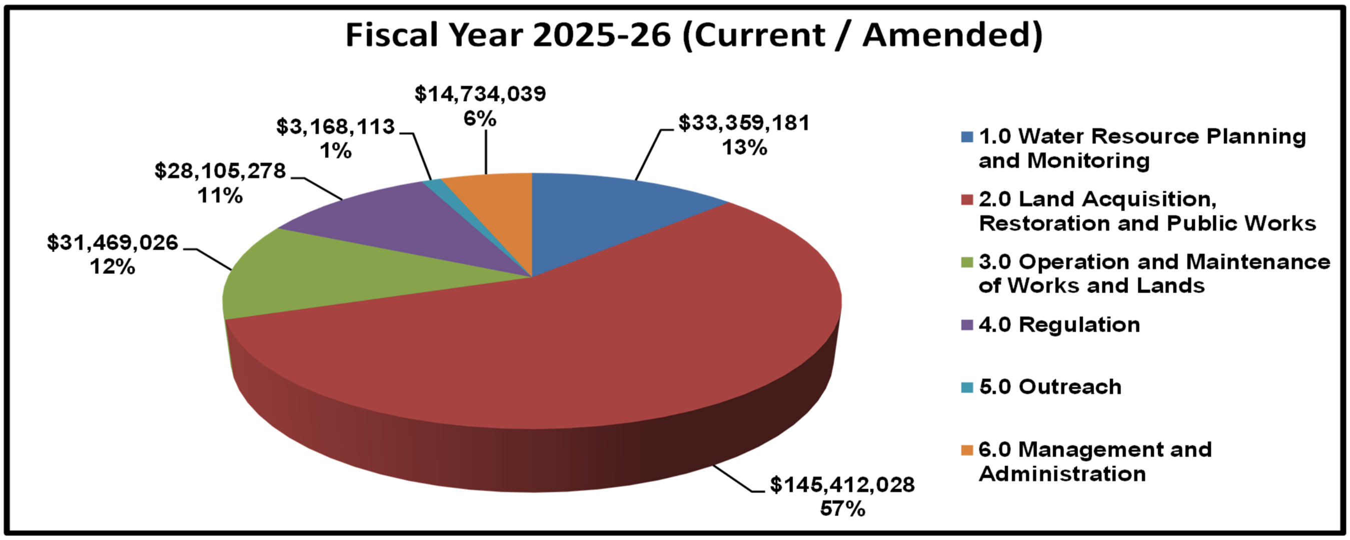
TENTATIVE BUDGET - Fiscal Year 2026-27

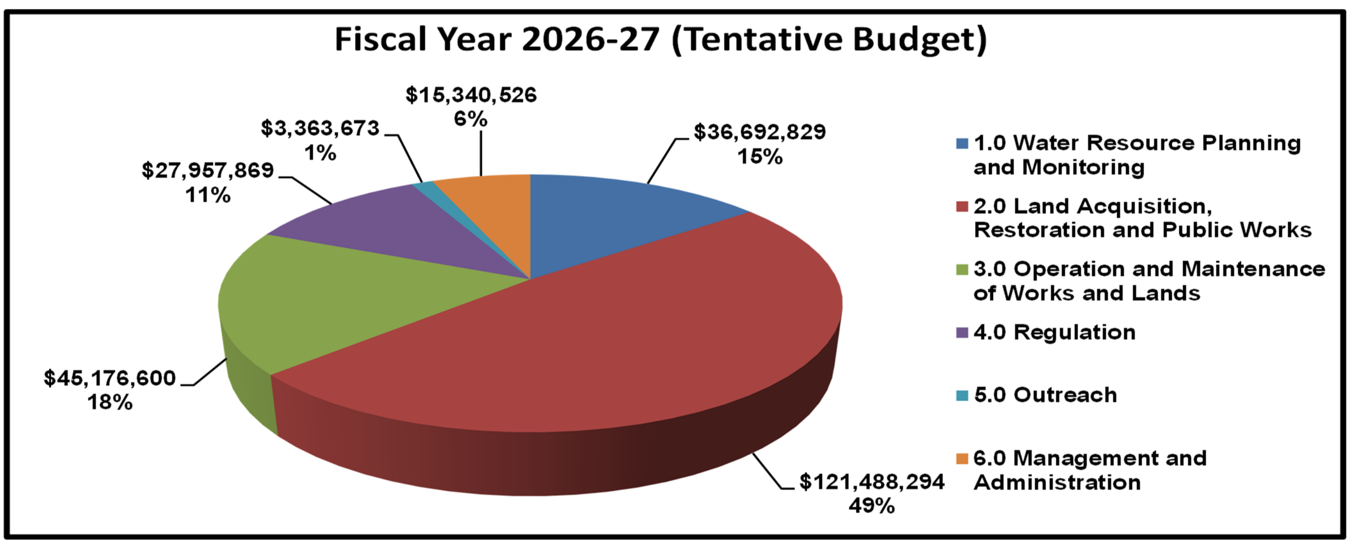
DISTRICTWIDE			
Ad Valorem Tax Comparison	**Fiscal Year 2024-25 (Actual - Audited)**	**Fiscal Year 2025-26 (Current Budget)**	**Fiscal Year 2026-27 (Tentative Budget)**
Ad Valorem Taxes	$130,216,565	$133,299,444	$139,716,571
Millage Rate	0.1909	0.1831	0.1831
Rolled-back Rate	0.1909	0.1831	0.1793
Percent of Change of Rolled-back Rate	0.00%	0.00%	2.12%
Gross Taxable Value for Operating Purposes	$708,488,144,444	$758,348,377,355	$794,855,790,092
Net New Taxable Value	$22,009,353,563	$20,299,788,330	$22,474,927,610
Adjusted Taxable Value	$686,478,790,881	$738,048,589,025	$772,380,862,482

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 - Audited), 2025-26 (Current / Amended), 2026-27 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
1.0 Water Resource Planning and Monitoring	**$33,951,865**	**$33,359,181**	**$36,692,829**	**$3,333,648**	**10.0%**
1.1 - District Water Management Planning	8,826,982	11,378,530	10,438,081	(940,449)	-8.3%
1.1.1 - Water Supply Planning	659,003	777,620	889,224	111,604	14.4%
1.1.2 - Minimum Flows and Minimum Water Levels	749,338	1,725,209	1,851,436	126,227	7.3%
1.1.3 - Other Water Resources Planning	7,418,641	8,875,701	7,697,421	(1,178,280)	-13.3%
1.2 - Research, Data Collection, Analysis and Monitoring	19,583,256	17,364,435	21,366,050	4,001,615	23.0%
1.3 - Technical Assistance	1,035,101	1,063,678	1,052,059	(11,619)	-1.1%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology & Information Services	4,506,526	3,552,538	3,836,639	284,101	8.0%
2.0 Land Acquisition, Restoration and Public Works	**$110,305,182**	**$145,412,028**	**$121,488,294**	**($23,923,734)**	**-16.5%**
2.1 - Land Acquisition	3,656,087	17,294,708	17,616,099	321,391	1.9%
2.2 - Water Source Development	87,746,662	112,289,817	86,448,280	(25,841,537)	-23.0%
2.2.1 - Water Resource Development Projects	4,716,228	6,431,399	5,873,473	(557,926)	-8.7%
2.2.2 - Water Supply Development Assistance	82,443,783	105,076,903	79,819,762	(25,257,141)	-24.0%
2.2.3 - Other Water Source Development Activities	586,651	781,515	755,045	(26,470)	-3.4%
2.3 - Surface Water Projects	15,692,498	13,771,034	9,937,730	(3,833,304)	-27.8%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	1,694,272	979,000	6,185,000	5,206,000	531.8%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology & Information Services	1,515,663	1,077,469	1,301,185	223,716	20.8%
3.0 Operation and Maintenance of Works and Lands	**$26,519,804**	**$31,469,026**	**$45,176,600**	**$13,707,574**	**43.6%**
3.1 - Land Management	5,040,936	6,125,116	7,165,915	1,040,799	17.0%
3.2 - Works	10,028,745	14,326,697	27,039,763	12,713,066	88.7%
3.3 - Facilities	3,392,890	3,463,753	3,503,697	39,944	1.2%
3.4 - Invasive Plant Control	940,751	446,802	557,557	110,755	24.8%
3.5 - Other Operation and Maintenance Activities	1,418,628	1,029,570	258,276	(771,294)	-74.9%
3.6 - Fleet Services	2,507,987	3,717,985	3,874,735	156,750	4.2%
3.7 - Technology & Information Services	3,189,867	2,359,103	2,776,657	417,554	17.7%
4.0 Regulation	**$25,618,460**	**$28,105,278**	**$27,957,869**	**($147,409)**	**-0.5%**
4.1 - Consumptive Use Permitting	3,308,357	4,274,983	4,233,369	(41,614)	-1.0%
4.2 - Water Well Construction Permitting and Contractor Licensing	952,841	1,059,489	1,211,309	151,820	14.3%
4.3 - Environmental Resource and Surface Water Permitting	9,290,267	11,401,546	11,218,134	(183,412)	-1.6%
4.4 - Other Regulatory and Enforcement Activities	4,909,829	4,622,012	4,216,987	(405,025)	-8.8%
4.5 - Technology & Information Services	7,157,166	6,747,248	7,078,070	330,822	4.9%
5.0 Outreach	**$2,837,426**	**$3,168,113**	**$3,363,673**	**$195,560**	**6.2%**
5.1 - Water Resource Education	920,097	1,127,441	1,123,459	(3,982)	-0.4%
5.2 - Public Information	1,368,363	1,542,202	1,624,779	82,577	5.4%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	56,632	131,818	150,119	18,301	13.9%
5.5 - Other Outreach Activities	0	0	0	0	
5.6 - Technology & Information Services	492,334	366,652	465,316	98,664	26.9%
SUBTOTAL - Major Programs (excluding Management and Administration)	*$199,232,737*	*$241,513,626*	*$234,679,265*	*($6,834,361)*	*-2.8%*
6.0 Management and Administration	**$14,499,063**	**$14,734,039**	**$15,340,526**	**$606,487**	**4.1%**
6.1 - Administrative and Operations Support	11,521,924	11,455,859	12,062,346	606,487	5.3%
6.1.1 - Executive Direction	1,513,485	1,399,931	1,503,101	103,170	7.4%
6.1.2 - General Counsel/Legal	891,774	1,080,386	992,661	(87,725)	-8.1%
6.1.3 - Inspector General	225,406	276,067	282,689	6,622	2.4%
6.1.4 - Administrative Support	4,561,893	4,727,589	4,890,632	163,043	3.4%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement/Contract Administration	1,121,277	1,239,907	1,317,483	77,576	6.3%
6.1.7 - Human Resources	1,310,898	1,273,244	1,378,367	105,123	8.3%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology & Information Services	1,897,191	1,458,735	1,697,413	238,678	16.4%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector/Property Appraiser Fees)	2,977,139	3,278,180	3,278,180	0	0.0%
TOTAL	**$213,731,800**	**$256,247,665**	**$250,019,791**	**($6,227,874)**	**-2.4%**

8. Major Use of Funds Variances

The table below illustrates major variances between the Current Budget for FY2025-26 and the Tentative 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
1.0 Water Resource Planning and Monitoring	$33,951,865	$33,359,181	$36,692,829	$3,333,648	10.0%
2.0 Land Acquisition, Restoration and Public Works	110,305,182	145,412,028	121,488,294	(23,923,734)	-16.5%
3.0 Operation and Maintenance of Works and Lands	26,519,804	31,469,026	45,176,600	13,707,574	43.6%
4.0 Regulation	25,618,460	28,105,278	27,957,869	(147,409)	-0.5%
5.0 Outreach	2,837,426	3,168,113	3,363,673	195,560	6.2%
6.0 Management and Administration	14,499,063	14,734,039	15,340,526	606,487	4.1%
Totals	**$213,731,800**	**$256,247,665**	**$250,019,791**	**($6,227,874)**	**-2.4%**

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2026-27 Tentative Budget is $36,692,829, which is a $3,333,648 (or 10 percent) increase from the Current 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) and contracted services in support of surface water flows and levels data ($978,125), biologic data ($365,000) and minimum flows and levels technical support ($251,000). Additionally, there are increases in operating expenses for software licensing and maintenance ($172,952), as well as salaries and benefits for adjustments in compensation ($168,371) and self-funded medical insurance ($159,392).

These increases are primarily offset by reductions in interagency expenditures for watershed management planning efforts ($1,234,800) and contracted services for mapping and survey control ($869,725).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2026-27 Tentative Budget is $121,488,294, which is a $23,923,734 (or 16.5 percent) decrease from the Current 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 implement best management practices to address potential and existing flooding concerns ($1,519,867), as well as contracted services to continue restoration efforts ($2,202,560).

These reductions are primarily offset by increases in fixed capital outlay for the construction of a hardened operations center facility in Brooksville ($5,000,000) and 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 Tentative Budget is $45,176,600, which is a $13,707,574 (or 43.6 percent) increase from the Current Budget for FY2025-26 of $31,469,026. The increase is primarily due to an increase in fixed capital outlay for the replacement of flood control structure gates and conversion of their lift systems ($12,575,000) and replacement of the Banana Lake water conservation structure ($2,275,000)

These increases are primarily offset by a reduction in fixed capital outlay for the replacement of the P-1 and P-3 water conservation structures ($1,500,000).

III. Budget Highlights

Program 4.0 - Regulation

The program’s FY2026-27 Tentative Budget is $27,957,869, which is a $147,409 (or 0.5 percent) decrease from the Current Budget for FY2025-26 of $28,105,278. The decrease is primarily due to 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 ($103,302).

These reductions are primarily offset by increases in salaries and benefits for adjustments in compensation ($372,341) and self-funded medical insurance ($108,215), and operating capital outlay for the replacement of unstructured data storage ($137,960) and expansion of structured data storage ($68,980). Additionally, there are increases in operating expenses for software licensing and maintenance ($91,189) and maintenance and repair of equipment ($78,424).

Program 5.0 - Outreach

The program’s FY2026-27 Tentative Budget is $3,363,673, which is a $195,560 (or 6.2 percent) increase from the Current Budget for FY2025-26 of $3,168,113. The increase is primarily due to increases in salaries and benefits for the reallocation of staff resources ($90,003), self-funded medical insurance ($23,019) and adjustments in compensation ($11,069), operating expenses for software licensing and maintenance ($36,646), non-capital equipment ($14,159) and maintenance and repair of equipment ($11,781). Additionally, there are increases in contracted services for education program evaluation and research ($27,648), as well as operating capital outlay for the replacement of unstructured data storage ($12,120).

These increases are primarily offset by reductions in operating capital outlay for rainfall signage ($25,000) and contracted services for federal legislative liaison services ($20,000).

Program 6.0 - Management and Administration

The program’s FY2026-27 Tentative Budget is $15,340,526, which is a $606,487 (or 4.1 percent) increase from the Current Budget for FY2025-26 of $14,734,039. The increase is primarily due to increases in salaries and benefits for adjustments in compensation ($173,531), the reallocation of staff resources ($140,145) and self-funded medical insurance ($73,568). Additionally, there are increases in operating expenses for software licensing and maintenance ($82,481) and maintenance and repair of equipment ($39,388), as well as operating capital outlay for the replacement of unstructured data storage ($47,400).

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IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the fiscal year (FY) 2026-27 Tentative Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, 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

TENTATIVE BUDGET - Fiscal Year 2026-27

ALL PROGRAMS

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
1.0 Water Resource Planning and Monitoring	$26,387,757	$29,294,013	$33,951,865	$33,359,181	$36,692,829	$3,333,648	10.0%
2.0 Land Acquisition, Restoration and Public Works	62,750,225	80,333,675	110,305,182	145,412,028	121,488,294	(23,923,734)	-16.5%
3.0 Operation and Maintenance of Works and Lands	19,370,078	25,254,610	26,519,804	31,469,026	45,176,600	13,707,574	43.6%
4.0 Regulation	21,793,435	23,278,649	25,618,460	28,105,278	27,957,869	(147,409)	-0.5%
5.0 Outreach	2,304,077	2,474,273	2,837,426	3,168,113	3,363,673	195,560	6.2%
6.0 Management and Administration	12,586,877	13,665,268	14,499,063	14,734,039	15,340,526	606,487	4.1%
TOTAL	**$145,192,449**	**$174,300,488**	**$213,731,800**	**$256,247,665**	**$250,019,791**	**($6,227,874)**	**-2.4%**

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$55,916,753	$60,020,665	$62,204,196	$68,323,937	$70,117,372	$1,793,435	2.6%
Other Personal Services	0	28,319	15,539	0	0	0	
Contracted Services	14,910,529	17,584,124	16,020,162	29,612,715	27,383,917	(2,228,798)	-7.5%
Operating Expenses	15,177,328	16,111,623	20,073,909	18,461,514	19,480,913	1,019,399	5.5%
Operating Capital Outlay	1,442,450	3,083,455	3,222,755	2,770,006	2,994,495	224,489	8.1%
Fixed Capital Outlay	16,489,039	7,837,600	12,158,957	22,780,000	43,831,000	21,051,000	92.4%
Interagency Expenditures (Cooperative Funding)	41,256,350	69,634,702	100,036,282	114,299,493	86,212,094	(28,087,399)	-24.6%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$145,192,449**	**$174,300,488**	**$213,731,800**	**$256,247,665**	**$250,019,791**	**($6,227,874)**	**-2.4%**

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$67,555,464	$0	$0	$0	$2,534,328	$27,580	$70,117,372
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	25,220,917	0	0	90,000	2,073,000	0	27,383,917
Operating Expenses	19,322,387	0	0	0	157,944	582	19,480,913
Operating Capital Outlay	2,994,495	0	0	0	0	0	2,994,495
Fixed Capital Outlay	12,568,478	27,962,522	0	0	3,300,000	0	43,831,000
Interagency Expenditures (Cooperative Funding)	31,911,787	42,300,307	0	0	12,000,000	0	86,212,094
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	**$159,573,528**	**$70,262,829**	**$0**	**$90,000**	**$20,065,272**	**$28,162**	**$250,019,791**

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	$45,795,337	$70,117,372	$0	$70,117,372
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	12,374,017	15,009,900	27,383,917
Operating Expenses			19,480,913	0	19,480,913
Operating Capital Outlay			2,994,495	0	2,994,495
Fixed Capital Outlay			0	43,831,000	43,831,000
Interagency Expenditures (Cooperative Funding)			0	86,212,094	86,212,094
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$104,966,797**	**$145,052,994**	**$250,019,791**

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended -- Tentative) 2025-26 to 2026-27	
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% 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	
Other Personal Services	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	
Volunteer	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%**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REDUCTIONS - NEW ISSUES SUMMARY
Fiscal Year 2026-27
TENTATIVE 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	$124,945	$240,375	$0	$53,707	$3,897	$80	$423,004
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,213,169	2,758,419	1,052,193	290,302	28,131	39,102	5,381,316
Operating Expenses	102,204	48,943	647,886	59,177	992	133,980	993,182
Operating Capital Outlay	22,900	31,505	440,736	795,010	27,810	11,490	1,329,451
Fixed Capital Outlay	0	675,000	2,335,000	0	0	0	3,010,000
Interagency Expenditures (Cooperative Funding)	1,284,800	28,811,551	0	0	0	0	30,096,351
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	$2,748,018	**$32,565,793**	**$4,475,815**	**$1,198,196**	**$60,830**	**$184,652**	**$41,233,304**
New Issues							
Salaries and Benefits	$363,419	$54,259	$690,009	$538,891	$125,550	$444,311	$2,216,439
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,958,928	274,037	744,778	82,157	36,268	56,350	3,152,518
Operating Expenses	400,214	106,467	1,067,196	183,137	65,797	189,770	2,012,581
Operating Capital Outlay	242,105	118,344	817,406	246,602	28,775	100,708	1,553,940
Fixed Capital Outlay	3,117,000	6,080,000	14,864,000	0	0	0	24,061,000
Interagency Expenditures (Cooperative Funding)	0	2,008,952	0	0	0	0	2,008,952
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	$6,081,666	**$8,642,059**	**$18,183,389**	**$1,050,787**	**$256,390**	**$791,139**	**$35,005,430**
Net Change							
Salaries and Benefits	$238,474	($186,116)	$690,009	$485,184	$121,653	$444,231	$1,793,435
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	745,759	(2,484,382)	(307,415)	(208,145)	8,137	17,248	(2,228,798)
Operating Expenses	298,010	57,524	419,310	123,960	64,805	55,790	1,019,399
Operating Capital Outlay	219,205	86,839	376,670	(548,408)	965	89,218	224,489
Fixed Capital Outlay	3,117,000	5,405,000	12,529,000	0	0	0	21,051,000
Interagency Expenditures (Cooperative Funding)	(1,284,800)	(26,802,599)	0	0	0	0	(28,087,399)
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	$3,333,648	**($23,923,734)**	**$13,707,574**	**($147,409)**	**$195,560**	**$606,487**	**($6,227,874)**

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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$13,450,121	$14,651,860	$14,704,529	$16,111,907	$16,350,381	$238,474	1.5%
Other Personal Services	0	351	1,145	0	0	0	
Contracted Services	6,043,970	6,351,443	6,338,539	9,403,417	10,149,176	745,759	7.9%
Operating Expenses	2,406,996	2,450,061	3,375,724	2,706,137	3,004,147	298,010	11.0%
Operating Capital Outlay	249,619	761,396	926,441	58,215	277,420	219,205	376.5%
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)	4,187,889	4,240,178	4,156,315	3,309,505	2,024,705	(1,284,800)	-38.8%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$26,387,757**	**$29,294,013**	**$33,951,865**	**$33,359,181**	**$36,692,829**	**$3,333,648**	**10.0%**

SOURCE OF FUNDS
Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$16,350,381	$0	$0	$0	$0	$0	$16,350,381
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	10,059,176	0	0	90,000	0	0	10,149,176
Operating Expenses	3,004,147	0	0	0	0	0	3,004,147
Operating Capital Outlay	277,420	0	0	0	0	0	277,420
Fixed Capital Outlay	4,887,000	0	0	0	0	0	4,887,000
Interagency Expenditures (Cooperative Funding)	759,464	1,265,241	0	0	0	0	2,024,705
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	**$35,337,588**	**$1,265,241**	**$0**	**$90,000**	**$0**	**$0**	**$36,692,829**

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	136.50	$10,817,343	$16,350,381	$0	$16,350,381
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	5,564,301	4,584,875	10,149,176
Operating Expenses			3,004,147	0	3,004,147
Operating Capital Outlay			277,420	0	277,420
Fixed Capital Outlay			0	4,887,000	4,887,000
Interagency Expenditures (Cooperative Funding)			0	2,024,705	2,024,705
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$25,196,249**	**$11,496,580**	**$36,692,829**

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended -- Tentative) 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	136.50	(1.06)	-0.8%
Contingent Worker	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	
Intern	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	
TOTAL WORKFORCE	**138.71**	**138.42**	**137.14**	**137.56**	**136.50**	**(1.06)**	**-0.8%**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

1.0 Water Resource Planning and Monitoring

Fiscal Year 2026-27

TENTATIVE BUDGET - Fiscal Year 2026-27

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Fiscal Year 2025-26 (Adopted Budget)		**137.56**	**$33,359,181**	
	Reductions				
Salaries and Benefits			1.06	124,945	
1	Reallocation of Staff Resources	109,402	1.06		
2	Retirement	15,543	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,213,169	
3	Research, Data Collection, Analysis & Monitoring	869,725			Due to a reduction in Mapping & Survey Control.
4	Research, Data Collection, Analysis & Monitoring	136,151			Due to a reduction in Water Quality Data.
5	Minimum Flows and Minimum Water Levels	120,000			Due to a reduction in MFLs Establishment and Evaluation.
6	Technology & Information Services	67,293			Due to a reduction in Financial Systems Upgrades.
7	Technology & Information Services	20,000			Due to a reduction in Resource Data System Modernization.
Operating Expenses				102,204	
8	Technology & Information Services	60,862			Due to a reduction in Non-Capital Equipment.
9	Other Water Resources Planning	10,056			Due to a reduction in Travel for Staff Duties.
10	Water Supply Planning	8,580			Due to a reduction in Books, Subscriptions and Data.
11	Technology & Information Services	5,018			Due to a reduction in Printing and Reproduction.
12	Research, Data Collection, Analysis & Monitoring	4,966			Due to a reduction in Travel for Staff Duties.
13	Research, Data Collection, Analysis & Monitoring	2,450			Due to a reduction in Parts and Supplies.
14	Technology & Information Services	2,345			Due to a reduction in Telecommunications.
15	Research, Data Collection, Analysis & Monitoring	1,999			Due to a reduction in Professional Licenses.
16	Technical Assistance	1,400			Due to a reduction in Training.
17	Water Supply Planning	1,077			Due to a reduction in Travel for Staff Duties.
18	Technology & Information Services	731			Due to a reduction in Parts and Supplies.
19	Technical Assistance	720			Due to a reduction in Telecommunications.
20	Technical Assistance	631			Due to a reduction in Memberships and Dues.
21	Research, Data Collection, Analysis & Monitoring	600			Due to a reduction in Printing and Reproduction.
22	Other Water Resources Planning	400			Due to a reduction in Public Meetings.
23	Research, Data Collection, Analysis & Monitoring	200			Due to a reduction in Office Supplies.
24	Technology & Information Services	70			Due to a reduction in Books, Subscriptions and Data.
25	Research, Data Collection, Analysis & Monitoring	66			Due to a reduction in Memberships and Dues.
26	Technology & Information Services	29			Due to a reduction in Tuition Reimbursement.
27	Technology & Information Services	4			Due to a reduction in Office Supplies.
Operating Capital Outlay				22,900	
28	Technology & Information Services	22,810			Due to a reduction in VDI Expansion.
29	Technology & Information Services	90			Due to a reduction in Enterprise Server Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				1,284,800	
30	Other Water Resources Planning	1,234,800			Due to a reduction in Cooperative Funding Initiative for Watershed Management Planning.
31	Other Water Resources Planning	50,000			Due to a reduction in District Grants for Watershed Management Planning.
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		**1.06**	**$2,748,018**	

IV. Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	363,419	
1	**Adjustments in Compensation**	168,371	0.00		
2	**Self-Funded Medical Insurance**	159,392	0.00		
3	**Overtime**	15,432	0.00		
4	**Employer Paid FICA Taxes**	12,889	0.00		
5	**Non-Medical Insurance Premiums**	7,335	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,958,928	
6	**Research, Data Collection, Analysis & Monitoring**	978,125			Due to an increase in Surface Water Flows & Levels Data.
7	**Research, Data Collection, Analysis & Monitoring**	365,000			Due to an increase in Biologic Data.
8	**Minimum Flows and Minimum Water Levels**	251,000			Due to an increase in MFLs Technical Support.
9	**Water Supply Planning**	135,000			Due to an increase in CFWI Small Area Population Estimates and Projections.
10	**Technology & Information Services**	75,000			Due to an increase in Laboratory Information Management System Upgrades.
11	**Research, Data Collection, Analysis & Monitoring**	72,402			Due to an increase in Ground Water Levels Data.
12	**Technology & Information Services**	22,630			Due to an increase in Enterprise Project Management Replacement.
13	**Technology & Information Services**	19,295			Due to an increase in Technology Support Services.
14	**Other Water Resources Planning**	15,000			Due to an increase in Watershed Management Planning.
15	**Technology & Information Services**	6,789			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**	5,658			Due to an increase in Unstructured Data Storage Replacement.
18	**Research, Data Collection, Analysis & Monitoring**	3,332			Due to an increase in Meteorologic Data.
19	**Research, Data Collection, Analysis & Monitoring**	2,325			Due to an increase in Geologic Data.
20	**Research, Data Collection, Analysis & Monitoring**	600			Due to an increase in SCADA System Support.
Operating Expenses				400,214	
21	**Technology & Information Services**	172,952			Due to an increase in Software Licensing and Maintenance.
22	**Research, Data Collection, Analysis & Monitoring**	80,000			Due to an increase in Land Maintenance Materials.
23	**Research, Data Collection, Analysis & Monitoring**	53,200			Due to an increase in Non-Capital Equipment.
24	**Technology & Information Services**	52,813			Due to an increase in Maintenance and Repair of Equipment.
25	**Research, Data Collection, Analysis & Monitoring**	21,100			Due to an increase in Rental of Equipment.
26	**Research, Data Collection, Analysis & Monitoring**	6,934			Due to an increase in Training.
27	**Technology & Information Services**	5,386			Due to an increase in Memberships and Dues.
28	**Research, Data Collection, Analysis & Monitoring**	2,000			Due to an increase in Maintenance and Repair of Equipment.
29	**Other Water Resources Planning**	1,090			Due to an increase in Training.
30	**Other Water Resources Planning**	1,010			Due to an increase in Professional Licenses.
31	**Research, Data Collection, Analysis & Monitoring**	860			Due to an increase in Telecommunications.
32	**Technology & Information Services**	558			Due to an increase in Training.
33	**Research, Data Collection, Analysis & Monitoring**	500			Due to an increase in Utilities.
34	**Other Water Resources Planning**	400			Due to an increase in Office Supplies.
35	**Technical Assistance**	300			Due to an increase in Travel for Staff Duties.
36	**Minimum Flows and Minimum Water Levels**	220			Due to an increase in Travel for Staff Duties.
37	**Other Water Resources Planning**	196			Due to an increase in Memberships and Dues.
38	**Technology & Information Services**	175			Due to an increase in Travel for Staff Duties.
39	**Technology & Information Services**	170			Due to an increase in Advertising and Public Notices.
40	**Research, Data Collection, Analysis & Monitoring**	150			Due to an increase in Miscellaneous Permits and Fees.
41	**Technical Assistance**	150			Due to an increase in Professional Licenses.
42	**Research, Data Collection, Analysis & Monitoring**	50			Due to an increase in Books, Subscriptions and Data.

Operating Capital Outlay				242,105	
43	Technology & Information Services	90,520			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	45,260			Due to an increase in Structured Data Storage Expansion.
46	Technology & Information Services	15,841			Due to an increase in Enterprise Security System Upgrades.
47	Technology & Information Services	10,184			Due to an increase in Edge Firewall Replacement.
48	Research, Data Collection, Analysis & Monitoring	300			Due to an increase in Field Equipment.
Fixed Capital Outlay				3,117,000	
49	Research, Data Collection, Analysis & Monitoring	3,117,000			Due to an increase in Well Construction Associated with the Aquifer Exploration and Monitor Well Drilling Program.
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES			**0.00**	**$6,081,666**	
1.0 Water Resource Planning and Monitoring Total Workforce and Tentative Budget for FY2026-27			**136.50**	**$36,692,829**	

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 starting in FY2024-25. In recent years and continuing through 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.

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, the District experienced an increase in cooperative funding applications for watershed management planning. 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 decrease in interagency expenditures starting in FY2025-26 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 surface and ground water levels model development.

Budget Variances

Overall, the program increased by 10 percent or $3,333,648.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($168,371), self-funded medical insurance ($159,392), overtime ($15,432), employer-paid FICA taxes ($12,889) and non-medical insurance premiums ($7,335).
- Contracted services for Surface Water Flows & Levels Data ($978,125), Biologic Data ($365,000), MFLs Technical Support ($251,000), Central Florida Water Initiative (CFWI) small area population estimates and projections ($135,000), laboratory information management system upgrades ($75,000) and Ground Water Levels Data ($72,402).

- Operating expenses for software licensing and maintenance ($172,952), land maintenance materials ($80,000), maintenance and repair of equipment ($54,813) and rental of equipment ($21,100).
- Operating capital outlay for the replacement of unstructured data storage ($90,520), vehicles ($80,000), expansion of structured data storage ($45,260), enterprise security system upgrades ($15,841) and an edge firewall replacement ($10,184).
- 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:
- Salaries and benefits for the reallocation of staff resources ($109,402) and retirement ($15,543).
- Contracted services for Mapping & Survey Control ($869,725), Water Quality Data ($136,151) and MFLs Establishment and Evaluation ($120,000).
- Operating expenses for travel for staff duties ($15,404), books, subscriptions and data ($8,600) and non-capital equipment ($7,662).
- Operating capital outlay for a Virtual Desktop Infrastructure expansion ($22,810).
- Interagency expenditures for Watershed Management Planning cooperative funding projects ($1,234,800) and District grants ($50,000).

Major Budget Items
- Salaries and Benefits ($16,350,381 – 136.50 FTEs)
  - *1.1.1 Water Supply Planning* (5.23 FTEs)
  - *1.1.2 Minimum Flows and Minimum Water Levels* (4.52 FTEs)
  - *1.1.3 Other Water Resources Planning* (22.50 FTEs)
  - *1.2 Research, Data Collection, Analysis and Monitoring* (86.08 FTEs)
  - *1.3 Technical Assistance* (7.26 FTEs)
  - *1.4 Other Water Resources Planning and Monitoring Activities* (0.00 FTEs)
  - *1.5 Technology and Information Services* (10.91 FTEs)
- Contracted Services
  - Surface Water Flows & Levels Data ($3,930,999)
  - Watershed Management Planning ($1,835,000)
  - Biologic Data ($1,030,000)
  - MFLs Technical Support ($844,500)
  - Water Body Protection & Restoration Planning ($620,000)
  - MFLs Establishment and Evaluation ($385,000)
  - Mapping & Survey Control ($313,000)
  - Ground Water Levels Data ($274,076)
  - Utility Population Estimation Model and Demographic Analysis ($142,222)
  - CFWI Small Area Population Estimates and Projections ($135,000)
  - Institute of Food and Agricultural Sciences Research ($125,000)
  - Meteorologic Data ($113,155)
  - Technology Support Services ($97,762)
  - Geologic Data ($89,875)
  - Water Quality Data ($82,087)
  - Laboratory Information Management System Upgrades ($75,000)
- Operating Expenses
  - Software Licensing and Maintenance ($1,669,693)
  - Non-Capital Equipment ($322,494)
  - Maintenance and Repair of Equipment ($230,173)
  - Parts and Supplies ($211,774)
  - Laboratory Supplies and Sampling ($100,000)
  - Travel for Staff Duties ($96,358)
  - Telecommunications ($80,410)

   - Land Maintenance Materials ($80,000)
   - Training ($78,169)
   - Rental of Equipment ($40,900)
   - Memberships and Dues ($21,786)
   - Tuition Reimbursement ($19,323)
   - Printing and Reproduction ($18,489)
- Operating Capital Outlay
   - Unstructured Data Storage Replacement ($90,520)
   - Vehicles ($80,000)
   - Structured Data Storage Expansion ($45,260)
   - Field Equipment ($24,300)
   - Enterprise Security System Upgrades ($15,841)
   - Enterprise Server Replacements ($11,315)
   - Edge Firewall Replacement ($10,184)
- 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 ($1,633,200)
   - 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
TENTATIVE BUDGET - Fiscal Year 2026-27
1.1 District Water Management Planning

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$3,307,887	$3,471,536	$3,590,401	$4,317,126	$4,390,902	$73,776	1.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	731,556	1,051,322	1,053,719	3,673,950	3,961,722	287,772	7.8%
Operating Expenses	66,585	56,085	26,547	77,949	60,752	(17,197)	-22.1%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	4,130,383	4,240,178	4,156,315	3,309,505	2,024,705	(1,284,800)	-38.8%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$8,236,411**	**$8,819,121**	**$8,826,982**	**$11,378,530**	**$10,438,081**	**($940,449)**	**-8.3%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	**$9,082,840**	**$1,265,241**	**$0**	**$90,000**	**$0**	**$0**	**$10,438,081**

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$4,390,902	$0	$4,390,902
Other Personal Services		0	0	0
Contracted Services		1,506,722	2,455,000	3,961,722
Operating Expenses		60,752	0	60,752
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	2,024,705	2,024,705
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$5,958,376**	**$4,479,705**	**$10,438,081**

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, the District has experienced an increase in cooperative funding applications for watershed management planning. However, with the focus shifting to the development of alternative water supply projects, there is a substantial decrease in interagency expenditures starting in FY2025-26 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, as well as the requirement for new population estimates and projections within the Central Florida Water Initiative (CFWI) in preparation of the 2030 CFWI Regional Water Supply Plan. In addition, increased funding has been provided for watershed management plans outside of the Cooperative Funding Initiative program, along with surface and ground water levels model development.

IV. Program Allocations

Budget Variances

The 8.3 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($55,616) and retirement ($1,160).
- Contracted services for MFLs Establishment and Evaluation ($120,000).
- Operating expenses for travel for staff duties ($10,913) and books, subscriptions and data ($8,580).
- Interagency expenditures for Watershed Management Planning cooperative funding projects ($1,234,800) and District grants ($50,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation ($94,557), self-funded medical insurance ($22,130), employer-paid FICA taxes ($7,233), overtime ($5,000) and non-medical insurance premiums ($1,632).
- Contracted services for MFLs Technical Support ($251,000), CFWI small area population estimates and projections ($135,000), Watershed Management Planning ($15,000) and utility population estimation model and demographic analysis ($6,772).
- Operating expenses for training ($1,090) and professional licenses ($1,010).

Major Budget Items

- Salaries and Benefits ($4,390,902)
- Contracted Services
  - Watershed Management Planning ($1,835,000)
  - MFLs Technical Support ($844,500)
  - Water Body Protection & Restoration Planning ($620,000)
  - MFLs Establishment and Evaluation ($385,000)
  - Utility Population Estimation Model and Demographic Analysis ($142,222)
  - CFWI Small Area Population Estimates and Projections ($135,000)
- Operating Expenses
  - Training ($19,205)
  - Travel for Staff Duties ($18,105)
  - Tuition Reimbursement ($7,298)
  - Memberships and Dues ($5,249)
  - Telecommunications ($4,320)
  - Office Supplies ($2,030)
  - Professional Licenses ($2,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Watershed Management Planning ($1,633,200)
  - 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
TENTATIVE BUDGET - Fiscal Year 2026-27
1.1.1 Water Supply Planning

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$302,052	$504,422	$358,926	$629,304	$608,793	($20,511)	-3.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	127,674	133,192	265,223	135,450	277,222	141,772	104.7%
Operating Expenses	12,701	8,603	3,189	12,866	3,209	(9,657)	-75.1%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	90,405	54,521	31,665	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$532,832**	**$700,738**	**$659,003**	**$777,620**	**$889,224**	**$111,604**	**14.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$799,224	$0	$0	$90,000	$0	$0	$889,224

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$608,793	$0	$608,793
Other Personal Services	0	0	0
Contracted Services	277,222	0	277,222
Operating Expenses	3,209	0	3,209
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	**$889,224**	**$0**	**$889,224**

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. In FY2026-27, the substantial increase in contracted services is primarily due to new population estimates and projections within the CFWI being required for preparation of the 2030 CFWI RWSP.

IV. Program Allocations

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.

Budget Variances

The 14.4 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($16,851) and adjustments in compensation ($8,621).
- Contracted services for CFWI small area population estimates and projections ($135,000) and utility population estimation model and demographic analysis ($6,772).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($46,460).
- Operating expenses for books, subscriptions and data ($8,580) and travel for staff duties ($1,077).

Major Budget Items

- Salaries and Benefits ($608,793)
- Contracted Services
  - Utility Population Estimation Model and Demographic Analysis ($142,222)
  - CFWI Small Area Population Estimates and Projections ($135,000)
- Operating Expenses
  - Travel for Staff Duties ($3,209)

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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$720,054	$523,487	$507,384	$626,709	$621,716	($4,993)	-0.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	442,889	337,181	241,169	1,098,500	1,229,500	131,000	11.9%
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**	**$749,338**	**$1,725,209**	**$1,851,436**	**$126,227**	**7.3%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$1,851,436	$0	$0	$0	$0	$0	$1,851,436

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$621,716	$0	$621,716
Other Personal Services		0	0	0
Contracted Services		1,229,500	0	1,229,500
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		**$1,851,436**	**$0**	**$1,851,436**

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. The decrease in operating expenses starting in FY2023-24 was a result of acquiring water quality sonde sensors in FY2022-23 required for in-situ data collection in support of the Crystal River/Kings Bay MFL re-evaluation.

IV. Program Allocations

Budget Variances

The 7.3 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($8,209) and adjustments in compensation ($1,041).
- Contracted services for MFLs Technical Support ($251,000).
- Operating expenses for travel for staff duties ($220).

The increases are offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($10,551) and retirement ($3,998).
- Contracted services for MFLs Establishment and Evaluation ($120,000).

Major Budget Items

- Salaries and Benefits ($621,716)
- Contracted Services
  - MFLs Technical Support ($844,500)
  - MFLs Establishment and Evaluation ($385,000)
- 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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$2,285,781	$2,443,627	$2,724,091	$3,061,113	$3,160,393	$99,280	3.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	160,993	580,949	547,327	2,440,000	2,455,000	15,000	0.6%
Operating Expenses	39,772	45,796	22,573	65,083	57,323	(7,760)	-11.9%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	4,039,978	4,185,657	4,124,650	3,309,505	2,024,705	(1,284,800)	-38.8%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$6,526,524**	**$7,256,029**	**$7,418,641**	**$8,875,701**	**$7,697,421**	**($1,178,280)**	**-13.3%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$6,432,180	$1,265,241	$0	$0	$0	$0	$7,697,421

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,160,393	$0	$3,160,393
Other Personal Services		0	0	0
Contracted Services		0	2,455,000	2,455,000
Operating Expenses		57,323	0	57,323
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	2,024,705	2,024,705
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,217,716**	**$4,479,705**	**$7,697,421**

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, the District experienced an increase in cooperative funding applications for Watershed Management Planning. However, with the focus shifting to the development of alternative water supply projects, there is a substantial decrease in interagency expenditures starting in FY2025-26 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 13.3 percent decrease is primarily due to reductions in:
- Salaries and benefits for self-funded medical insurance ($2,930).
- Operating expenses for travel for staff duties ($10,056).
- Interagency expenditures for Watershed Management Planning cooperative funding projects ($1,234,800) and District grants ($50,000).

The reductions are primarily offset by increases in:
- Salaries and benefits for adjustments in compensation ($84,894), employer-paid FICA taxes ($6,494), overtime ($5,000), retirement ($3,581) and the reallocation of staff resources ($1,394).
- Contracted services for Watershed Management Planning ($15,000).
- Operating expenses for training ($1,090) and professional licenses ($1,010).

Major Budget Items
- Salaries and Benefits ($3,160,393)
- Contracted Services
  - Watershed Management Planning ($1,835,000)
  - Water Body Protection & Restoration Planning ($620,000)
- Operating Expenses
  - Training ($19,205)
  - Travel for Staff Duties ($14,676)
  - Tuition Reimbursement ($7,298)
  - Memberships and Dues ($5,249)
  - Telecommunications ($4,320)
  - Office Supplies ($2,030)
  - Professional Licenses ($2,000)
  - Parts and Supplies ($1,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Watershed Management Planning ($1,633,200)
  - Water Body Protection & Restoration Planning ($391,505)

IV. Program Allocations

<u>1.2 Research, Data Collection, Analysis and Monitoring</u> – 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
TENTATIVE BUDGET - Fiscal Year 2026-27
1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$7,803,600	$8,709,578	$8,702,121	$9,284,078	$9,517,972	$233,894	2.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	5,082,294	5,046,193	4,931,088	5,548,884	5,964,792	415,908	7.5%
Operating Expenses	686,172	654,687	665,367	737,473	891,986	154,513	21.0%
Operating Capital Outlay	172,290	571,259	835,508	24,000	104,300	80,300	334.6%
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	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$13,851,024**	**$15,820,441**	**$19,583,256**	**$17,364,435**	**$21,366,050**	**$4,001,615**	**23.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$21,366,050	$0	$0	$0	$0	$0	$21,366,050

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$9,517,972	$0	$9,517,972
Other Personal Services		0	0	0
Contracted Services		3,834,917	2,129,875	5,964,792
Operating Expenses		891,986	0	891,986
Operating Capital Outlay		104,300	0	104,300
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		**$14,349,175**	**$7,016,875**	**$21,366,050**

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 another update in FY2025-26. In FY2026-27, contracted services increased primarily due to expanded efforts for surface and ground 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 23 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($102,027), the reallocation of staff resources ($79,925), adjustments in compensation ($47,433), overtime ($9,300), non-medical insurance premiums ($3,740) and employer-paid FICA taxes ($3,636).
- Contracted services for Surface Water Flows & Levels Data ($978,125), Biologic Data ($365,000) and Ground Water Levels Data ($72,402).
- Operating expenses for land maintenance materials ($80,000), non-capital equipment ($53,200), rental of equipment ($21,100) and training ($6,934).
- Operating capital outlay for 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:

- Salaries and benefits for retirement ($12,167).
- Contracted services for Mapping & Survey Control ($869,725) and Water Quality Data ($136,151).
- Operating expenses for travel for staff duties ($4,966).

Major Budget Items

- Salaries and Benefits ($9,517,972)
- Contracted Services
  - Surface Water Flows & Levels Data ($3,930,999)
  - Biologic Data ($1,030,000)
  - Mapping & Survey Control ($313,000)
  - Ground Water Levels Data ($274,076)
  - Institute of Food and Agricultural Sciences Research ($125,000)
  - Meteorologic Data ($113,155)
  - Geologic Data ($89,875)

    - Water Quality Data ($82,087)
- Operating Expenses
    - Non-Capital Equipment ($216,700)
    - Parts and Supplies ($204,890)
    - Laboratory Supplies and Sampling ($100,000)
    - Land Maintenance Materials ($80,000)
    - Maintenance and Repair of Equipment ($76,500)
    - Travel for Staff Duties ($65,430)
    - Rental of Equipment ($40,900)
    - Training ($39,618)
    - Telecommunications ($23,900)
- Operating Capital Outlay
    - Vehicles ($80,000)
    - Field Equipment ($24,300)
- Fixed Capital Outlay
    - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program ($4,887,000)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
1.3 Technical Assistance

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$985,021	$1,050,382	$1,005,522	$1,030,972	$1,021,654	($9,318)	-0.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	30,631	25,477	29,579	32,706	30,405	(2,301)	-7.0%
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	**$1,015,652**	**$1,075,859**	**$1,035,101**	**$1,063,678**	**$1,052,059**	**($11,619)**	**-1.1%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	**$1,052,059**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,052,059**

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,021,654	$0	$1,021,654
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		30,405	0	30,405
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		**$1,052,059**	**$0**	**$1,052,059**

Changes and Trends

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

Budget Variances

The 1.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($28,585), retirement ($2,235) and adjustments in compensation ($956).
- Operating expenses for training ($1,400) and telecommunications ($720).

IV. Program Allocations

The reductions are primarily offset by an increase in:

- Salaries and benefits for self-funded medical insurance ($21,568) and non-medical insurance premiums ($964).

Major Budget Items

- Salaries and Benefits ($1,021,654)
- Operating Expenses
  - Travel for Staff Duties ($11,850)
  - Training ($9,050)
  - Memberships and Dues ($3,330)
  - Telecommunications ($2,400)
  - Education Support ($2,000)
  - Books, Subscriptions and Data ($1,150)

IV. Program Allocations

<u>1.4 Other Water Resources Planning and Monitoring Activities</u> – 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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	**$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

<u>1.5 Technology and Information Services</u> – 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
TENTATIVE BUDGET - Fiscal Year 2026-27
1.5 Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,353,613	$1,420,364	$1,406,485	$1,479,731	$1,419,853	($59,878)	-4.0%
Other Personal Services	0	351	1,145	0	0	0	
Contracted Services	230,120	253,928	353,732	180,583	222,662	42,079	23.3%
Operating Expenses	1,623,608	1,713,812	2,654,231	1,858,009	2,021,004	162,995	8.8%
Operating Capital Outlay	77,329	190,137	90,933	34,215	173,120	138,905	406.0%
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	**$3,284,670**	**$3,578,592**	**$4,506,526**	**$3,552,538**	**$3,836,639**	**$284,101**	**8.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	**$3,836,639**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,836,639**

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,419,853	$0	$1,419,853
Other Personal Services		0	0	0
Contracted Services		222,662	0	222,662
Operating Expenses		2,021,004	0	2,021,004
Operating Capital Outlay		173,120	0	173,120
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,836,639**	**$0**	**$3,836,639**

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.

IV. Program Allocations

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 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. In FY2026-27, this is again apparent as the increase is primarily due to another scheduled upgrade of the laboratory information management system and 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 primarily a result of the replacement of unstructured data storage and expansion of Districtwide IT storage.

Budget Variances

The 8 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($27,337), self-funded medical insurance ($13,667), employer-paid FICA taxes ($2,094), overtime ($1,132) and non-medical insurance premiums ($1,000).
- Contracted services for laboratory information management system upgrades ($75,000), replacement of a project management system ($22,630), technology support services ($19,295), enterprise security system upgrades ($6,789) and the replacement of unstructured data storage ($5,658).
- Operating expenses for software licensing and maintenance ($172,952), maintenance and repair of equipment ($52,813) and memberships and dues ($5,386).
- Operating capital outlay for the replacement of unstructured data storage ($90,520), expansion of structured data storage ($45,260), enterprise security system upgrades ($15,841) and an edge firewall replacement ($10,184).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($105,126).
- Contracted services for financial systems upgrades ($67,293) and resource data system modernization ($20,000).
- Operating expenses for non-capital equipment ($60,862), printing and reproduction ($5,018) and telecommunications ($2,345).
- Operating capital outlay for a VDI expansion ($22,810).

Major Budget Items

- Salaries and Benefits ($1,419,853)
- Contracted Services
  - Technology Support Services ($97,762)
  - Laboratory Information Management System Upgrades ($75,000)
  - Project Management System Replacement ($22,630)
  - Financial Systems Upgrades ($14,823)
  - Enterprise Security System Upgrades ($6,789)
  - Unstructured Data Storage Replacement ($5,658)

IV. Program Allocations

- Operating Expenses
  - Software Licensing and Maintenance ($1,669,693)
  - Maintenance and Repair of Equipment ($153,073)
  - Non-Capital Equipment ($105,794)
  - Telecommunications ($49,790)
  - Printing and Reproduction ($14,989)
  - Training ($10,296)
  - Memberships and Dues ($5,929)
  - Parts and Supplies ($5,884)
- Operating Capital Outlay
  - Unstructured Data Storage Replacement ($90,520)
  - Structured Data Storage Expansion ($45,260)
  - Enterprise Security System Upgrades ($15,841)
  - Enterprise Server Replacements ($11,315)
  - Edge Firewall Replacement ($10,184)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$5,980,648	$5,747,407	$5,627,823	$6,375,588	$6,189,472	($186,116)	-2.9%
Other Personal Services	0	144	470	0	0	0	
Contracted Services	3,277,094	3,063,489	3,064,592	10,329,126	7,844,744	(2,484,382)	-24.1%
Operating Expenses	624,146	717,430	1,217,579	691,741	749,265	57,524	8.3%
Operating Capital Outlay	29,762	132,451	153,522	35,585	122,424	86,839	244.0%
Fixed Capital Outlay	16,236,450	5,746,572	4,941,030	17,675,000	23,080,000	5,405,000	30.6%
Interagency Expenditures (Cooperative Funding)	36,602,125	64,926,182	95,300,166	110,304,988	83,502,389	(26,802,599)	-24.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$62,750,225**	**$80,333,675**	**$110,305,182**	**$145,412,028**	**$121,488,294**	**($23,923,734)**	**-16.5%**

SOURCE OF FUNDS
Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$6,116,470	$0	$0	$0	$73,002	$0	$6,189,472
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	5,844,744	0	0	0	2,000,000	0	7,844,744
Operating Expenses	731,765	0	0	0	17,500	0	749,265
Operating Capital Outlay	122,424	0	0	0	0	0	122,424
Fixed Capital Outlay	1,180,000	21,900,000	0	0	0	0	23,080,000
Interagency Expenditures (Cooperative Funding)	30,467,323	41,035,066	0	0	12,000,000	0	83,502,389
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	**$44,462,726**	**$62,935,066**	**$0**	**$0**	**$14,090,502**	**$0**	**$121,488,294**

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	49.24	$4,073,723	$6,189,472	$0	$6,189,472
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	359,244	7,485,500	7,844,744
Operating Expenses			749,265	0	749,265
Operating Capital Outlay			122,424	0	122,424
Fixed Capital Outlay			0	23,080,000	23,080,000
Interagency Expenditures (Cooperative Funding)			0	83,502,389	83,502,389
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$7,420,405**	**$114,067,889**	**$121,488,294**

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended -- Tentative) 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	49.24	(1.38)	-2.7%
Contingent Worker	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	
Intern	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	
TOTAL WORKFORCE	**57.24**	**56.82**	**53.28**	**50.62**	**49.24**	**(1.38)**	**-2.7%**

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REDUCTIONS - NEW ISSUES
2.0 Land Acquisition, Restoration and Public Works
Fiscal Year 2026-27
TENTATIVE BUDGET - Fiscal Year 2026-27

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Fiscal Year 2025-26 (Adopted Budget)		**50.62**	**$145,412,028**	
	Reductions				
Salaries and Benefits			1.38	240,375	
1	**Reallocation of Staff Resources**	216,230	1.38		
2	**Retirement**	20,642	0.00		
3	**Adjustments in Compensation**	3,235	0.00		
4	**Employer Paid FICA Taxes**	268	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				2,758,419	
5	**Surface Water Projects**	2,202,560			Due to a reduction in Restoration Initiatives.
6	**Water Resource Development Projects**	451,000			Due to a reduction in Aquifer Storage & Recovery Feasibility and Pilot Testing.
7	**Land Acquisition**	60,000			Due to a reduction in Surplus Lands Assessment Program.
8	**Technology & Information Services**	24,859			Due to a reduction in Financial Systems Upgrades.
9	**Water Resource Development Projects**	20,000			Due to a reduction in Minimum Flows and Minimum Water Levels Recovery.
Operating Expenses				48,943	
10	**Water Resource Development Projects**	24,000			Due to a reduction in Utilities.
11	**Water Resource Development Projects**	10,100			Due to a reduction in Parts and Supplies.
12	**Surface Water Projects**	5,000			Due to a reduction in Advertising and Public Notices.
13	**Technology & Information Services**	1,954			Due to a reduction in Printing and Reproduction.
14	**Water Resource Development Projects**	1,480			Due to a reduction in Telecommunications.
15	**Technology & Information Services**	1,222			Due to a reduction in Telecommunications.
16	**Water Supply Development Assistance**	1,100			Due to a reduction in Training.
17	**Water Resource Development Projects**	750			Due to a reduction in Advertising and Public Notices.
18	**Water Supply Development Assistance**	630			Due to a reduction in Memberships and Dues.
19	**Surface Water Projects**	610			Due to a reduction in Office Supplies.
20	**Water Resource Development Projects**	500			Due to a reduction in Education Support.
21	**Water Supply Development Assistance**	500			Due to a reduction in Education Support.
22	**Water Supply Development Assistance**	380			Due to a reduction in Professional Licenses.
23	**Technology & Information Services**	311			Due to a reduction in Parts and Supplies.
24	**Water Resource Development Projects**	190			Due to a reduction in Memberships and Dues.
25	**Water Resource Development Projects**	125			Due to a reduction in Professional Licenses.
26	**Technology & Information Services**	37			Due to a reduction in Tuition Reimbursement.
27	**Technology & Information Services**	28			Due to a reduction in Books, Subscriptions and Data.
28	**Water Supply Development Assistance**	20			Due to a reduction in Office Supplies.
29	**Technology & Information Services**	6			Due to a reduction in Office Supplies.
Operating Capital Outlay				31,505	
30	**Other Water Source Development Activities**	12,000			Due to a reduction in Field Equipment.
31	**Water Supply Development Assistance**	11,000			Due to a reduction in Field Equipment.
32	**Technology & Information Services**	8,390			Due to a reduction in VDI Expansion.
33	**Technology & Information Services**	115			Due to a reduction in Enterprise Server Replacements.
Fixed Capital Outlay				675,000	
34	**Facilities Construction and Major Renovations**	400,000			Due to a reduction in Districtwide Roof Replacements.
35	**Facilities Construction and Major Renovations**	200,000			Due to a reduction in Districtwide HVAC Replacements.
36	**Facilities Construction and Major Renovations**	75,000			Due to a reduction in Districtwide Building Automation and Access Control Systems.
Interagency Expenditures (Cooperative Funding)				28,811,551	
37	**Water Supply Development Assistance**	27,216,684			Due to a reduction in Cooperative Funding Initiative for Regional Potable Water Interconnects.
38	**Surface Water Projects**	1,519,867			Due to a reduction in Cooperative Funding Initiative for Stormwater Improvements - Implementation of Storage &
39	**Surface Water Projects**	75,000			Due to a reduction in Cooperative Funding Initiative for Springs - Water Quality.

IV. Program Allocations

Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
		TOTAL REDUCTIONS	**1.38**	**$32,565,793**	

New Issues

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	54,259	
1	**Self-Funded Medical Insurance**	51,438	0.00		
2	**Non-Medical Insurance Premiums**	2,413	0.00		
3	**Overtime**	408	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				274,037	
4	**Land Acquisition**	150,000			Due to an increase in Real Estate Services Support.
5	**Technology & Information Services**	100,000			Due to an increase in Water Supply Projects Dashboard.
6	**Technology & Information Services**	8,160			Due to an increase in Enterprise Project Management Replacement.
7	**Technology & Information Services**	6,389			Due to an increase in Technology Support Services.
8	**Surface Water Projects**	5,000			Due to an increase in Stormwater Improvements - Water Quality.
9	**Technology & Information Services**	2,448			Due to an increase in Enterprise Security System Upgrades.
10	**Technology & Information Services**	2,040			Due to an increase in Unstructured Data Storage Replacement.
Operating Expenses				106,467	
11	**Technology & Information Services**	46,158			Due to an increase in Software Licensing and Maintenance.
12	**Technology & Information Services**	24,083			Due to an increase in Non-Capital Equipment.
13	**Technology & Information Services**	18,368			Due to an increase in Maintenance and Repair of Equipment.
14	**Surface Water Projects**	6,125			Due to an increase in Training.
15	**Land Acquisition**	3,600			Due to an increase in Training.
16	**Technology & Information Services**	1,939			Due to an increase in Memberships and Dues.
17	**Facilities Construction and Major Renovations**	1,000			Due to an increase in Advertising and Public Notices.
18	**Technology & Information Services**	811			Due to an increase in Advertising and Public Notices.
19	**Land Acquisition**	800			Due to an increase in Travel for Staff Duties.
20	**Water Resource Development Projects**	737			Due to an increase in Travel for Staff Duties.
21	**Surface Water Projects**	517			Due to an increase in Travel for Staff Duties.
22	**Land Acquisition**	450			Due to an increase in Professional Licenses.
23	**Surface Water Projects**	440			Due to an increase in Professional Licenses.
24	**Water Supply Development Assistance**	400			Due to an increase in Telecommunications.
25	**Water Supply Development Assistance**	395			Due to an increase in Travel for Staff Duties.
26	**Surface Water Projects**	317			Due to an increase in Memberships and Dues.
27	**Water Resource Development Projects**	140			Due to an increase in Training.
28	**Technology & Information Services**	130			Due to an increase in Training.
29	**Technology & Information Services**	57			Due to an increase in Travel for Staff Duties.
Operating Capital Outlay				118,344	
30	**Water Resource Development Projects**	60,000			Due to an increase in Vehicles.
31	**Technology & Information Services**	32,640			Due to an increase in Unstructured Data Storage Replacement.
32	**Technology & Information Services**	16,320			Due to an increase in Structured Data Storage Expansion.
33	**Technology & Information Services**	5,712			Due to an increase in Enterprise Security System Upgrades.
34	**Technology & Information Services**	3,672			Due to an increase in Edge Firewall Replacement.
Fixed Capital Outlay				6,080,000	
35	**Facilities Construction and Major Renovations**	5,000,000			Due to an increase in Design and Construction of a Hardened Operations Center Building in Brooksville.
36	**Facilities Construction and Major Renovations**	680,000			Due to an increase in Districtwide Window Replacements.
37	**Land Acquisition**	200,000			Due to an increase in Potential Florida Forever Land Acquisitions.
38	**Facilities Construction and Major Renovations**	150,000			Due to an increase in Construction of Pole Barns at District Facilities.
39	**Facilities Construction and Major Renovations**	50,000			Due to an increase in Districtwide Parking Lot Resurfacing.

Interagency Expenditures (Cooperative Funding)				2,008,952	
40	**Water Supply Development Assistance**	2,000,000			Due to an increase in Water Supply and Water Resource Development Grant Program.
41	**Water Supply Development Assistance**	8,952			Due to an increase in Cooperative Funding Initiative for Conservation Rebates and Retrofits.
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES			**0.00**	**8,642,059**	
2.0 Land Acquisition, Restoration and Public Works Total Workforce and Tentative Budget for FY2026-27			**49.24**	**$121,488,294**	

Changes and Trends

While the District's strategic focus for this program has not changed, salaries and benefits have fluctuated over the past several years within this program. There are multiple factors that contribute to budget estimates, as well as actual expenditures, such as position vacancies, benefit election changes, reallocation of staff resources to support other programs and adjustments in compensation for both current staff and new hires. 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 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. Operating capital outlay expenditures will fluctuate based upon the need for vehicle replacements and field equipment to support restoration and water resource initiatives.

Budget Variances

Overall, the program decreased by 16.5 percent or $23,923,734.

The decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($216,230), retirement ($20,642) and adjustments in compensation ($3,235).
- Contracted services for Restoration Initiatives ($2,202,560), Aquifer Storage & Recovery Feasibility and Pilot Testing ($451,000), Surplus Lands Assessment Program ($60,000), financial systems upgrades ($24,859) and MFLs Recovery ($20,000).
- Operating expenses for utilities ($24,000), parts and supplies ($10,411), advertising and public notices ($3,939).
- Operating capital outlay for field equipment ($23,000) and a Virtual Desktop Infrastructure expansion ($8,390).
- Fixed capital outlay for Districtwide roof replacements ($400,000), Districtwide heating, ventilation and air conditioning (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) and Springs – Water Quality ($75,000) cooperative funding projects.

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($51,438).
- Contracted services for real estate services support ($150,000), a water supply projects dashboard ($100,000), replacement of a project management system ($8,160), technology support services ($6,389) and Stormwater Improvements – Water Quality ($5,000).
- Operating expenses for software licensing and maintenance ($46,158), non-capital equipment ($24,083), maintenance and repair of equipment ($18,368), training ($8,895).

- Operating capital outlay for vehicles ($60,000), the replacement of unstructured data storage ($32,640), expansion of structured data storage ($16,320), enterprise security system upgrades ($5,712) and an edge firewall replacement ($3,672).
- Fixed capital outlay for the design and construction of a hardened operations center building in Brooksville ($5,000,000), Districtwide window replacements ($680,000), potential Florida Forever land acquisitions ($200,000), 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) and Conservation Rebates and Retrofit cooperative funding projects ($8,952).

Major Budget Items

- Salaries and Benefits ($6,189,472 – 49.24 FTEs)
  - *2.1 Land Acquisition* (4.21 FTEs)
  - *2.2.1 Water Resource Development Projects* (8.98 FTEs)
  - *2.2.2 Water Supply Development Assistance* (13.86 FTEs)
  - *2.2.3 Other Water Source Development Activities* (1.19 FTEs)
  - *2.3 Surface Water Projects* (16.82 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* (4.18 FTEs)
- Contracted Services
  - Restoration Initiatives ($6,300,000)
  - Florida Department of Transportation Mitigation ($1,000,000)
  - Real Estate Services Support ($156,000)
  - Water Supply Projects Dashboard ($150,000)
  - Surplus Lands Assessment Program ($80,000)
  - MFLs Recovery ($50,000)
  - Technology Support Services ($35,251)
  - QWIP Support ($25,000)
  - Stormwater Improvements – Water Quality ($18,000)
  - FARMS Program Support ($12,500)
- Operating Expenses
  - Software Licensing and Maintenance ($357,401)
  - Utilities ($110,000)
  - Maintenance and Repair of Equipment ($61,108)
  - Training ($49,675)
  - Non-Capital Equipment ($48,291)
  - Telecommunications ($24,994)
  - Travel for Staff Duties ($16,425)
  - Tuition Reimbursement ($16,272)
  - Parts and Supplies ($11,622)
  - Memberships and Dues ($10,691)
  - Central Garage Charges for Reimbursable Programs ($10,000)
  - Advertising and Public Notices ($9,811)
  - Printing and Reproduction ($5,405)
  - Chemical Supplies ($5,000)

IV. Program Allocations

- Operating Capital Outlay
  - Vehicles ($60,000)
  - Unstructured Data Storage Replacement ($32,640)
  - Structured Data Storage Expansion ($16,320)
  - Enterprise Security System Upgrades ($5,712)
  - Enterprise Server Replacements ($4,080)
  - Edge Firewall Replacement ($3,672)
- Fixed Capital Outlay
  - Potential Florida Forever Land Acquisition ($16,900,000)
  - Operations Center Building in Brooksville ($5,000,000)
  - Districtwide Window Replacements ($680,000)
  - 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)
  - Conservation Rebates and Retrofits ($761,952)
  - Abandoned Well Plugging Reimbursement Program ($600,000)
  - Restoration Initiatives ($350,000)

Of the Major Budget Items listed above within program *2.0 Land Acquisition, Restoration and Public Works,* $71,857,389 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable activity or subactivity within this program.

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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.1 Land Acquisition

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$388,673	$397,855	$381,164	$434,838	$461,379	$26,541	6.1%
Other Personal Services	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	18,720	4,850	35.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	15,943,732	5,182,721	3,235,758	16,700,000	16,900,000	200,000	1.2%
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	**$16,428,943**	**$5,664,600**	**$3,656,087**	**$17,294,708**	**$17,616,099**	**$321,391**	**1.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	**$716,099**	**$16,900,000**	**$0**	**$0**	**$0**	**$0**	**$17,616,099**

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$461,379	$0	$461,379
Other Personal Services	0	0	0
Contracted Services	156,000	80,000	236,000
Operating Expenses	18,720	0	18,720
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	16,900,000	16,900,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	**$636,099**	**$16,980,000**	**$17,616,099**

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. 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 1.9 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($21,976) and adjustments in compensation ($4,253).
- Contracted services for real estate services support ($150,000).
- Operating expenses for training ($3,600) and travel for staff duties ($800).
- Fixed capital outlay for potential Florida Forever land acquisitions ($200,000).

The increases are primarily offset by a reduction in:

- Contracted services for the Surplus Lands Assessment Program ($60,000).

Major Budget Items

- Salaries and Benefits ($461,379)
- Contracted Services
  - Real Estate Services Support ($156,000)
  - Surplus Lands Assessment Program ($80,000)
- Operating Expenses
  - Training ($12,300)
  - Advertising and Public Notices ($2,000)
  - Telecommunications ($1,920)
  - Travel for Staff Duties ($1,000)
- Fixed Capital Outlay
  - Potential Florida Forever Land Acquisitions ($16,900,000)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.2 Water Source Development

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$3,036,755	$2,809,221	$2,622,772	$3,139,181	$2,977,479	($161,702)	-5.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	551,170	464,262	724,559	558,500	87,500	(471,000)	-84.3%
Operating Expenses	161,500	222,055	394,712	209,015	170,912	(38,103)	-18.2%
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	
Interagency Expenditures (Cooperative Funding)	16,227,204	47,556,029	83,884,492	108,360,121	83,152,389	(25,207,732)	-23.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$19,976,629**	**$51,059,217**	**$87,746,662**	**$112,289,817**	**$86,448,280**	**($25,841,537)**	**-23.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$33,621,303	$40,826,977	$0	$0	$12,000,000	$0	$86,448,280

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$2,977,479	$0	$2,977,479
Other Personal Services		0	0	0
Contracted Services		0	87,500	87,500
Operating Expenses		170,912	0	170,912
Operating Capital Outlay		60,000	0	60,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	83,152,389	83,152,389
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,208,391**	**$83,239,889**	**$86,448,280**

Changes and Trends

Although the District's strategic focus for this activity has not changed, salaries and benefits have fluctuated over the past several years within this activity. There are multiple factors that contribute to budget estimates, as well as actual expenditures, such as position vacancies, benefit election changes, reallocation of staff resources to support other programs and adjustments in compensation for both current staff and new hires. 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 recovery feasibility and pilot testing. Specific priorities that have driven these fluctuations are further discussed in the subactivities below. Finally, operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support water source development initiatives.

Budget Variances

The 23 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($169,696), adjustments in compensation ($20,246), retirement ($10,989) and employer-paid FICA taxes ($1,556).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing ($451,000) and MFLs Recovery ($20,000).
- Operating expenses for utilities ($24,000), parts and supplies ($10,100), telecommunications ($1,080), education support ($1,000), training ($960), memberships and dues ($820) and advertising and public notices ($750).
- Operating capital outlay for field equipment ($23,000).
- Interagency expenditures for Regional Potable Water Interconnect cooperative funding projects ($27,216,684).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($39,534) and non-medical insurance premiums ($1,251).
- Operating expenses for travel for staff duties ($1,132).
- Operating capital outlay for vehicles ($60,000).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program ($2,000,000) and Conservation Rebates and Retrofit cooperative funding projects ($8,952).

Major Budget Items

- Salaries and Benefits ($2,977,479)
- Contracted Services
  - MFLs Recovery ($50,000)
  - QWIP Support ($25,000)
  - FARMS Program Support ($12,500)
- Operating Expenses
  - Utilities ($110,000)
  - Training ($20,538)
  - Travel for Staff Duties ($9,215)
  - Parts and Supplies ($6,100)
  - Maintenance and Repair of Equipment ($6,000)
  - Tuition Reimbursement ($5,370)
  - Memberships and Dues ($5,154)
  - Education Support ($3,100)
- 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)

IV. Program Allocations

- FARMS Program ($4,520,000)
- Conservation Rebates and Retrofits ($761,952)
- Abandoned Well Plugging Reimbursement Program ($600,000)

Of the Major Budget Items listed above within activity *2.2 Water Source Development,* $65,807,389 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable subactivity within this activity.

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 for lakes within Polk and Highlands counties, 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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.2.1 Water Resource Development Projects

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,046,615	$1,078,820	$1,088,803	$1,218,242	$1,107,584	($110,658)	-9.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	529,770	431,962	706,959	533,500	62,500	(471,000)	-88.3%
Operating Expenses	134,148	191,047	359,051	159,657	123,389	(36,268)	-22.7%
Operating Capital Outlay	0	7,650	57,408	0	60,000	60,000	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,632,018	3,807,930	2,504,007	4,520,000	4,520,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$5,342,551**	**$5,517,409**	**$4,716,228**	**$6,431,399**	**$5,873,473**	**($557,926)**	**-8.7%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$5,873,473	$0	$0	$0	$0	$0	$5,873,473

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$1,107,584	$0	$1,107,584
Other Personal Services	0	0	0
Contracted Services	0	62,500	62,500
Operating Expenses	123,389	0	123,389
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	**$1,290,973**	**$4,582,500**	**$5,873,473**

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 in FY2026-27 primarily related to the completion of funding for the 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. There was also a significant increase in operating expenses for this project in FY2024-25 related to purchase of chemicals used in the operational testing. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support water resource development initiatives.

Budget Variances

The 8.7 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($123,667), adjustments in compensation ($7,551) and retirement ($3,088).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing ($451,000) and MFLs Recovery ($20,000).
- Operating expenses for utilities ($24,000), parts and supplies ($10,100), telecommunications ($1,480) and advertising and public notices ($750).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($23,698).
- Operating capital outlay for vehicles ($60,000).

Major Budget Items

- Salaries and Benefits ($1,107,584)
- Contracted Services
  - MFLs Recovery ($50,000)
  - FARMS Program Support ($12,500)
- Operating Expenses
  - Utilities ($110,000)
  - Travel for Staff Duties ($4,710)
  - Training ($3,740)
  - Education Support ($2,100)
- Operating Capital Outlay
  - Vehicles ($60,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - FARMS Program ($4,520,000)

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 2025 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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.2.2 Water Supply Development Assistance

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,925,981	$1,663,071	$1,471,523	$1,787,424	$1,750,850	($36,574)	-2.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	10,000	15,500	0	0	0	0	
Operating Expenses	18,897	18,569	27,505	38,358	36,523	(1,835)	-4.8%
Operating Capital Outlay	0	0	0	11,000	0	(11,000)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	12,171,576	43,266,291	80,944,755	103,240,121	78,032,389	(25,207,732)	-24.4%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$14,126,454**	**$44,963,431**	**$82,443,783**	**$105,076,903**	**$79,819,762**	**($25,257,141)**	**-24.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$26,992,785	$40,826,977	$0	$0	$12,000,000	$0	$79,819,762

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,750,850	$0	$1,750,850
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		36,523	0	36,523
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	78,032,389	78,032,389
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$1,787,373**	**$78,032,389**	**$79,819,762**

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, 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 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($45,708), retirement ($4,964) and adjustments in compensation ($2,450).
- Operating expenses for training ($1,100) and memberships and dues ($630).
- Operating capital outlay for field equipment ($11,000).
- Interagency expenditures for Regional Potable Water Interconnect cooperative funding projects ($27,216,684).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($15,896) and non-medical insurance premiums ($843).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program ($2,000,000) and Conservation Rebate and Retrofit cooperative funding projects ($8,952).

Major Budget Items

The following table lists projects totaling $65,807,389 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Regional Potable Water Interconnects	$0	$0	$26,770,437	$26,770,437
Southern Hillsborough County Transmission Expansion (Tampa Bay Water/Hillsborough County)	$0	$0	$17,500,000	$17,500,000
Regional Transmission Southeast (Polk Regional Water Cooperative)	$0	$0	$9,270,437	$9,270,437
Brackish Groundwater Development	$0	$0	$24,500,000	$24,500,000
Southeast Wellfield Implementation (Polk Regional Water Cooperative)	$0	$0	$14,500,000	$14,500,000
Polk Regional Water Cooperative West Polk Wellfield (Polk Regional Water Cooperative)	$0	$0	$10,000,000	$10,000,000
Surface Water Reservoirs & Treatment Plants	$0	$0	$14,000,000	$14,000,000
Peace River Reservoir No. 3 (Peace River Manasota Regional Water Supply Authority)	$0	$0	$14,000,000	$14,000,000
Conservation Rebates and Retrofits	$0	$0	$536,952	$536,952
Demand Management Plan Implementation - Phase 7 (Tampa Bay Water)	$0	$0	$536,952	$536,952

The remaining major budget items are not included in the table above.

- Salaries and Benefits ($1,750,850)
- Operating Expenses
  - Training ($16,798)
  - Memberships and Dues ($4,554)
  - Travel for Staff Duties ($4,505)
  - Tuition Reimbursement ($3,951)
  - Telecommunications ($1,480)
  - Office Supplies ($1,320)
  - Professional Licenses ($1,215)
  - Parts and Supplies ($1,100)
  - Education Support ($1,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Water Supply and Water Resource Development Grant Program ($12,000,000)
  - Conservation Rebates and Retrofits ($225,000)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.2.3 Other Water Source Development Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$64,159	$67,330	$62,446	$133,515	$119,045	($14,470)	-10.8%
Other Personal Services	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	
Interagency Expenditures (Cooperative Funding)	423,610	481,808	435,730	600,000	600,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$507,624**	**$578,377**	**$586,651**	**$781,515**	**$755,045**	**($26,470)**	**-3.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$755,045	$0	$0	$0	$0	$0	$755,045

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$119,045	$0	$119,045
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	**$130,045**	**$625,000**	**$755,045**

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 3.4 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation ($10,245), retirement ($2,937), employer-paid FICA taxes ($785) and the reallocation of staff resources ($321).
- Operating capital outlay for field equipment ($12,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($119,045)
- 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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.3 Surface Water Projects

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,982,928	$1,935,521	$2,030,795	$2,252,647	$2,209,981	($42,666)	-1.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,572,324	2,445,900	2,207,966	9,515,560	7,318,000	(2,197,560)	-23.1%
Operating Expenses	32,983	35,206	27,063	57,960	59,749	1,789	3.1%
Operating Capital Outlay	0	48,819	0	0	0	0	
Fixed Capital Outlay	0	32,999	11,000	0	0	0	
Interagency Expenditures (Cooperative Funding)	20,374,921	17,370,153	11,415,674	1,944,867	350,000	(1,594,867)	-82.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$24,963,156**	**$21,868,598**	**$15,692,498**	**$13,771,034**	**$9,937,730**	**($3,833,304)**	**-27.8%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$7,639,139	$208,089	$0	$0	$2,090,502	$0	$9,937,730

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$2,209,981	$0	$2,209,981
Other Personal Services		0	0	0
Contracted Services		0	7,318,000	7,318,000
Operating Expenses		59,749	0	59,749
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		**$2,269,730**	**$7,668,000**	**$9,937,730**

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 FY2025-26 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. The trend continues into FY2026-27, with efforts along the Little Manatee River, as well as ecosystem restoration projects at Redfish Hole in Citrus County, Gully Creek in Hillsborough County and Frog Creek in Manatee 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. The funding in FY2023-24 was for the replacement of watercraft supporting the District's SWIM program to conduct water quality monitoring, seagrass mapping and habitat restoration.

Budget Variances

The 27.8 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($41,932) and retirement ($9,064).
- Contracted services for Restoration Initiatives ($2,202,560).
- Operating expenses for advertising and public notices ($5,000).
- Interagency expenditures for Stormwater Improvements – Implementation of Storage & Conveyance BMPs ($1,519,867) and Springs – Water Quality ($75,000) cooperative funding projects.

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($5,036), adjustments in compensation ($2,454) and non-medical insurance premiums ($666).
- Contracted services for Stormwater Improvements – Water Quality ($5,000).
- Operating expenses for training ($6,125) and travel for staff duties ($517).

Major Budget Items

The following table lists projects totaling $6,050,000 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Restoration Initiatives	$6,050,000	$0	$0	$6,050,000
Frog Creek Wetland Restoration at Terra Ceia (Tampa Bay Environmental Restoration Fund)	$2,150,000	$0	$0	$2,150,000
Red Fish Hole Restoration (Department of Environmental Protection)	$2,000,000	$0	$0	$2,000,000
Gully Creek Upland Restoration (Hillsborough County)	$1,400,000	$0	$0	$1,400,000
Little Manatee River Corridor: Area 9 Restoration (Hillsborough County)	$500,000	$0	$0	$500,000

The remaining major budget items are not included in the table above.

- Salaries and Benefits ($2,209,981)
- Contracted Services
  - FDOT Mitigation ($1,000,000)
  - Restoration Initiatives ($250,000)
  - Stormwater Improvements – Water Quality ($18,000)
- Operating Expenses
  - Training ($13,125)
  - Central Garage Charges for Reimbursable Programs ($10,000)
  - Tuition Reimbursement ($9,586)
  - Travel for Staff Duties ($5,859)
  - Chemical Supplies ($5,000)
  - Telecommunications ($3,480)
  - Parts and Supplies ($3,400)
  - Memberships and Dues ($3,299)
  - Advertising and Public Notices ($2,000)
  - Miscellaneous Permits and Fees ($2,000)
  - Office Supplies ($1,500)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Restoration Initiatives ($350,000)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.4 Other Cooperative Projects

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	$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.

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
TENTATIVE BUDGET - Fiscal Year 2026-27
2.5 Facilities Construction and Major Renovations

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	1,302	0	0	4,000	5,000	1,000	25.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	292,718	530,852	1,694,272	975,000	6,180,000	5,205,000	533.8%
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	**$294,020**	**$530,852**	**$1,694,272**	**$979,000**	**$6,185,000**	**$5,206,000**	**531.8%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$1,185,000	$5,000,000	$0	$0	$0	$0	$6,185,000

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		5,000	0	5,000
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	6,180,000	6,180,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$5,000**	**$6,180,000**	**$6,185,000**

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 primarily focused on cyclical items such as heating, ventilation and air conditioning (HVAC) replacements and roof replacements, as well as parking lot resurfacing at the Tampa Office. Funding was also provided for the replacement of elevators in Building 4 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, majority of the funding is for the design and construction of a hardened operations center in Brooksville. Also, funding is included for Districtwide window replacements, the construction of pole barns at two District offices to protect heavy equipment and parking lot resurfacing at the Brooksville office.

Budget Variances

The 531.8 percent increase is due to increases in:

- Operating expenses for advertising and public notices ($1,000).
- Fixed capital outlay for the design and construction of a hardened operations center building in Brooksville ($5,000,000), Districtwide window replacements ($680,000), construction of pole barns at District facilities ($150,000) and Districtwide parking lot resurfacing ($50,000).

The increases are 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 ($5,000)
- Fixed Capital Outlay
  - Operations Center Building in Brooksville ($5,000,000)
  - Districtwide Window Replacements ($680,000)
  - Districtwide Parking Lot Resurfacing ($350,000)
  - Facility Pole Barns ($150,000)

IV. Program Allocations

<u>2.6 Other Acquisition and Restoration Activities</u> – 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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	**$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

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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$572,292	$604,810	$593,092	$548,922	$540,633	($8,289)	-1.5%
Other Personal Services	0	144	470	0	0	0	
Contracted Services	60,100	84,227	103,517	109,066	203,244	94,178	86.3%
Operating Expenses	425,323	445,245	785,189	406,896	494,884	87,988	21.6%
Operating Capital Outlay	29,762	75,982	33,395	12,585	62,424	49,839	396.0%
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	**$1,087,477**	**$1,210,408**	**$1,515,663**	**$1,077,469**	**$1,301,185**	**$223,716**	**20.8%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$1,301,185	$0	$0	$0	$0	$0	$1,301,185

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$540,633	$0	$540,633
Other Personal Services		0	0	0
Contracted Services		203,244	0	203,244
Operating Expenses		494,884	0	494,884
Operating Capital Outlay		62,424	0	62,424
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$1,301,185**	**$0**	**$1,301,185**

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 increased 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. 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 primarily for the creation of the new water supply projects dashboard.

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 primarily a result of the replacement of unstructured data storage and expansion of Districtwide IT storage.

Budget Variances

The 20.8 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($10,303), self-funded medical insurance ($6,390) and employer-paid FICA taxes ($787).
- Contracted services for a water supply projects dashboard ($100,000), replacement of a project management system ($8,160), technology support services ($6,389), enterprise security system upgrades ($2,448) and the replacement of unstructured data storage ($2,040).
- Operating expenses for software licensing and maintenance ($46,158), non-capital equipment ($24,083) and maintenance and repair of equipment ($18,368).
- Operating capital outlay for the replacement of unstructured data storage ($32,640), expansion of structured data storage ($16,320), enterprise security system upgrades ($5,712) and an edge firewall replacement ($3,672).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($26,578).
- Contracted services for financial systems upgrades ($24,859).
- Operating capital outlay for a VDI expansion ($8,390).

Major Budget Items

- Salaries and Benefits ($540,633)
- Contracted Services
  - Water Supply Projects Dashboard ($150,000)
  - Technology Support Services ($35,251)
  - Project Management System Replacement ($8,160)
  - Financial Systems Upgrades ($5,345)
  - Enterprise Security System Upgrades ($2,448)
  - Unstructured Data Storage Replacement ($2,040)
- Operating Expenses
  - Software Licensing and Maintenance ($357,401)
  - Maintenance and Repair of Equipment ($55,108)
  - Non-Capital Equipment ($48,291)
  - Telecommunications ($17,954)
  - Printing and Reproduction ($5,405)
  - Training ($3,712)
  - Memberships and Dues ($2,138)
- Operating Capital Outlay
  - Unstructured Data Storage Replacement ($32,640)
  - Structured Data Storage Expansion ($16,320)
  - Enterprise Security System Upgrades ($5,712)
  - Enterprise Server Replacements ($4,080)
  - Edge Firewall Replacement ($3,672)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$9,559,413	$10,666,626	$11,350,178	$12,018,062	$12,708,071	$690,009	5.7%
Other Personal Services	0	279	913	0	0	0	
Contracted Services	3,219,639	5,683,286	4,076,629	7,196,163	6,888,748	(307,415)	-4.3%
Operating Expenses	5,528,454	5,951,086	6,722,957	7,102,300	7,521,610	419,310	5.9%
Operating Capital Outlay	859,145	1,701,029	1,600,372	1,817,501	2,194,171	376,670	20.7%
Fixed Capital Outlay	203,427	1,252,304	2,768,755	3,335,000	15,864,000	12,529,000	375.7%
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	**$19,370,078**	**$25,254,610**	**$26,519,804**	**$31,469,026**	**$45,176,600**	**$13,707,574**	**43.6%**

SOURCE OF FUNDS
Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$10,246,745	$0	$0	$0	$2,461,326	$0	$12,708,071
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	6,815,748	0	0	0	73,000	0	6,888,748
Operating Expenses	7,381,166	0	0	0	140,444	0	7,521,610
Operating Capital Outlay	2,194,171	0	0	0	0	0	2,194,171
Fixed Capital Outlay	6,501,478	6,062,522	0	0	3,300,000	0	15,864,000
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	**$33,139,308**	**$6,062,522**	**$0**	**$0**	**$5,974,770**	**$0**	**$45,176,600**

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	119.71	$8,125,169	$12,708,071	$0	$12,708,071
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	4,208,748	2,680,000	6,888,748
Operating Expenses			7,521,610	0	7,521,610
Operating Capital Outlay			2,194,171	0	2,194,171
Fixed Capital Outlay			0	15,864,000	15,864,000
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$26,632,600**	**$18,544,000**	**$45,176,600**

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended -- Tentative) 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	119.71	1.72	1.5%
Contingent Worker	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	
Intern	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	
TOTAL WORKFORCE	**112.27**	**110.38**	**113.71**	**117.99**	**119.71**	**1.72**	**1.5%**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2026-27

TENTATIVE BUDGET - Fiscal Year 2026-27

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Fiscal Year 2025-26 (Adopted Budget)		117.99	$31,469,026	
	Reductions				
Salaries and Benefits			0.00	-	
		-	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,052,193	
1	Other Operation and Maintenance Activities	700,000			Due to a reduction in S-159U Wingwall Repairs.
2	Works	245,000			Due to a reduction in Management and Maintenance of Canals, Dam Embankments and Culverts.
3	Technology & Information Services	57,313			Due to a reduction in Financial Systems Upgrades.
4	Other Operation and Maintenance Activities	49,880			Due to a reduction in Emergency Management Communications System Support.
Operating Expenses				647,886	
5	Works	225,000			Due to a reduction in Maintenance and Repair of Buildings and Structures.
6	Facilities	170,000			Due to a reduction in Non-Capital Equipment.
7	Technology & Information Services	46,645			Due to a reduction in Non-Capital Equipment.
8	Land Management	39,000			Due to a reduction in Maintenance and Repair of Buildings and Structures.
9	Facilities	30,000			Due to a reduction in Maintenance and Repair of Buildings and Structures.
10	Invasive Plant Control	20,000			Due to a reduction in Chemical Supplies.
11	Other Operation and Maintenance Activities	20,000			Due to a reduction in Software Licensing and Maintenance.
12	Facilities	17,870			Due to a reduction in Property Insurance.
13	Land Management	15,000			Due to a reduction in Payments in Lieu of Taxes.
14	Works	10,000			Due to a reduction in Chemical Supplies.
15	Works	10,000			Due to a reduction in Micro/Digital Imaging Services.
16	Fleet Services	5,450			Due to a reduction in Training.
17	Fleet Services	5,000			Due to a reduction in Global Positioning System Services.
18	Land Management	5,000			Due to a reduction in Printing and Reproduction.
19	Other Operation and Maintenance Activities	4,625			Due to a reduction in Non-Capital Equipment.
20	Works	4,200			Due to a reduction in Miscellaneous Permits and Fees.
21	Technology & Information Services	3,988			Due to a reduction in Printing and Reproduction.
22	Facilities	2,500			Due to a reduction in Office Supplies.
23	Fleet Services	2,000			Due to a reduction in Professional Licenses.
24	Works	1,510			Due to a reduction in Telecommunications.
25	Land Management	1,440			Due to a reduction in Telecommunications.
26	Land Management	1,000			Due to a reduction in Maintenance and Repair of Equipment.
27	Land Management	1,000			Due to a reduction in Travel for Staff Duties.
28	Other Operation and Maintenance Activities	1,000			Due to a reduction in Advertising and Public Notices.
29	Technology & Information Services	986			Due to a reduction in Telecommunications.
30	Land Management	843			Due to a reduction in Property Insurance.
31	Works	620			Due to a reduction in Memberships and Dues.
32	Technology & Information Services	505			Due to a reduction in Parts and Supplies.
33	Invasive Plant Control	500			Due to a reduction in Miscellaneous Permits and Fees.
34	Invasive Plant Control	500			Due to a reduction in Safety Supplies.
35	Works	500			Due to a reduction in Advertising and Public Notices.
36	Facilities	304			Due to a reduction in Training.
37	Land Management	300			Due to a reduction in Miscellaneous Permits and Fees.
38	Land Management	185			Due to a reduction in Memberships and Dues.

39	Invasive Plant Control	150			Due to a reduction in Memberships and Dues.
40	Land Management	150			Due to a reduction in Professional Licenses.
41	Fleet Services	60			Due to a reduction in Books, Subscriptions and Data.
42	Technology & Information Services	55			Due to a reduction in Books, Subscriptions and Data.
Operating Capital Outlay				440,736	
43	Works	249,560			Due to a reduction in Vehicles.
44	Facilities	83,520			Due to a reduction in Vehicles.
45	Fleet Services	56,720			Due to a reduction in Vehicles.
46	Technology & Information Services	19,530			Due to a reduction in VDI Expansion.
47	Other Operation and Maintenance Activities	19,406			Due to a reduction in Emergency Management Communications System Equipment.
48	Invasive Plant Control	12,000			Due to a reduction in Field Equipment.
Fixed Capital Outlay				2,335,000	
49	Works	1,500,000			Due to a reduction in P-1 and P-3 Water Conservation Structure Replacements.
50	Works	600,000			Due to a reduction in WC-2 Flood Control Structure Replacement.
51	Works	200,000			Due to a reduction in Wysong-Coogler Water Conservation Structure Refurbishment.
52	Land Management	35,000			Due to a reduction in Hampton Tract Security Site Improvements at Green Swamp East.
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		0.00	$4,475,815	

New Issues

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.72	690,009	
1	Adjustments in Compensation	327,659	0.00		
2	Reallocation of Staff Resources	121,445	1.72		
3	Overtime	99,992	0.00		
4	Self-Funded Medical Insurance	90,828	0.00		
5	Employer Paid FICA Taxes	25,079	0.00		
6	Retirement	19,646	0.00		
7	Non-Medical Insurance Premiums	5,360	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				744,778	
8	Land Management	531,000			Due to an increase in Management and Maintenance of Conservation Lands.
9	Works	100,000			Due to an increase in Structure Rehabilitations.
10	Works	64,500			Due to an increase in Operation and Maintenance of Structures.
11	Technology & Information Services	19,840			Due to an increase in Enterprise Project Management Replacement.
12	Technology & Information Services	18,526			Due to an increase in Technology Support Services.
13	Technology & Information Services	5,952			Due to an increase in Enterprise Security System Upgrades.
14	Technology & Information Services	4,960			Due to an increase in Unstructured Data Storage Replacement.
Operating Expenses				1,067,196	
15	Works	284,200			Due to an increase in Non-Capital Equipment.
16	Technology & Information Services	153,114			Due to an increase in Software Licensing and Maintenance.
17	Land Management	112,000			Due to an increase in Rental of Equipment.
18	Land Management	108,000			Due to an increase in Land Maintenance Materials.
19	Works	91,000			Due to an increase in Rental of Equipment.
20	Facilities	56,000			Due to an increase in Parts and Supplies.
21	Technology & Information Services	47,684			Due to an increase in Maintenance and Repair of Equipment.
22	Facilities	40,000			Due to an increase in Janitorial Services.
23	Fleet Services	34,042			Due to an increase in Vehicle Insurance.

24	**Facilities**	30,600			Due to an increase in Utilities.
25	**Works**	16,500			Due to an increase in Training.
26	**Land Management**	15,750			Due to an increase in Non-Capital Equipment.
27	**Works**	15,000			Due to an increase in Maintenance and Repair of Equipment.
28	**Facilities**	6,000			Due to an increase in Taxes.
29	**Invasive Plant Control**	5,000			Due to an increase in Non-Capital Equipment.
30	**Works**	5,000			Due to an increase in Parts and Supplies.
31	**Land Management**	4,750			Due to an increase in Parts and Supplies.
32	**Technology & Information Services**	4,734			Due to an increase in Memberships and Dues.
33	**Works**	4,527			Due to an increase in Travel for Staff Duties.
34	**Land Management**	4,500			Due to an increase in Training.
35	**Other Operation and Maintenance Activities**	4,500			Due to an increase in Parts and Supplies.
36	**Fleet Services**	3,000			Due to an increase in Safety Supplies.
37	**Land Management**	3,000			Due to an increase in Chemical Supplies.
38	**Other Operation and Maintenance Activities**	2,710			Due to an increase in Training.
39	**Invasive Plant Control**	2,300			Due to an increase in Training.
40	**Land Management**	2,000			Due to an increase in Safety Supplies.
41	**Facilities**	1,950			Due to an increase in Travel for Staff Duties.
42	**Other Operation and Maintenance Activities**	1,551			Due to an increase in Two-way Radio Tower Leases.
43	**Other Operation and Maintenance Activities**	1,350			Due to an increase in Utilities.
44	**Fleet Services**	1,130			Due to an increase in Telecommunications.
45	**Fleet Services**	1,000			Due to an increase in Non-Capital Equipment.
46	**Other Operation and Maintenance Activities**	750			Due to an increase in Maintenance and Repair of Equipment.
47	**Technology & Information Services**	687			Due to an increase in Training.
48	**Facilities**	635			Due to an increase in Memberships and Dues.
49	**Other Operation and Maintenance Activities**	560			Due to an increase in Telecommunications.
50	**Facilities**	480			Due to an increase in Telecommunications.
51	**Facilities**	250			Due to an increase in Advertising and Public Notices.
52	**Invasive Plant Control**	200			Due to an increase in Professional Licenses.
53	**Works**	200			Due to an increase in Safety Supplies.
54	**Technology & Information Services**	170			Due to an increase in Travel for Staff Duties.
55	**Technology & Information Services**	149			Due to an increase in Advertising and Public Notices.
56	**Land Management**	100			Due to an increase in Books, Subscriptions and Data.
57	**Works**	65			Due to an increase in Professional Licenses.
58	**Technology & Information Services**	50			Due to an increase in Tuition Reimbursement.
59	**Technology & Information Services**	8			Due to an increase in Office Supplies.
Operating Capital Outlay				817,406	
60	**Land Management**	180,000			Due to an increase in Vehicles.
61	**Land Management**	125,000			Due to an increase in Field Equipment.
62	**Technology & Information Services**	118,000			Due to an increase in Field Equipment.
63	**Fleet Services**	100,000			Due to an increase in Capital Field Equipment Fund.
64	**Invasive Plant Control**	90,000			Due to an increase in Vehicles.
65	**Technology & Information Services**	79,360			Due to an increase in Unstructured Data Storage Replacement.
66	**Fleet Services**	50,000			Due to an increase in Office Equipment.
67	**Technology & Information Services**	39,680			Due to an increase in Structured Data Storage Expansion.
68	**Technology & Information Services**	13,888			Due to an increase in Enterprise Security System Upgrades.
69	**Technology & Information Services**	12,395			Due to an increase in Personal Computer and Peripheral Equipment .
70	**Technology & Information Services**	8,928			Due to an increase in Edge Firewall Replacement.
71	**Technology & Information Services**	155			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				14,864,000	
72	**Works**	12,575,000			Due to an increase in Flood Control Structure Gate Replacements and Lift System Conversions.
73	**Works**	2,275,000			Due to an increase in Banana Lake Water Conservation Structure Replacement.
74	**Land Management**	7,500			Due to an increase in Recreational Pole Barn at Kirkland Ranch.
75	**Land Management**	6,500			Due to an increase in Campground Host Storage Shed at Potts Preserve.

Interagency Expenditures (Cooperative Funding)			-	
	-			
Debt			-	
	-			
Reserves - Emergency Response			-	
	-			
	TOTAL NEW ISSUES	**1.72**	**18,183,389**	
3.0 Operation and Maintenance of Works and Lands Total Workforce and Tentative Budget for FY2026-27		**119.71**	**$45,176,600**	

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 included for the replacement of the Banana Lake water control structure. Operating capital outlay expenditures within this program can fluctuate based upon the need for vehicle replacements and equipment to support operations and maintenance activities.

Budget Variances

<u>Overall, the program increased by 43.6 percent or $13,707,574</u>.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($327,659), the reallocation of staff resources ($121,445), overtime ($99,992), self-funded medical insurance ($90,828), employer-paid FICA taxes ($25,079), retirement ($19,646) and non-medical insurance premiums ($5,360).
- Contracted services for management and maintenance of conservation lands ($531,000), structure rehabilitations ($100,000), operation and maintenance of structures ($64,500), the replacement of a project management system ($19,840) and technology support services ($18,526).
- Operating expenses for rental of equipment ($203,000), software licensing and maintenance ($128,114), land maintenance materials ($108,000), non-capital equipment ($84,680), parts and supplies ($69,745), maintenance and repair of equipment ($62,434), janitorial services ($40,000), utilities ($31,950), training ($20,943) and property and vehicle insurance ($15,329).

- Operating capital outlay for field equipment ($211,594), capital field equipment fund for heavy equipment ($100,000), the replacement of unstructured data storage ($79,360), office equipment ($50,000), expansion of structured data storage ($39,680), enterprise security system upgrades ($13,888), personal computer and peripheral equipment ($12,395) and an edge firewall replacement ($8,928).
- Fixed capital outlay for flood control structure gate replacements and lift conversions ($12,575,000), replacement of Banana Lake water conservation structure ($2,275,000), a recreational pole barn at Kirkland Ranch ($7,500) and a campground host storage shed at Potts Preserve ($6,500).

The increases are primarily offset by reductions in:

- Contracted services for S-159U wingwall repairs ($700,000), management and maintenance of canals, dam embankments and culverts ($245,000), financial systems upgrades ($57,313) and emergency management communications system support ($49,880).
- Operating expenses for maintenance and repair of buildings and structures ($294,000), chemical supplies ($27,000), payments in lieu of taxes ($15,000) and micro/digital imaging services ($10,000).
- Operating capital outlay for vehicles ($119,800) and a Virtual Desktop Infrastructure expansion ($19,530).
- Fixed capital outlay for the replacement of P-1 and P-3 water conservation structures ($1,500,000), replacement of 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 ($12,708,071 – 119.71 FTEs)
  - *3.1 Land Management* (34.60 FTEs)
  - *3.2 Works* (46.95 FTEs)
  - *3.3 Facilities* (13.97 FTEs)
  - *3.4 Invasive Plant Control* (4.25 FTEs)
  - *3.5 Emergency Operations* (0.65 FTEs)
  - *3.6 Fleet Services* (10.00 FTEs)
  - *3.7 Technology and Information Services* (9.29 FTEs)
- Contracted Services
  - Management and Maintenance of Conservation Lands ($2,466,672)
  - Structure Rehabilitations ($1,800,000)
  - Management and Maintenance of Canals, Dam Embankments and Culverts ($1,181,000)
  - Operation and Maintenance of Structures ($1,117,000)
  - Land Management Projects on Conservation Lands ($120,000)
  - Technology Support Services ($85,709)
  - Vegetation Management Support ($25,000)
  - Emergency Management Communications System Support ($24,620)
  - Architectural and Engineering Support ($20,000)
- Operating Expenses
  - Maintenance and Repair of Buildings and Structures ($980,000)
  - Software Licensing and Maintenance ($945,467)
  - Property and Vehicle Insurance ($909,600)
  - Parts and Supplies ($792,158)
  - Fuels and Lubricants ($720,000)
  - Utilities ($626,500)
  - Non-Capital Equipment ($532,374)
  - Rental of Equipment ($343,500)
  - Janitorial Services ($300,000)
  - Maintenance and Repair of Vehicles and Equipment ($286,106)

  - Land Maintenance Materials ($283,000)
  - Training ($133,172)
  - Telecommunications ($123,537)
  - Tires and Tubes ($100,000)
  - Chemical Supplies ($88,050)
  - Payments in Lieu of Taxes ($65,000)
  - Two-way Radio Tower Leases ($53,220)
- Operating Capital Outlay
  - Capital Field Equipment Fund ($900,000)
  - Vehicles ($785,000)
  - Field Equipment ($295,000)
  - Unstructured Data Storage Replacement ($79,360)
  - Office Equipment ($50,000)
  - Structured Data Storage Expansion ($39,680)
  - Enterprise Security System Upgrades ($13,888)
  - Personal Computer and Peripheral Equipment ($12,395)
  - Enterprise Server Replacements ($9,920)
  - Edge Firewall Replacement ($8,928)
- Fixed Capital Outlay
  - Flood Control Structure Gate Replacements and Lift Conversions ($12,575,000)
  - Banana Lake Water Conservation Structure Replacement ($2,275,000)
  - Water Control Structures Control System Replacements ($1,000,000)

Of the Major Budget Items listed above within program *3.0 Operation and Maintenance of Works and Lands,* $16,360,000 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable activity within this program.

IV. Program Allocations

<u>3.1 Land Management</u> – 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
TENTATIVE BUDGET - Fiscal Year 2026-27
3.1 Land Management

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$2,661,923	$2,619,349	$2,688,772	$3,378,756	$3,418,373	$39,617	1.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,627,073	1,383,839	1,534,658	2,055,672	2,586,672	531,000	25.8%
Operating Expenses	470,949	522,601	456,460	640,688	826,870	186,182	29.1%
Operating Capital Outlay	85,767	277,590	318,146	15,000	320,000	305,000	2033.3%
Fixed Capital Outlay	19,752	32,600	42,900	35,000	14,000	(21,000)	-60.0%
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	**$4,865,464**	**$4,835,979**	**$5,040,936**	**$6,125,116**	**$7,165,915**	**$1,040,799**	**17.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$4,915,915	$0	$0	$0	$2,250,000	$0	$7,165,915

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,418,373	$0	$3,418,373
Other Personal Services		0	0	0
Contracted Services		2,466,672	120,000	2,586,672
Operating Expenses		826,870	0	826,870
Operating Capital Outlay		320,000	0	320,000
Fixed Capital Outlay		0	14,000	14,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$7,031,915**	**$134,000**	**$7,165,915**

Changes and Trends

Starting in FY2025-26, staff resources (salaries and benefits) increased as major surface water restoration projects on conservation lands are 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, fencing and helicopter services for aerial burning activities. Operating capital outlay will fluctuate based on the need for vehicle replacements and equipment to support the management of District lands. The acquisition of a second aerial ignition drone is included in FY2026-27 as a safety and time savings efficiency for the District's prescribed burn program.

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 FY2025-26 and FY2026-27, funding is included for security and campground host site improvements at various sites, as well as a recreational pole barn at Kirkland Ranch.

Budget Variances

The 17 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($72,379), self-funded medical insurance ($36,085), overtime ($27,500), employer-paid FICA taxes ($5,532) and retirement ($2,366).
- Contracted services for management and maintenance of conservation lands ($531,000).
- Operating expenses for rental of equipment ($112,000), land maintenance materials ($108,000), non-capital equipment ($15,750), parts and supplies ($4,750) and training ($4,500).
- Operating capital outlay for vehicles ($180,000) and field equipment ($125,000).
- Fixed capital outlay for a recreational pole barn at Kirkland Ranch ($7,500) and a campground host storage shed at Potts Preserve ($6,500).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($105,036).
- Operating expenses for maintenance and repair of buildings and structures ($39,000), payments in lieu of taxes ($15,000) and printing and reproduction ($5,000).
- Fixed capital outlay for Green Swamp East Hampton Tract security site improvements ($35,000).

Major Budget Items

- Salaries and Benefits ($3,418,373)
- Contracted Services
  - Management and Maintenance of Conservation Lands ($2,466,672)
  - Land Management Projects on Conservation Lands ($120,000)
- Operating Expenses
  - Land Maintenance Materials ($208,000)
  - Rental of Equipment ($197,000)
  - Parts and Supplies ($98,500)
  - Payments in Lieu of Taxes ($65,000)
  - Property Insurance ($58,500)
  - Maintenance and Repair of Buildings and Structures ($35,000)
  - Non-Capital Equipment ($35,000)
  - Training ($23,350)
  - Chemical Supplies ($22,000)
  - Travel for Staff Duties ($17,950)
  - Telecommunications ($15,555)
  - Safety Supplies ($12,250)
  - Utilities ($12,100)
  - Abstracts and Title Fees ($10,500)
- Operating Capital Outlay
  - Vehicles ($180,000)
  - Field Equipment ($140,000)
- Fixed Capital Outlay
  - Kirkland Ranch Recreational Pole Barn ($7,500)
  - Potts Preserve Campground Host Storage Shed ($6,500)

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 233 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
TENTATIVE BUDGET - Fiscal Year 2026-27
3.2 Works

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$3,372,722	$4,258,248	$4,081,867	$4,841,344	$5,169,808	$328,464	6.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,409,080	4,060,485	1,692,163	4,178,500	4,098,000	(80,500)	-1.9%
Operating Expenses	569,731	1,082,913	692,784	1,437,293	1,601,955	164,662	11.5%
Operating Capital Outlay	442,458	766,336	836,076	569,560	320,000	(249,560)	-43.8%
Fixed Capital Outlay	183,675	1,219,704	2,725,855	3,300,000	15,850,000	12,550,000	380.3%
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	**$5,977,666**	**$11,387,686**	**$10,028,745**	**$14,326,697**	**$27,039,763**	**$12,713,066**	**88.7%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	**$17,507,241**	**$6,062,522**	**$0**	**$0**	**$3,470,000**	**$0**	**$27,039,763**

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$5,169,808	$0	$5,169,808
Other Personal Services		0	0	0
Contracted Services		1,538,000	2,560,000	4,098,000
Operating Expenses		1,601,955	0	1,601,955
Operating Capital Outlay		320,000	0	320,000
Fixed Capital Outlay		0	15,850,000	15,850,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$8,629,763**	**$18,410,000**	**$27,039,763**

Changes and Trends

A majority of the District's water control structures are more than 40 years old with many reaching their life expectancy, which has led to the reallocation of staff resources (salaries and benefits) to support this activity starting in FY2023-24. It also 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. In FY2026-27, salaries and benefits have increased primarily due to adjustments in compensation, an increased need in overtime as maintenance requirements for District infrastructure increase and the reallocation of staff resources to further support maintenance efforts within this activity.

IV. Program Allocations

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 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. Funding for the replacement of the Banana Lake water control structure is also included.

Budget Variances

The 88.7 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($182,189), overtime ($71,500), the reallocation of staff resources ($69,919), retirement ($15,548) and employer-paid FICA taxes ($13,948).
- Contracted services for structure rehabilitations ($100,000) and operation and maintenance of structures ($64,500).
- Operating expenses for non-capital equipment ($284,200), rental of equipment ($91,000), training ($16,500), maintenance and repair of equipment ($15,000) and parts and supplies ($5,000).
- Fixed capital outlay for flood control structure gate replacements and lift conversions ($12,575,000) and replacement of Banana Lake water conservation structure ($2,275,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance ($25,921).
- Contracted services for management and maintenance of canals, dam embankments and culverts ($245,000).
- Operating expenses for maintenance and repair of buildings and structures ($225,000), chemical supplies ($10,000), micro/digital imaging services ($10,000), and miscellaneous permits and fees ($4,200).
- Operating capital outlay for vehicles ($249,560).
- Fixed capital outlay for replacement of P-1 and P-3 water conservation structures ($1,500,000), replacement of WC-2 flood control structure ($600,000) and refurbishment of Wysong-Coogler water conservation structure ($200,000).

Major Budget Items

The following table lists projects totaling $16,360,000 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Structure Rehabilitations	$750,000	$14,850,000	$0	$15,600,000
Flood Control Structure Gate Replacements and Lift System Conversions	$0	$12,575,000	$0	$12,575,000
Banana Lake Water Conservation Structure Replacement	$0	$2,275,000	$0	$2,275,000
S-551 FC Structure Replacement Alternatives Analysis	$750,000	$0	$0	$750,000
Management and Maintenance of Canals, Dam Embankments and Culverts	$760,000	$0	$0	$760,000
Peace Creek Canal Sediment Removal and Bank Stabilization	$760,000	$0	$0	$760,000

The remaining major budget items are not included in the table above.

- Salaries and Benefits ($5,169,808)
- Contracted Services
  - Operation and Maintenance of Structures ($1,117,000)
  - Structure Rehabilitations ($1,050,000)
  - Management and Maintenance of Canals, Dam Embankments and Culverts ($421,000)

IV. Program Allocations

- Operating Expenses
  - Maintenance and Repair of Buildings and Structures ($620,000)
  - Non-Capital Equipment ($359,750)
  - Parts and Supplies ($180,000)
  - Rental of Equipment ($141,000)
  - Land Maintenance Materials ($75,000)
  - Training ($55,350)
  - Telecommunications ($46,280)
  - Chemical Supplies ($31,050)
  - Utilities ($22,200)
  - Travel for Staff Duties ($18,404)
  - Maintenance and Repair of Equipment ($15,500)
  - Micro/Digital Imaging Services ($10,000)
  - Advertising and Public Notices ($8,000)
- Operating Capital Outlay
  - Vehicles ($320,000)
- Fixed Capital Outlay
  - Water Control Structures Control System Replacements ($1,000,000)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
3.3 Facilities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,088,029	$1,141,985	$1,242,326	$1,226,789	$1,435,012	$208,223	17.0%
Other Personal Services	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	2,048,685	(84,759)	-4.0%
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	
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	**$2,950,562**	**$2,994,338**	**$3,392,890**	**$3,463,753**	**$3,503,697**	**$39,944**	**1.2%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$3,503,697	$0	$0	$0	$0	$0	$3,503,697

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,435,012	$0	$1,435,012
Other Personal Services		0	0	0
Contracted Services		20,000	0	20,000
Operating Expenses		2,048,685	0	2,048,685
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		**$3,503,697**	**$0**	**$3,503,697**

Changes and Trends

In FY2026-27, the level of funding for salaries and benefits within this activity has increased due to the reallocation of staff resources to support the maintenance of all District facilities. While utility, property insurance, janitorial services, and maintenance and repair costs have continued to rise over the past several years, the significant increase within operating expenses for FY2025-26 was due to planned replacement of wall partitions and office/storage furniture.

The significant increase in FY2024-25 within contracted services was primarily the result of completing a facilities assessment to assist the District with optimizing and maintaining the physical condition and value of assets, developing capital budgets and prioritizing resources. Operating capital outlay expenditures can fluctuate based upon the need for vehicle replacements and equipment to support facilities maintenance activities.

Budget Variances

The 1.2 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($137,373), self-funded medical insurance ($47,363), adjustments in compensation ($20,433), non-medical insurance premiums ($1,732) and employer-paid FICA taxes ($1,564).
- Operating expenses for parts and supplies ($56,000), janitorial services ($40,000), utilities ($30,600) and taxes ($6,000).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Operating expenses for non-capital equipment ($170,000), maintenance and repair of buildings and structures ($30,000) and property insurance ($17,870).
- Operating capital outlay for vehicles ($83,520).

Major Budget Items

- Salaries and Benefits ($1,435,012)
- Contracted Services
  - Architectural and Engineering Support ($20,000)
- Operating Expenses
  - Utilities ($590,000)
  - Property Insurance ($511,250)
  - Maintenance and Repair of Buildings and Structures ($325,000)
  - Janitorial Services ($300,000)
  - Parts and Supplies ($191,000)
  - Non-Capital Equipment ($40,000)
  - Taxes ($35,000)
  - Lease of Buildings ($32,574)
  - Training ($7,346)

<u>3.4 Invasive Plant Control</u> – 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
TENTATIVE BUDGET - Fiscal Year 2026-27
3.4 Invasive Plant Control

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$437,496	$491,360	$553,576	$329,742	$376,147	$46,405	14.1%
Other Personal Services	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	41,532	75,060	61,410	(13,650)	-18.2%
Operating Capital Outlay	39,463	213,867	289,743	12,000	90,000	78,000	650.0%
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	**$537,990**	**$776,167**	**$940,751**	**$446,802**	**$557,557**	**$110,755**	**24.8%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$302,787	$0	$0	$0	$254,770	$0	$557,557

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$376,147	$0	$376,147
Other Personal Services		0	0	0
Contracted Services		30,000	0	30,000
Operating Expenses		61,410	0	61,410
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		**$557,557**	**$0**	**$557,557**

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. In FY2025-26, staff resources (salaries and benefits) shifted to manage invasives on District conservation lands while operating expenses increased as a result of rising costs for chemical supplies. However, in FY2026-27, salaries and benefits experienced an increase primarily due to staff resources reallocated back to this activity, while operating expenses declined due to a reduced need 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 24.8 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($26,763), self-funded medical insurance ($11,925), adjustments in compensation ($6,864) and employer-paid FICA taxes ($525).
- Operating expenses for non-capital equipment ($5,000) and training ($2,300).
- Operating capital outlay for vehicles ($90,000).

The increases are primarily offset by reductions in:

- Operating expenses for chemical supplies ($20,000), miscellaneous permits and fees ($500) and safety supplies ($500).
- Operating capital outlay for field equipment ($12,000).

Major Budget Items

- Salaries and Benefits ($376,147)
- Contracted Services
  - Vegetation Management Support ($25,000)
  - FWC Aquatic Plant Management Program ($5,000)
- Operating Expenses
  - Chemical Supplies ($35,000)
  - Training ($11,400)
  - 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)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
3.5 Other Operation and Maintenance Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$143,044	$137,375	$633,499	$63,915	$76,111	$12,196	19.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	68,550	12,862	333,165	774,500	24,620	(749,880)	-96.8%
Operating Expenses	58,742	72,655	451,964	134,749	120,545	(14,204)	-10.5%
Operating Capital Outlay	0	0	0	56,406	37,000	(19,406)	-34.4%
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	**$270,336**	**$222,892**	**$1,418,628**	**$1,029,570**	**$258,276**	**($771,294)**	**-74.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$258,276	$0	$0	$0	$0	$0	$258,276

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$76,111	$0	$76,111
Other Personal Services		0	0	0
Contracted Services		24,620	0	24,620
Operating Expenses		120,545	0	120,545
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		**$258,276**	**$0**	**$258,276**

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. In FY2026-27, salaries and benefits increased due to staff resources being reallocated to further support this activity. Operating capital outlay expenditures fluctuate based upon the need for equipment to support operation and maintenance activities, such as the replacement of emergency management communications system equipment in both FY2025-26 and FY2026-27.

Budget Variances

The 74.9 percent decrease is primarily due to reductions in:

- Contracted services for S-159U wingwall repairs ($700,000) and emergency management communications system support ($49,880).
- 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 the reallocation of staff resources ($11,558).
- Operating expenses for parts and supplies ($4,500), training ($2,710), two-way radio tower leases ($1,551) and utilities ($1,350).

Major Budget Items

- Salaries and Benefits ($76,111)
- Contracted Services
  - Emergency Management Communications System Support ($24,620)
- Operating Expenses
  - Two-way Radio Tower Leases ($53,220)
  - Non-Capital Equipment ($23,625)
  - Training ($21,200)
  - Telecommunications ($9,800)
  - Maintenance and Repair of Equipment ($6,000)
  - Parts and Supplies ($4,500)
  - Utilities ($2,200)
- Operating Capital Outlay
  - Emergency Management Communications System Equipment ($37,000)

<u>3.6 Fleet Services</u> – 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
TENTATIVE BUDGET - Fiscal Year 2026-27
3.6 Fleet Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$760,023	$889,531	$987,625	$996,401	$1,033,209	$36,808	3.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	1,638,301	1,433,019	1,461,450	1,669,864	1,696,526	26,662	1.6%
Operating Capital Outlay	218,545	237,501	58,912	1,051,720	1,145,000	93,280	8.9%
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	**$2,616,869**	**$2,560,051**	**$2,507,987**	**$3,717,985**	**$3,874,735**	**$156,750**	**4.2%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$3,874,735	$0	$0	$0	$0	$0	$3,874,735

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,033,209	$0	$1,033,209
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		1,696,526	0	1,696,526
Operating Capital Outlay		1,145,000	0	1,145,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,874,735**	**$0**	**$3,874,735**

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 FY2023-24. 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 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.

IV. Program Allocations

Budget Variances

The 4.2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($23,508), self-funded medical insurance ($10,059), retirement ($1,831) and employer-paid FICA taxes ($1,796).
- Operating expenses for vehicle insurance ($34,042) and safety supplies ($3,000).
- Operating capital outlay for the capital field equipment fund ($100,000) and office equipment ($50,000).

The increases are primarily offset by reductions in:

- Operating expenses for training ($5,450) and global positioning system (GPS) services ($5,000).
- Operating capital outlay for vehicles ($56,720).

Major Budget Items

- Salaries and Benefits ($1,033,209)
- Operating Expenses
  - Fuels and Lubricants ($720,000)
  - Vehicle Insurance ($339,850)
  - Parts and Supplies ($310,000)
  - Maintenance and Repair of Vehicles and Equipment ($130,000)
  - Tires and Tubes ($100,000)
  - GPS Services ($45,000)
  - Non-Capital Equipment ($17,500)
  - Books, Subscriptions and Data ($12,140)
  - 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 ($900,000)
  - Vehicles ($195,000)
  - Office Equipment ($50,000)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
3.7 Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,096,176	$1,128,778	$1,162,513	$1,181,115	$1,199,411	$18,296	1.5%
Other Personal Services	0	279	913	0	0	0	
Contracted Services	111,135	209,024	216,214	137,491	129,456	(8,035)	-5.8%
Operating Expenses	885,266	977,284	1,739,444	1,011,202	1,165,619	154,417	15.3%
Operating Capital Outlay	58,614	162,132	70,783	29,295	282,171	252,876	863.2%
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	**$2,151,191**	**$2,477,497**	**$3,189,867**	**$2,359,103**	**$2,776,657**	**$417,554**	**17.7%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$2,776,657	$0	$0	$0	$0	$0	$2,776,657

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$1,199,411	$0	$1,199,411
Other Personal Services	0	0	0
Contracted Services	129,456	0	129,456
Operating Expenses	1,165,619	0	1,165,619
Operating Capital Outlay	282,171	0	282,171
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	**$2,776,657**	**$0**	**$2,776,657**

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. 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 primarily a result of field equipment to support invasive plant management efforts, the replacement of unstructured data storage and expansion of Districtwide IT storage.

Budget Variances

The 17.7 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($21,887), self-funded medical insurance ($11,112), employer-paid FICA taxes ($1,684) and non-medical insurance premiums ($836).
- Contracted services for replacement of a project management system ($19,840), technology support services ($18,526), enterprise security system upgrades ($5,952) and the replacement of unstructured data storage ($4,960).
- Operating expenses for software licensing and maintenance ($153,114) and maintenance and repair of equipment ($47,684).
- Operating capital outlay for field equipment ($118,000), the replacement of unstructured data storage ($79,360), expansion of structured data storage ($39,680), enterprise security system upgrades ($13,888), personal computer and peripheral equipment ($12,395) and an edge firewall replacement ($8,928).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($18,293).
- Contracted services for financial systems upgrades ($57,313).
- Operating expenses for non-capital equipment ($46,645).
- Operating capital outlay for a VDI expansion ($19,530).

Major Budget Items

- Salaries and Benefits ($1,199,411)
- Contracted Services
  - Technology Support Services ($85,709)
  - Project Management System Replacement ($19,840)
  - Financial Systems Upgrades ($12,995)
  - Enterprise Security System Upgrades ($5,952)
  - Unstructured Data Storage Replacement ($4,960)
- Operating Expenses
  - Software Licensing and Maintenance ($900,467)
  - Maintenance and Repair of Equipment ($134,106)
  - Non-Capital Equipment ($49,999)
  - Telecommunications ($43,652)
  - Printing and Reproduction ($13,141)
  - Training ($9,026)
  - Memberships and Dues ($5,199)
  - Parts and Supplies ($5,158)
  - Tuition Reimbursement ($3,200)
- Operating Capital Outlay
  - Field Equipment ($118,000)
  - Unstructured Data Storage Replacement ($79,360)
  - Structured Data Storage Expansion ($39,680)

IV. Program Allocations

- Enterprise Security System Upgrades ($13,888)
- Personal Computer and Peripheral Equipment ($12,395)
- Enterprise Server Replacements ($9,920)
- Edge Firewall Replacement ($8,928)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
4.0 Regulation

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$18,099,542	$19,470,181	$20,340,436	$22,980,968	$23,466,152	$485,184	2.1%
Other Personal Services	0	496	1,621	0	0	0	
Contracted Services	1,553,454	1,552,569	1,501,150	1,966,662	1,758,517	(208,145)	-10.6%
Operating Expenses	1,922,506	1,954,704	3,304,407	2,345,393	2,469,353	123,960	5.3%
Operating Capital Outlay	217,933	300,699	470,846	812,255	263,847	(548,408)	-67.5%
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	**$21,793,435**	**$23,278,649**	**$25,618,460**	**$28,105,278**	**$27,957,869**	**($147,409)**	**-0.5%**

SOURCE OF FUNDS
Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$23,438,572	$0	$0	$0	$0	$27,580	$23,466,152
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,758,517	0	0	0	0	0	1,758,517
Operating Expenses	2,468,771	0	0	0	0	582	2,469,353
Operating Capital Outlay	263,847	0	0	0	0	0	263,847
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	**$27,929,707**	**$0**	**$0**	**$0**	**$0**	**$28,162**	**$27,957,869**

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	207.90	$15,564,886	$23,466,152	$0	$23,466,152
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	1,583,517	175,000	1,758,517
Operating Expenses			2,469,353	0	2,469,353
Operating Capital Outlay			263,847	0	263,847
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$27,782,869**	**$175,000**	**$27,957,869**

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended -- Tentative) 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	207.90	(2.76)	-1.3%
Contingent Worker	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	
Intern	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	
TOTAL WORKFORCE	**195.55**	**196.05**	**197.11**	**210.66**	**207.90**	**(2.76)**	**-1.3%**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2026-27

TENTATIVE BUDGET - Fiscal Year 2026-27

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Fiscal Year 2025-26 (Adopted Budget)		**210.66**	**$28,105,278**	
	Reductions				
Salaries and Benefits			2.76	53,707	
1	Reallocation of Staff Resources	48,188	2.76		
2	Retirement	5,519	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				290,302	
3	Technology & Information Services	125,000			Due to a reduction in ePermitting System Modernization.
4	Technology & Information Services	103,302			Due to a reduction in Financial Systems Upgrades.
5	Consumptive Use Permitting	62,000			Due to a reduction in Consumptive Use Modeling Software Support.
Operating Expenses				59,177	
6	Technology & Information Services	33,678			Due to a reduction in Non-Capital Equipment.
7	Technology & Information Services	7,826			Due to a reduction in Printing and Reproduction.
8	Technology & Information Services	4,041			Due to a reduction in Telecommunications.
9	Other Regulatory and Enforcement Activities	2,720			Due to a reduction in Memberships and Dues.
10	Other Regulatory and Enforcement Activities	2,000			Due to a reduction in Merchant Convenience Fees.
11	Environmental Resource & Surface Water Permitting	1,680			Due to a reduction in Travel for Staff Duties.
12	Environmental Resource & Surface Water Permitting	1,206			Due to a reduction in Training.
13	Technology & Information Services	1,176			Due to a reduction in Parts and Supplies.
14	Other Regulatory and Enforcement Activities	1,000			Due to a reduction in Travel for Staff Duties.
15	Consumptive Use Permitting	715			Due to a reduction in Professional Licenses.
16	Water Well Construction Permitting & Contractor Licensing	666			Due to a reduction in Travel for Staff Duties.
17	Consumptive Use Permitting	599			Due to a reduction in Training.
18	Consumptive Use Permitting	500			Due to a reduction in Travel for Staff Duties.
19	Other Regulatory and Enforcement Activities	500			Due to a reduction in Miscellaneous Permits and Fees.
20	Environmental Resource & Surface Water Permitting	297			Due to a reduction in Memberships and Dues.
21	Consumptive Use Permitting	227			Due to a reduction in Memberships and Dues.
22	Technology & Information Services	109			Due to a reduction in Books, Subscriptions and Data.
23	Technology & Information Services	78			Due to a reduction in Tuition Reimbursement.
24	Other Regulatory and Enforcement Activities	76			Due to a reduction in Professional Licenses.
25	Water Well Construction Permitting & Contractor Licensing	40			Due to a reduction in Training.
26	Water Well Construction Permitting & Contractor Licensing	30			Due to a reduction in Education Support.
27	Technology & Information Services	13			Due to a reduction in Office Supplies.
Operating Capital Outlay				795,010	
28	Other Regulatory and Enforcement Activities	622,920			Due to a reduction in Vehicles.
29	Environmental Resource & Surface Water Permitting	136,880			Due to a reduction in Vehicles.
30	Technology & Information Services	34,970			Due to a reduction in VDI Expansion.
31	Technology & Information Services	240			Due to a reduction in Enterprise Server Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		**2.76**	**$1,198,196**	

IV. Program Allocations

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
New Issues					
Salaries and Benefits			0.00	538,891	
1	Adjustments in Compensation	372,341	0.00		
2	Self-Funded Medical Insurance	108,215	0.00		
3	Employer Paid FICA Taxes	28,464	0.00		
4	Overtime	24,224	0.00		
5	Non-Medical Insurance Premiums	5,647	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				82,157	
6	Technology & Information Services	34,490			Due to an increase in Enterprise Project Management Replacement.
7	Technology & Information Services	28,699			Due to an increase in Technology Support Services.
8	Technology & Information Services	10,347			Due to an increase in Enterprise Security System Upgrades.
9	Technology & Information Services	8,621			Due to an increase in Unstructured Data Storage Replacement.
Operating Expenses				183,137	
10	Technology & Information Services	91,189			Due to an increase in Software Licensing and Maintenance.
11	Technology & Information Services	78,424			Due to an increase in Maintenance and Repair of Equipment.
12	Technology & Information Services	8,207			Due to an increase in Memberships and Dues.
13	Other Regulatory and Enforcement Activities	1,905			Due to an increase in Training.
14	Technology & Information Services	760			Due to an increase in Training.
15	Environmental Resource & Surface Water Permitting	720			Due to an increase in Telecommunications.
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	Other Regulatory and Enforcement Activities	375			Due to an increase in Telecommunications.
19	Technology & Information Services	258			Due to an increase in Advertising and Public Notices.
20	Technology & Information Services	258			Due to an increase in Travel for Staff Duties.
Operating Capital Outlay				246,602	
21	Technology & Information Services	137,960			Due to an increase in Unstructured Data Storage Replacement.
22	Technology & Information Services	68,980			Due to an increase in Structured Data Storage Expansion.
23	Technology & Information Services	24,143			Due to an increase in Enterprise Security System Upgrades.
24	Technology & Information Services	15,519			Due to an increase in Edge Firewall Replacement.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES			**0.00**	**$1,050,787**	
4.0 Regulation Total Workforce and Tentative Budget for FY2026-27			**207.90**	**$27,957,869**	

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 in contracted services and operating expenses during this period have been realized and will continue over the next couple of years. Operating capital outlay expenditures fluctuate based upon the need for 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 decreased by 0.5 percent or $147,409.

The decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($48,188) and retirement ($5,519).
- Contracted services for modernization of the ePermitting system ($125,000), financial systems upgrades ($103,302) and consumptive use modeling software support ($62,000).
- Operating expenses for non-capital equipment ($33,678), printing and reproduction ($7,826), travel for staff duties ($3,588), telecommunications ($2,466), merchant convenience fees ($2,000) and parts and supplies ($1,176).
- Operating capital outlay for vehicles ($759,800) and a Virtual Desktop Infrastructure expansion ($34,970).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation ($372,341), self-funded medical insurance ($108,215), employer-paid FICA taxes ($28,464), overtime ($24,224) and non-medical insurance premiums ($5,647).
- Contracted services for replacement of a project management system ($34,490), technology support services ($28,699), enterprise security system upgrades ($10,347) and the replacement of unstructured data storage ($8,621).
- Operating expenses for software licensing and maintenance ($91,189), maintenance and repair of equipment ($78,424) and memberships and dues ($4,963).
- Operating capital outlay for the replacement of unstructured data storage ($137,960), expansion of structured data storage ($68,980), enterprise security system upgrades ($24,143) and an edge firewall replacement ($15,519).

Major Budget Items

- Salaries and Benefits ($23,466,152 – 207.90 FTEs)
  - *4.1 Consumptive Use Permitting* (34.21 FTEs)
  - *4.2 Water Well Construction Permitting and Contractor Licensing* (11.55 FTEs)
  - *4.3 Environmental Resource and Surface Water Permitting* (96.91 FTEs*)*
  - *4.4 Other Regulatory and Enforcement Activities* (36.64 FTEs)
  - *4.5 Technology and Information Services* (28.59 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)
  - Dover/Plant City AMR Installations & Upgrades ($175,000)
  - Technology Support Services ($148,994)
  - Mobile Irrigation Labs ($100,000)
  - Legal Support of Regulatory Activities ($36,100)
  - Project Management System Replacement ($34,490)
  - Financial Systems Upgrades ($22,590)
  - Environmental Resource Permitting Support ($20,000)
  - Enterprise Security System Upgrades ($10,347)
  - Consumptive Use Modeling Software Support ($10,000)
  - Water Use Program Support ($10,000)

IV. Program Allocations

- Operating Expenses
  - Software Licensing and Maintenance ($1,667,790)
  - Maintenance and Repair of Equipment ($233,732)
  - Training ($112,563)
  - Non-Capital Equipment ($106,368)
  - Telecommunications ($104,960)
  - Merchant Convenience Fees ($41,000)
  - Tuition Reimbursement ($39,531)
  - Recording and Court Costs ($35,500)
  - Printing and Reproduction ($22,846)
  - Memberships and Dues ($22,530)
  - Parts and Supplies ($13,966)
  - Books, Subscriptions and Data ($13,374)
  - Miscellaneous Permits and Fees ($12,000)
  - Travel for Staff Duties ($11,978)
  - Travel for Non-District Personnel ($11,500)
- Operating Capital Outlay
  - Unstructured Data Storage Replacement ($137,960)
  - Structured Data Storage Expansion ($68,980)
  - Enterprise Security System Upgrades ($24,143)
  - Enterprise Server Replacements ($17,245)
  - Edge Firewall Replacement ($15,519)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
4.1 Consumptive Use Permitting

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$3,081,905	$3,141,141	$2,901,532	$3,644,217	$3,666,164	$21,947	0.6%
Other Personal Services	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	17,486	35,766	34,205	(1,561)	-4.4%
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	**$3,810,557**	**$3,649,958**	**$3,308,357**	**$4,274,983**	**$4,233,369**	**($41,614)**	**-1.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$4,233,369	$0	$0	$0	$0	$0	$4,233,369

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,666,164	$0	$3,666,164
Other Personal Services		0	0	0
Contracted Services		358,000	175,000	533,000
Operating Expenses		34,205	0	34,205
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		**$4,058,369**	**$175,000**	**$4,233,369**

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

IV. Program Allocations

Budget Variances

The 1 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($20,490), retirement ($3,188) and self-funded medical insurance ($512).
- Contracted services for consumptive use modeling software support ($62,000).
- Operating expenses for professional licenses ($715) and training ($599).

The reductions are primarily offset by an increase in:

- Salaries and benefits for adjustments in compensation ($42,890) and employer-paid FICA taxes ($3,288).

Major Budget Items

- Salaries and Benefits ($3,666,164)
- 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 ($15,536)
  - Tuition Reimbursement ($8,904)
  - Memberships and Dues ($3,162)
  - 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
TENTATIVE BUDGET - Fiscal Year 2026-27
4.2 Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$784,141	$917,853	$952,251	$1,055,733	$1,208,289	$152,556	14.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	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	
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	**$785,322**	**$918,587**	**$952,841**	**$1,059,489**	**$1,211,309**	**$151,820**	**14.3%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$1,211,309	$0	$0	$0	$0	$0	$1,211,309

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,208,289	$0	$1,208,289
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		**$1,211,309**	**$0**	**$1,211,309**

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 14.3 percent increase is primarily due to an increase in:

- Salaries and benefits for the reallocation of staff resources ($95,751), adjustments in compensation ($32,576), self-funded medical insurance ($19,481), employer-paid FICA taxes ($2,488) and retirement ($1,843).

The increase is primarily offset by a reduction in:

- Operating expenses for travel for staff duties ($666).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($1,208,289)
- 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
TENTATIVE BUDGET - Fiscal Year 2026-27
4.3 Environmental Resource and Surface Water Permitting

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$7,861,500	$8,584,498	$9,006,072	$10,913,528	$10,868,898	($44,630)	-0.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	31,461	93,517	59,170	264,375	264,375	0	0.0%
Operating Expenses	60,246	50,982	51,298	86,763	84,861	(1,902)	-2.2%
Operating Capital Outlay	0	0	173,727	136,880	0	(136,880)	-100.0%
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	**$7,953,207**	**$8,728,997**	**$9,290,267**	**$11,401,546**	**$11,218,134**	**($183,412)**	**-1.6%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$11,189,972	$0	$0	$0	$0	$28,162	$11,218,134

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$10,868,898	$0	$10,868,898
Other Personal Services	0	0	0
Contracted Services	264,375	0	264,375
Operating Expenses	84,861	0	84,861
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	**$11,218,134**	**$0**	**$11,218,134**

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 will ensure the District continues to meet its regulatory responsibilities without reducing the level of service provided to the permitting community.

Expenditures within operating expenses have historically increased for training opportunities in pursuit of the Governor's Sterling Award for performance excellence. The increase in funding for contracted services starting in FY2025-26 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 1.6 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($334,615).
- Operating expenses for travel for staff duties ($1,680) and training ($1,206).
- Operating capital outlay for vehicles ($136,880).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation ($182,970), self-funded medical insurance ($88,533), employer-paid FICA taxes ($13,995) and non-medical insurance premiums ($3,694).
- Operating expenses for telecommunications ($720).

Major Budget Items

- Salaries and Benefits ($10,868,898)
- Contracted Services
  - Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting ($244,375)
  - Environmental Resource Permitting Support ($20,000)
- Operating Expenses
  - Recording and Court Costs ($28,000)
  - Training ($27,272)
  - Telecommunications ($10,565)
  - Tuition Reimbursement ($7,617)
  - Memberships and Dues ($4,724)
  - Travel for Staff Duties ($3,582)
  - Professional Licenses ($3,101)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
4.4 Other Regulatory and Enforcement Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$3,822,451	$4,154,191	$4,542,272	$3,759,890	$3,981,801	$221,911	5.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	24,031	85,687	32,309	36,100	36,100	0	0.0%
Operating Expenses	147,873	161,842	160,820	203,102	199,086	(4,016)	-2.0%
Operating Capital Outlay	116,195	40,662	174,428	622,920	0	(622,920)	-100.0%
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	**$4,110,550**	**$4,442,382**	**$4,909,829**	**$4,622,012**	**$4,216,987**	**($405,025)**	**-8.8%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$4,216,987	$0	$0	$0	$0	$0	$4,216,987

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,981,801	$0	$3,981,801
Other Personal Services		0	0	0
Contracted Services		36,100	0	36,100
Operating Expenses		199,086	0	199,086
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		**$4,216,987**	**$0**	**$4,216,987**

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 will ensure the District continues to meet its regulatory responsibilities without reducing the level of service provided to the permitting community.

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 historically 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 8.8 percent decrease is primarily due to reductions in:

- Salaries and benefits for self-funded medical insurance ($10,127) and retirement ($1,650).
- Operating expenses for memberships and dues ($2,720), merchant convenience fees ($2,000) and travel for staff duties ($1,000).
- Operating capital outlay for vehicles ($622,920).

The reductions are primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources ($145,623), adjustments in compensation ($60,742), overtime ($22,500) and employer-paid FICA taxes ($4,626).
- Operating expenses for training ($1,905).

Major Budget Items

- Salaries and Benefits ($3,981,801)
- Contracted Services
  - Legal Support of Regulatory Activities ($36,100)
- Operating Expenses
  - Training ($52,664)
  - Merchant Convenience Fees ($41,000)
  - Tuition Reimbursement ($17,448)
  - Telecommunications ($15,590)
  - Books, Subscriptions and Data ($13,074)
  - Miscellaneous Permits and Fees ($12,000)
  - Travel for Non-District Personnel ($11,500)
  - Recording and Court Costs ($7,500)
  - Office Supplies ($7,000)
  - Memberships and Dues ($5,606)
  - Advertising and Public Notices ($5,000)
  - Parts and Supplies ($5,000)
  - Travel for Staff Duties ($4,380)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
4.5 Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$2,549,545	$2,672,498	$2,938,309	$3,607,600	$3,741,000	$133,400	3.7%
Other Personal Services	0	496	1,621	0	0	0	
Contracted Services	795,518	888,033	1,020,332	1,071,187	925,042	(146,145)	-13.6%
Operating Expenses	1,686,998	1,717,661	3,074,213	2,016,006	2,148,181	132,175	6.6%
Operating Capital Outlay	101,738	260,037	122,691	52,455	263,847	211,392	403.0%
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	**$5,133,799**	**$5,538,725**	**$7,157,166**	**$6,747,248**	**$7,078,070**	**$330,822**	**4.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$7,078,070	$0	$0	$0	$0	$0	$7,078,070

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,741,000	$0	$3,741,000
Other Personal Services		0	0	0
Contracted Services		925,042	0	925,042
Operating Expenses		2,148,181	0	2,148,181
Operating Capital Outlay		263,847	0	263,847
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$7,078,070**	**$0**	**$7,078,070**

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 FY2024-25.

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. Although most of the focus within this activity is on the ePermitting system, contracted services will vary based on the implementation of new or replacement systems, such as the replacement of a project management system in FY2026-27, 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 primarily a result of the replacement of unstructured data storage and expansion of Districtwide IT storage.

Budget Variances

The 4.9 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($65,542), adjustments in compensation ($53,163), self-funded medical insurance ($10,841), employer-paid FICA taxes ($4,068), overtime ($1,724) and non-medical insurance premiums ($1,380).
- Contracted services for the replacement of a project management system ($34,490), technology support services ($28,699), enterprise security system upgrades ($10,347) and the replacement of unstructured data storage ($8,621).
- Operating expenses for software licensing and maintenance ($91,189), maintenance and repair of equipment ($78,424) and memberships and dues ($8,207).
- Operating capital outlay for the replacement of unstructured data storage ($137,960), expansion of structured data storage ($68,980), enterprise security system upgrades ($24,143) and an edge firewall replacement ($15,519).

The increases are primarily offset by reductions in:

- Salaries and benefits for retirement ($3,318).
- Contracted services for modernization of the ePermitting system ($125,000) and financial systems upgrades ($103,302).
- Operating expenses for non-capital equipment ($33,678), printing and reproduction ($7,826) and telecommunications ($4,041).
- Operating capital outlay for a VDI expansion ($34,970).

Major Budget Items

- Salaries and Benefits ($3,741,000)
- Contracted Services
  - ePermitting System Modernization ($700,000)
  - Technology Support Services ($148,994)
  - Project Management System Replacement ($34,490)
  - Financial Systems Upgrades ($22,590)
  - Enterprise Security System Upgrades ($10,347)
  - Unstructured Data Storage Replacement ($8,621)
- Operating Expenses
  - Software Licensing and Maintenance ($1,667,790)
  - Maintenance and Repair of Equipment ($233,132)
  - Non-Capital Equipment ($106,368)

  - Telecommunications ($75,885)
  - Printing and Reproduction ($22,846)
  - Training ($15,691)
  - Memberships and Dues ($9,038)
  - Parts and Supplies ($8,966)
  - Tuition Reimbursement ($5,562)
- Operating Capital Outlay
  - Unstructured Data Storage Replacement ($137,960)
  - Structured Data Storage Expansion ($68,980)
  - Enterprise Security System Upgrades ($24,143)
  - Enterprise Server Replacements ($17,245)
  - Edge Firewall Replacement ($15,519)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
5.0 Outreach

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,394,541	$1,563,760	$1,684,322	$1,992,203	$2,113,856	$121,653	6.1%
Other Personal Services	0	40	130	0	0	0	
Contracted Services	188,949	139,876	184,219	140,896	149,033	8,137	5.8%
Operating Expenses	246,355	275,542	378,427	320,799	385,604	64,805	20.2%
Operating Capital Outlay	7,896	26,713	10,527	29,215	30,180	965	3.3%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	466,336	468,342	579,801	685,000	685,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$2,304,077**	**$2,474,273**	**$2,837,426**	**$3,168,113**	**$3,363,673**	**$195,560**	**6.2%**

SOURCE OF FUNDS
Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$2,113,856	$0	$0	$0	$0	$0	$2,113,856
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	149,033	0	0	0	0	0	149,033
Operating Expenses	385,604	0	0	0	0	0	385,604
Operating Capital Outlay	30,180	0	0	0	0	0	30,180
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	**$3,363,673**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,363,673**

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	18.19	$1,389,620	$2,113,856	$0	$2,113,856
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	64,508	84,525	149,033
Operating Expenses			385,604	0	385,604
Operating Capital Outlay			30,180	0	30,180
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			**$2,594,148**	**$769,525**	**$3,363,673**

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended -- Tentative) 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	18.19	1.28	7.6%
Contingent Worker	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	
Intern	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	
TOTAL WORKFORCE	**15.30**	**15.60**	**16.86**	**16.91**	**18.19**	**1.28**	**7.6%**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2026-27

TENTATIVE BUDGET - Fiscal Year 2026-27

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Fiscal Year 2025-26 (Adopted Budget)		**16.91**	**$3,168,113**	
	Reductions				
Salaries and Benefits			0.00	3,897	
1	**Retirement**	3,897	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				28,131	
2	**Lobbying/Legislative Affairs/Cabinet Affairs**	20,000			Due to a reduction in Federal Legislative Liaison Services.
3	**Technology & Information Services**	8,131			Due to a reduction in Financial Systems Upgrades.
Operating Expenses				992	
4	**Public Information**	500			Due to a reduction in Parts and Supplies.
5	**Technology & Information Services**	458			Due to a reduction in Printing and Reproduction.
6	**Technology & Information Services**	27			Due to a reduction in Parts and Supplies.
7	**Technology & Information Services**	7			Due to a reduction in Books, Subscriptions and Data.
Operating Capital Outlay				27,810	
8	**Water Resource Education**	25,000			Due to a reduction in Rainfall Signage.
9	**Technology & Information Services**	2,810			Due to a reduction in VDI Expansion.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		**0.00**	**$60,830**	

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	New Issues				
Salaries and Benefits			1.28	125,550	
1	**Reallocation of Staff Resources**	90,003	1.28		
2	**Self-Funded Medical Insurance**	23,019	0.00		
3	**Adjustments in Compensation**	11,069	0.00		
4	**Employer Paid FICA Taxes**	848	0.00		
5	**Non-Medical Insurance Premiums**	459	0.00		
6	**Overtime**	152	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				36,268	
7	**Public Information**	27,648			Due to an increase in Education Program Evaluation and Research.
8	**Technology & Information Services**	3,423			Due to an increase in Technology Support Services.
9	**Technology & Information Services**	3,030			Due to an increase in Enterprise Project Management Replacement.
10	**Technology & Information Services**	909			Due to an increase in Enterprise Security System Upgrades.
11	**Technology & Information Services**	758			Due to an increase in Unstructured Data Storage Replacement.
12	**Water Resource Education**	500			Due to an increase in Public Water Resources Education Program.

IV. Program Allocations

Operating Expenses				65,797	
13	Technology & Information Services	36,646			Due to an increase in Software Licensing and Maintenance.
14	Technology & Information Services	14,159			Due to an increase in Non-Capital Equipment.
15	Technology & Information Services	9,781			Due to an increase in Maintenance and Repair of Equipment.
16	Water Resource Education	2,000			Due to an increase in Maintenance and Repair of Equipment.
17	Public Information	1,200			Due to an increase in Training.
18	Technology & Information Services	727			Due to an increase in Memberships and Dues.
19	Public Information	480			Due to an increase in Telecommunications.
20	Technology & Information Services	244			Due to an increase in Telecommunications.
21	Technology & Information Services	180			Due to an increase in Training.
22	Public Information	100			Due to an increase in Books, Subscriptions and Data.
23	Public Information	75			Due to an increase in Professional Licenses.
24	Public Information	73			Due to an increase in Memberships and Dues.
25	Technology & Information Services	36			Due to an increase in Tuition Reimbursement.
26	Water Resource Education	35			Due to an increase in Memberships and Dues.
27	Technology & Information Services	32			Due to an increase in Travel for Staff Duties.
28	Technology & Information Services	23			Due to an increase in Advertising and Public Notices.
29	Technology & Information Services	6			Due to an increase in Office Supplies.
Operating Capital Outlay				28,775	
30	Technology & Information Services	12,120			Due to an increase in Unstructured Data Storage Replacement.
31	Technology & Information Services	7,000			Due to an increase in Personal Computer and Peripheral Equipment.
32	Technology & Information Services	6,060			Due to an increase in Structured Data Storage Expansion.
33	Technology & Information Services	2,121			Due to an increase in Enterprise Security System Upgrades.
34	Technology & Information Services	1,364			Due to an increase in Edge Firewall Replacement.
35	Technology & Information Services	110			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES			**1.28**	**$256,390**	
5.0 Outreach Total Workforce and Tentative Budget for FY2026-27			**18.19**	**$3,363,673**	

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, grant funding within interagency expenditures for the Youth Water Resources Education Program increased to account for program implementation cost increases since FY2013-14.

IV. Program Allocations

Budget Variances

<u>Overall, the program increased by 6.2 percent or $195,560.</u>

The increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($90,003), self-funded medical insurance ($23,019), adjustments in compensation ($11,069) and employer-paid FICA taxes ($848).
- Contracted services for education program evaluation and research ($27,648).
- Operating expenses for software licensing and maintenance ($36,646), non-capital equipment ($14,159), maintenance and repair of equipment ($11,781), training ($1,380) and memberships and dues ($835).
- Operating capital outlay for the replacement of unstructured data storage ($12,120), personal computer and peripheral equipment ($7,000), expansion of structured data storage ($6,060), enterprise security system upgrades ($2,121) and an edge firewall replacement ($1,364).

The increases are primarily offset by reductions in:

- Salaries and benefits for retirement ($3,897).
- Contracted services for federal legislative liaison services ($20,000).
- Operating capital outlay for rainfall signage ($25,000) and a Virtual Desktop Infrastructure expansion ($2,810).

Major Budget Items

- Salaries and Benefits ($2,113,856 – 18.19 FTEs)
  - *5.1 Water Resource Education* (2.90 FTEs)
  - *5.2 Public Information* (13.20 FTEs)
  - *5.3 Public Relations* (0.00 FTEs)
  - *5.4 Lobbying/Legislative Affairs/Cabinet Affairs* (0.75 FTEs)
  - *5.5 Other Outreach Activities* (0.00 FTEs)
  - *5.6 Technology and Information Services* (1.34 FTEs)
- Contracted Services
  - Education Program Evaluation and Research ($44,736)
  - Springs Protection Outreach Program ($30,000)
  - Conservation Education Program ($20,000)
  - Youth Water Resources Education Program ($18,525)
  - Technology Support Services ($13,090)
  - Florida Water Star℠ Builder Conservation Education Program ($9,000)
  - Public Water Resources Education Program ($7,000)
  - Project Management System Replacement ($3,030)
- Operating Expenses
  - Software Licensing and Maintenance ($186,912)
  - Printing and Reproduction ($42,757)
  - Education Support ($32,000)
  - Maintenance and Repair of Equipment ($29,086)
  - Non-Capital Equipment ($18,790)
  - Books, Subscriptions and Data ($18,366)
  - Travel for Staff Duties ($12,730)
  - Training ($12,679)
  - Telecommunications ($10,957)
  - Rental of Buildings and Properties ($10,000)
  - Memberships and Dues ($5,001)
  - Parts and Supplies ($2,588)
  - Employee Awards and Activities ($2,000)

IV. Program Allocations

- Operating Capital Outlay
  - Unstructured Data Storage Replacement ($12,120)
  - Personal Computer and Peripheral Equipment ($7,000)
  - Structured Data Storage Expansion ($6,060)
  - Enterprise Security System Upgrades ($2,121)
  - Enterprise Server Replacements ($1,515)
  - Edge Firewall Replacement ($1,364)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Youth Water Resources Education Program ($680,000)
  - Public Water Resources Education Program ($5,000)

IV. Program Allocations

<u>5.1 Water Resource Education</u> – 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 Star℠ (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
TENTATIVE BUDGET - Fiscal Year 2026-27
5.1 Water Resource Education

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$130,994	$151,851	$180,315	$289,809	$308,292	$18,483	6.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	86,979	54,461	129,066	84,025	84,525	500	0.6%
Operating Expenses	23,371	39,283	30,915	43,607	45,642	2,035	4.7%
Operating Capital Outlay	0	0	0	25,000	0	(25,000)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	466,336	468,342	579,801	685,000	685,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$707,680**	**$713,937**	**$920,097**	**$1,127,441**	**$1,123,459**	**($3,982)**	**-0.4%**

SOURCE OF FUNDS Fiscal Year 2026-27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	$1,123,459	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,123,459**

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$308,292	$0	$308,292
Other Personal Services	0	0	0
Contracted Services	0	84,525	84,525
Operating Expenses	45,642	0	45,642
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	**$353,934**	**$769,525**	**$1,123,459**

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 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. 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 FY2025-26 within interagency expenditures for the Youth Water Resources Education Program grant funding to account for program implementation cost increases since FY2013-14.

Budget Variances

The 0.4 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation ($19,670), retirement ($3,574) and employer-paid FICA taxes ($1,504).
- Operating capital outlay for rainfall signage ($25,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources ($38,777) and self-funded medical insurance ($4,540).
- Contracted services for the public water resources education program ($500).
- Operating expenses for maintenance and repair of equipment ($2,000).

Major Budget Items

- Salaries and Benefits ($308,292)
- 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 ($7,000)
- Operating Expenses
  - Education Support ($32,000)
  - Maintenance and Repair of Equipment ($7,000)
  - Travel for Staff Duties ($5,000)
  - Memberships and Dues ($1,192)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Youth Water Resources Education Program ($680,000)
  - Public Water Resources Education Program ($5,000)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
5.2 Public Information

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,070,400	$1,193,428	$1,288,254	$1,443,897	$1,497,398	$53,501	3.7%
Other Personal Services	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	56,913	81,217	82,645	1,428	1.8%
Operating Capital Outlay	0	5,987	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	**$1,197,324**	**$1,341,526**	**$1,368,363**	**$1,542,202**	**$1,624,779**	**$82,577**	**5.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	**$1,624,779**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,624,779**

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$1,497,398	$0	$1,497,398
Other Personal Services	0	0	0
Contracted Services	44,736	0	44,736
Operating Expenses	82,645	0	82,645
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	**$1,624,779**	**$0**	**$1,624,779**

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 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. 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 FY2024-25 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.

IV. Program Allocations

Budget Variances

The 5.4 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($22,442), self-funded medical insurance ($16,066) and adjustments in compensation ($15,262).
- Contracted services for education program evaluation and research ($27,648).
- Operating expenses for training ($1,200).

Major Budget Items

- Salaries and Benefits ($1,497,398)
- Contracted Services
  - Education Program Evaluation and Research ($44,736)
- Operating Expenses
  - Printing and Reproduction ($40,750)
  - Books, Subscriptions and Data ($11,690)
  - Training ($11,300)
  - Travel for Staff Duties ($4,900)
  - Telecommunications ($3,840)
  - Memberships and Dues ($3,015)
  - Non-Capital Equipment ($2,200)
  - Employee Awards and Activities ($2,000)
  - Parts and Supplies ($1,800)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
5.3 Public Relations

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	**$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.

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. 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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$45,909	$58,107	$43,135	$92,468	$130,769	$38,301	41.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	39,955	0	0	20,000	0	(20,000)	-100.0%
Operating Expenses	15,444	15,509	13,497	19,350	19,350	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	
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	$101,308	$73,616	$56,632	$131,818	$150,119	$18,301	13.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$150,119	$0	$0	$0	$0	$0	$150,119

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$130,769	$0	$130,769
Other Personal Services	0	0	0
Contracted Services	0	0	0
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	$150,119	$0	$150,119

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. In FY2025-26, a liaison was jointly funded by the water management districts to ensure interests were represented at the federal level. However, funding for these liaison services has been discontinued from the budget for FY2026-27.

Budget Variances

The 13.9 percent increase is primarily due to an increase in:

- Salaries and benefits for reallocation of staff resources ($23,285), adjustments in compensation ($12,095), retirement ($1,403), employer-paid FICA taxes ($925) and self-funded medical insurance ($548).

The increase is offset by a reduction in:

- Contracted services for federal legislative liaison services ($20,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($130,769)
- Operating Expenses
  - Rental of Buildings and Properties ($10,000)
  - Books, Subscriptions and Data ($6,650)
  - Travel for Staff Duties ($2,700)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
5.5 Other Outreach Activities

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	**$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.

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
TENTATIVE BUDGET - Fiscal Year 2026-27
5.6 Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$147,238	$160,374	$172,618	$166,029	$177,397	$11,368	6.8%
Other Personal Services	0	40	130	0	0	0	
Contracted Services	14,891	23,093	31,957	19,783	19,772	(11)	-0.1%
Operating Expenses	127,740	140,961	277,102	176,625	237,967	61,342	34.7%
Operating Capital Outlay	7,896	20,726	10,527	4,215	30,180	25,965	616.0%
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	**$297,765**	**$345,194**	**$492,334**	**$366,652**	**$465,316**	**$98,664**	**26.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$465,316	$0	$0	$0	$0	$0	$465,316

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$177,397	$0	$177,397
Other Personal Services		0	0	0
Contracted Services		19,772	0	19,772
Operating Expenses		237,967	0	237,967
Operating Capital Outlay		30,180	0	30,180
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$465,316**	**$0**	**$465,316**

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.

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.

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 primarily a result of the replacement of unstructured data storage and expansion of Districtwide IT storage.

Budget Variances

The 26.9 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($5,499), adjustments in compensation ($3,383) and self-funded medical insurance ($1,866).
- Operating expenses for software licensing and maintenance ($36,646), non-capital equipment ($14,159), maintenance and repair of equipment ($9,781) and memberships and dues ($727).
- Operating capital outlay for the replacement of unstructured data storage ($12,120), personal computer and peripheral equipment ($7,000), expansion of structured data storage ($6,060), enterprise security system upgrades ($2,121) and an edge firewall replacement ($1,364).

The increases are primarily offset by a reduction in:

- Operating capital outlay for a VDI expansion ($2,810).

Major Budget Items

- Salaries and Benefits ($177,397)
- Contracted Services
  - Technology Support Services ($13,090)
  - Project Management System Replacement ($3,030)
  - Financial Systems Upgrades ($1,985)
  - Enterprise Security System Upgrades ($909)
  - Unstructured Data Storage Replacement ($758)
- Operating Expenses
  - Software Licensing and Maintenance ($186,912)
  - Maintenance and Repair of Equipment ($22,086)
  - Non-Capital Equipment ($16,590)
  - Telecommunications ($6,667)
  - Printing and Reproduction ($2,007)
  - Training ($1,379)
- Operating Capital Outlay
  - Unstructured Data Storage Replacement ($12,120)
  - Personal Computer and Peripheral Equipment ($7,000)
  - Structured Data Storage Expansion ($6,060)
  - Enterprise Security System Upgrades ($2,121)
  - Enterprise Server Replacements ($1,515)
  - Edge Firewall Replacement ($1,364)

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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$7,432,488	$7,920,831	$8,496,908	$8,845,209	$9,289,440	$444,231	5.0%
Other Personal Services	0	27,009	11,260	0	0	0	
Contracted Services	627,423	793,461	855,033	576,451	593,699	17,248	3.0%
Operating Expenses	4,448,871	4,762,800	5,074,815	5,295,144	5,350,934	55,790	1.1%
Operating Capital Outlay	78,095	161,167	61,047	17,235	106,453	89,218	517.7%
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	**$12,586,877**	**$13,665,268**	**$14,499,063**	**$14,734,039**	**$15,340,526**	**$606,487**	**4.1%**

SOURCE OF FUNDS
Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$9,289,440	$0	$0	$0	$0	$0	$9,289,440
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	593,699	0	0	0	0	0	593,699
Operating Expenses	5,350,934	0	0	0	0	0	5,350,934
Operating Capital Outlay	106,453	0	0	0	0	0	106,453
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	**$15,340,526**	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,340,526**

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	71.46	$5,824,596	$9,289,440	$0	$9,289,440
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	593,699	0	593,699
Operating Expenses			5,350,934	0	5,350,934
Operating Capital Outlay			106,453	0	106,453
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$15,340,526**	**$0**	**$15,340,526**

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended -- Tentative) 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	71.46	2.20	3.2%
Contingent Worker	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	
Intern	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	
TOTAL WORKFORCE	**63.93**	**65.73**	**64.90**	**69.26**	**71.46**	**2.20**	**3.2%**

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

6.0 Management and Administration

Fiscal Year 2026-27

TENTATIVE BUDGET - Fiscal Year 2026-27

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Fiscal Year 2025-26 (Adopted Budget)		**69.26**	**$14,734,039**	
	Reductions				
Salaries and Benefits			0.00	80	
1	**Workers' Compensation**	80	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				39,102	
2	**Technology & Information Services**	33,602			Due to a reduction in Financial Systems Upgrades.
3	**Administrative Support**	5,500			Due to a reduction in Professional Financial Reporting Assistance.
Operating Expenses				133,980	
4	**Human Resources**	55,000			Due to a reduction in Training.
5	**Administrative Support**	21,000			Due to a reduction in Printing and Reproduction.
6	**Administrative Support**	9,947			Due to a reduction in Parts and Supplies.
7	**Administrative Support**	9,792			Due to a reduction in Liability Insurance.
8	**Technology & Information Services**	6,967			Due to a reduction in Non-Capital Equipment.
9	**Administrative Support**	5,200			Due to a reduction in Postage and Courier Services.
10	**Administrative Support**	5,000			Due to a reduction in District Uniforms.
11	**Executive Direction**	5,000			Due to a reduction in Advertising and Public Notices.
12	**Procurement/Contract Administration**	5,000			Due to a reduction in Advertising and Public Notices.
13	**Human Resources**	4,000			Due to a reduction in Advertising and Public Notices.
14	**Technology & Information Services**	2,229			Due to a reduction in Printing and Reproduction.
15	**Human Resources**	1,500			Due to a reduction in Education Support.
16	**Human Resources**	1,128			Due to a reduction in Memberships and Dues.
17	**Administrative Support**	700			Due to a reduction in Advertising and Public Notices.
18	**Inspector General**	626			Due to a reduction in Books, Subscriptions and Data.
19	**Procurement/Contract Administration**	300			Due to a reduction in Books, Subscriptions and Data.
20	**Technology & Information Services**	250			Due to a reduction in Parts and Supplies.
21	**Technology & Information Services**	190			Due to a reduction in Telecommunications.
22	**Administrative Support**	120			Due to a reduction in Telecommunications.
23	**Technology & Information Services**	31			Due to a reduction in Books, Subscriptions and Data.
Operating Capital Outlay				11,490	
24	**Technology & Information Services**	11,490			Due to a reduction in VDI Expansion.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		**0.00**	**$184,652**	

IV. Program Allocations

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	New Issues				
Salaries and Benefits			2.20	444,311	
1	**Adjustments in Compensation**	173,531	0.00		
2	**Reallocation of Staff Resources**	140,145	2.20		
3	**Self-Funded Medical Insurance**	73,568	0.00		
4	**Retirement**	20,220	0.00		
5	**Overtime**	20,092	0.00		
6	**Employer Paid FICA Taxes**	13,276	0.00		
7	**Non-Medical Insurance Premiums**	3,479	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				56,350	
8	**Executive Direction**	18,000			Due to an increase in Americans with Disabilities Act (ADA) Compliance of District Materials Online.
9	**Technology & Information Services**	11,850			Due to an increase in Enterprise Project Management Replacement.
10	**Technology & Information Services**	11,668			Due to an increase in Technology Support Services.
11	**Human Resources**	6,000			Due to an increase in Background Checks and Drug Testing.
12	**Technology & Information Services**	3,555			Due to an increase in Enterprise Security System Upgrades.
13	**Technology & Information Services**	2,963			Due to an increase in Unstructured Data Storage Replacement.
14	**Executive Direction**	2,314			Due to an increase in Independent Annual Financial Audit Services.
Operating Expenses				189,770	
15	**Technology & Information Services**	82,481			Due to an increase in Software Licensing and Maintenance.
16	**Technology & Information Services**	35,805			Due to an increase in Maintenance and Repair of Equipment.
17	**Administrative Support**	20,000			Due to an increase in Micro/Digital Imaging Services.
18	**Administrative Support**	18,000			Due to an increase in Safety Supplies.
19	**Administrative Support**	9,590			Due to an increase in Training.
20	**Procurement/Contract Administration**	6,000			Due to an increase in Training.
21	**Administrative Support**	3,583			Due to an increase in Maintenance and Repair of Equipment.
22	**Technology & Information Services**	2,832			Due to an increase in Memberships and Dues.
23	**Administrative Support**	2,686			Due to an increase in Print Shop Equipment Lease.
24	**Administrative Support**	2,000			Due to an increase in Fees Associated with Financial Activities.
25	**Executive Direction**	2,000			Due to an increase in Board Member Training.
26	**Executive Direction**	1,730			Due to an increase in Memberships and Dues.
27	**Human Resources**	1,032			Due to an increase in Books, Subscriptions and Data.
28	**Administrative Support**	993			Due to an increase in Memberships and Dues.
29	**Technology & Information Services**	485			Due to an increase in Training.
30	**Administrative Support**	149			Due to an increase in Books, Subscriptions and Data.
31	**Technology & Information Services**	108			Due to an increase in Travel for Staff Duties.
32	**Executive Direction**	100			Due to an increase in Books, Subscriptions and Data.
33	**Technology & Information Services**	89			Due to an increase in Advertising and Public Notices.
34	**Technology & Information Services**	58			Due to an increase in Tuition Reimbursement.
35	**Administrative Support**	40			Due to an increase in Professional Licenses.
36	**Technology & Information Services**	9			Due to an increase in Office Supplies.
Operating Capital Outlay				100,708	
37	**Technology & Information Services**	47,400			Due to an increase in Unstructured Data Storage Replacement.
38	**Technology & Information Services**	23,700			Due to an increase in Structured Data Storage Expansion.
39	**Technology & Information Services**	15,800			Due to an increase in Personal Computing and Peripheral Equipment.
40	**Technology & Information Services**	8,295			Due to an increase in Enterprise Security System Upgrades.
41	**Technology & Information Services**	5,333			Due to an increase in Edge Firewall Replacement.
42	**Technology & Information Services**	180			Due to an increase in Enterprise Server Replacements.

IV. Program Allocations

Fixed Capital Outlay			-	
	-			
Interagency Expenditures (Cooperative Funding)			-	
	-			
Debt			-	
	-			
Reserves - Emergency Response			-	
	-			
TOTAL NEW ISSUES		**2.20**	**$791,139**	
6.0 Management and Administration Total Workforce and Tentative Budget for FY2026-27		**71.46**	**$15,340,526**	

Changes and Trends

Overall, the District has experienced cost increases due to factors discussed within each subactivity below. Despite many of these cost increases, 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.

Budget Variances

<u>Overall, the program increased by 4.1 percent or $606,487</u>.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($173,531), the reallocation of staff resources ($140,145), self-funded medical insurance ($73,568), retirement ($20,220), overtime ($20,092), employer-paid FICA taxes ($13,276) and non-medical insurance premiums ($3,479).
- Contracted services for the Americans with Disabilities Act (ADA) compliance of District materials online ($18,000), replacement of a project management system ($11,850), technology support services ($11,668), drug testing and background checks ($6,000), enterprise security system upgrades ($3,555), the replacement of unstructured data storage ($2,963) and independent annual financial audit services ($2,314).
- Operating expenses for software licensing and maintenance ($82,481), maintenance and repair of equipment ($39,388), micro/digital imaging services ($20,000) and safety supplies ($18,000).
- Operating capital outlay for the replacement of unstructured data storage ($47,400), expansion of structured data storage ($23,700), personal computer and peripheral equipment ($15,800), enterprise security system upgrades ($8,295) and an edge firewall replacement ($5,333).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades ($33,602) and professional financial reporting assistance ($5,500).
- Operating expenses for training ($38,925), printing and reproduction ($23,229), advertising and public notices ($14,611), parts and supplies ($10,197), liability insurance ($9,792) and non-capital equipment ($6,967).
- Operating capital outlay for a Virtual Desktop Infrastructure expansion ($11,490).

Major Budget Items

- Salaries and Benefits ($9,289,440 – 71.46 FTEs)
  - *6.1.1 Executive Direction* (7.18 FTEs)
  - *6.1.2 General Counsel/Legal* (4.75 FTEs)
  - *6.1.3 Inspector General* (1.10 FTEs)
  - *6.1.4 Administrative Support* (33.40 FTEs)
  - *6.1.6 Procurement/Contract Administration* (9.76 FTEs)

    - *6.1.7 Human Resources* (9.83 FTEs)
    - *6.1.9 Technology and Information Services* (5.44 FTEs)
- Contracted Services
    - Financial Investment Advisory Services ($132,000)
    - Independent Annual Financial Audit Services ($124,125)
    - Professional Outside Legal Services ($100,000)
    - Technology Support Services ($51,194)
    - Expert Legal Consulting ($45,000)
    - ADA Compliance of District Materials Online ($40,000)
    - Outside Audit Assistance ($30,000)
    - Professional Financial Reporting Assistance ($20,750)
    - Drug Testing and Background Checks ($20,500)
    - Project Management System Replacement ($11,850)
    - Financial Systems Upgrades ($7,762)
- Operating Expenses
    - Property Tax Commissions ($3,248,180)
    - Software Licensing and Maintenance ($563,521)
    - Training ($192,708)
    - Liability Insurance ($182,000)
    - Postage and Courier Services ($157,300)
    - Micro/Digital Imaging Services ($124,000)
    - Maintenance and Repair of Equipment ($98,608)
    - Non-Capital Equipment ($98,173)
    - Printing and Reproduction ($80,349)
    - Employee Wellness Activities ($75,000)
    - Parts and Supplies ($63,082)
    - District Uniforms ($60,000)
    - Print Shop Equipment Lease ($53,686)
    - Safety Supplies ($53,000)
    - Fees Associated with Financial Activities ($49,000)
    - Advertising and Public Notices ($41,089)
    - Telecommunications ($33,392)
    - Books, Subscriptions and Data ($31,514)
    - Travel for Staff Duties ($27,220)
    - Memberships and Dues ($26,987)
    - Employee Awards and Activities ($14,000)
    - Board Member Training ($10,400)
- Operating Capital Outlay
    - Unstructured Data Storage Replacement ($47,400)
    - Structured Data Storage Expansion ($23,700)
    - Personal Computer and Peripheral Equipment ($15,800)
    - Enterprise Security System Upgrades ($8,295)
    - Enterprise Server Replacements ($5,925)
    - Edge Firewall Replacement ($5,333)

IV. Program Allocations

<u>6.1 Administrative and Operations Support</u> – 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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1 Administrative and Operations Support

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$7,432,488	$7,920,831	$8,496,908	$8,845,209	$9,289,440	$444,231	5.0%
Other Personal Services	0	27,009	11,260	0	0	0	
Contracted Services	627,423	793,461	855,033	576,451	593,699	17,248	3.0%
Operating Expenses	1,475,089	1,818,777	2,097,676	2,016,964	2,072,754	55,790	2.8%
Operating Capital Outlay	78,095	161,167	61,047	17,235	106,453	89,218	517.7%
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	**$9,613,095**	**$10,721,245**	**$11,521,924**	**$11,455,859**	**$12,062,346**	**$606,487**	**5.3%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	**$12,062,346**	**$0**	**$0**	**$0**	**$0**	**$0**	**$12,062,346**

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$9,289,440	$0	$9,289,440
Other Personal Services		0	0	0
Contracted Services		593,699	0	593,699
Operating Expenses		2,072,754	0	2,072,754
Operating Capital Outlay		106,453	0	106,453
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$12,062,346**	**$0**	**$12,062,346**

Changes and Trends

Overall, the District has experienced cost increases in several areas in the past several years, particularly within salaries and benefits. For FY2025-26, several new FTEs (salaries and benefits) were included to address increasing workloads across the program's subactivity areas. Starting in FY2024-25, increases within operating expenses are primarily due to funding for software and cloud services as more processes become automated and District systems shift from on-premises to cloud computing environments, as well as providing more training opportunities for District staff and funding for digital imaging services. 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 notable increase is primarily a result of the replacement of unstructured data storage and expansion of Districtwide IT storage.

IV. Program Allocations

Budget Variances

The 5.3 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($173,531), the reallocation of staff resources ($140,145), self-funded medical insurance ($73,568), retirement ($20,220), overtime ($20,092), employer-paid FICA taxes ($13,276) and non-medical insurance premiums ($3,479).
- Contracted services for the Americans with Disabilities Act (ADA) compliance of District materials online ($18,000), replacement of a project management system ($11,850), technology support services ($11,668), drug testing and background checks ($6,000), enterprise security system upgrades ($3,555), the replacement of unstructured data storage ($2,963) and independent annual financial audit services ($2,314).
- Operating expenses for software licensing and maintenance ($82,481), maintenance and repair of equipment ($39,388), micro/digital imaging services ($20,000) and safety supplies ($18,000).
- Operating capital outlay for the replacement of unstructured data storage ($47,400), expansion of structured data storage ($23,700), personal computer and peripheral equipment ($15,800), enterprise security system upgrades ($8,295) and an edge firewall replacement ($5,333).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades ($33,602) and professional financial reporting assistance ($5,500).
- Operating expenses for training ($38,925), printing and reproduction ($23,229), advertising and public notices ($14,611), parts and supplies ($10,197), liability insurance ($9,792) and non-capital equipment ($6,967).
- Operating capital outlay for a Virtual Desktop Infrastructure expansion ($11,490).

Major Budget Items

- Salaries and Benefits ($9,289,440)
- Contracted Services
  - Financial Investment Advisory Services ($132,000)
  - Independent Annual Financial Audit Services ($124,125)
  - Professional Outside Legal Services ($100,000)
  - Technology Support Services ($51,194)
  - Expert Legal Consulting ($45,000)
  - ADA Compliance of District Materials Online ($40,000)
  - Outside Audit Assistance ($30,000)
  - Professional Financial Reporting Assistance ($20,750)
  - Drug Testing and Background Checks ($20,500)
  - Project Management System Replacement ($11,850)
  - Financial Systems Upgrades ($7,762)
- Operating Expenses
  - Software Licensing and Maintenance ($563,521)
  - Training ($192,708)
  - Liability Insurance ($182,000)
  - Postage and Courier Services ($127,300)
  - Micro/Digital Imaging Services ($124,000)
  - Maintenance and Repair of Equipment ($98,608)
  - Non-Capital Equipment ($98,173)
  - Printing and Reproduction ($80,349)
  - Employee Wellness Activities ($75,000)
  - Parts and Supplies ($63,082)
  - District Uniforms ($60,000)
  - Print Shop Equipment Lease ($53,686)
  - Safety Supplies ($53,000)

    - Fees Associated with Financial Activities ($49,000)
    - Advertising and Public Notices ($41,089)
    - Telecommunications ($33,392)
    - Books, Subscriptions and Data ($31,514)
    - Travel for Staff Duties ($27,220)
    - Memberships and Dues ($26,987)
    - Employee Awards and Activities ($14,000)
    - Board Member Training ($10,400)
- Operating Capital Outlay
    - Unstructured Data Storage Replacement ($47,400)
    - Structured Data Storage Expansion ($23,700)
    - Personal Computer and Peripheral Equipment ($15,800)
    - Enterprise Security System Upgrades ($8,295)
    - Enterprise Server Replacements ($5,925)
    - Edge Firewall Replacement ($5,333)

IV. Program Allocations

<u>6.1.1 Executive Direction</u> – 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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.1 Executive Direction

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$1,237,765	$1,246,243	$1,335,935	$1,184,491	$1,268,517	$84,026	7.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	107,929	111,766	127,211	143,811	164,125	20,314	14.1%
Operating Expenses	40,911	51,908	50,339	71,629	70,459	(1,170)	-1.6%
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	**$1,386,605**	**$1,409,917**	**$1,513,485**	**$1,399,931**	**$1,503,101**	**$103,170**	**7.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$1,503,101	$0	$0	$0	$0	$0	$1,503,101

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,268,517	$0	$1,268,517
Other Personal Services		0	0	0
Contracted Services		164,125	0	164,125
Operating Expenses		70,459	0	70,459
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		**$1,503,101**	**$0**	**$1,503,101**

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 materials online are compliant with the Americans with Disabilities Act (ADA).

Budget Variances

The 7.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($48,535), self-funded medical insurance ($20,624), retirement ($10,479) and employer-paid FICA taxes ($3,711).
- Contracted services for the ADA compliance of District materials online ($18,000) and independent annual financial audit services ($2,314).
- Operating expenses for board member training ($2,000) and memberships and dues ($1,730).

The increases are primarily offset by a reduction in:

- Operating expenses for advertising and public notices ($5,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($1,268,517)
- Contracted Services
  - Independent Annual Financial Audit Services ($124,125)
  - ADA Compliance of District Materials Online ($40,000)
- Operating Expenses
  - Travel for Staff Duties ($19,650)
  - Advertising and Public Notices ($15,000)
  - Board Member Training ($10,400)
  - Memberships and Dues ($7,370)
  - 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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.2 General Counsel/Legal

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$610,732	$637,253	$673,987	$898,156	$810,431	($87,725)	-9.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	28,388	110,813	193,924	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	
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	$680,282	$775,912	$891,774	$1,080,386	$992,661	($87,725)	-8.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$992,661	$0	$0	$0	$0	$0	$992,661

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$810,431	$0	$810,431
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		$992,661	$0	$992,661

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 added 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 8.1 percent decrease is primarily due to a reduction in:
- Salaries and benefits for the reallocation of staff resources ($115,399).

The reduction is offset by an increase in:
- Salaries and benefits for adjustments in compensation ($18,779), self-funded medical insurance ($6,420), employer-paid FICA taxes ($1,437) and retirement ($1,123).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($810,431)
- Contracted Services
  - Professional Outside Legal Services ($100,000)
  - Expert Legal Consulting ($45,000)
- 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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.3 Inspector General

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$197,472	$211,213	$222,225	$238,263	$245,511	$7,248	3.0%
Other Personal Services	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	7,178	(626)	-8.0%
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	**$203,061**	**$214,250**	**$225,406**	**$276,067**	**$282,689**	**$6,622**	**2.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$282,689	$0	$0	$0	$0	$0	$282,689

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$245,511	$0	$245,511
Other Personal Services		0	0	0
Contracted Services		30,000	0	30,000
Operating Expenses		7,178	0	7,178
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		**$282,689**	**$0**	**$282,689**

Changes and Trends

Although the District's strategic focus 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 2.4 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation ($4,037), self-funded medical insurance ($2,359), retirement ($438) and employer-paid FICA taxes ($309).

The increase is offset by a reduction in:

- Operating expenses for books, subscriptions and data ($626).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($245,511)
- Contracted Services
    - Outside Audit Assistance ($30,000)
- Operating Expenses
    - Travel for Staff Duties ($2,590)
    - Training ($1,900)
    - Memberships and Dues ($990)
    - Books, Subscriptions and Data ($798)
    - Telecommunications ($480)

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 provide 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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.4 Administrative Support

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$3,124,621	$3,514,691	$3,671,316	$3,674,272	$3,837,533	$163,261	4.4%
Other Personal Services	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	751,497	891,067	896,349	5,282	0.6%
Operating Capital Outlay	0	9,230	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	**$3,969,393**	**$4,448,048**	**$4,561,893**	**$4,727,589**	**$4,890,632**	**$163,043**	**3.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$4,890,632	$0	$0	$0	$0	$0	$4,890,632

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,837,533	$0	$3,837,533
Other Personal Services		0	0	0
Contracted Services		156,750	0	156,750
Operating Expenses		896,349	0	896,349
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		**$4,890,632**	**$0**	**$4,890,632**

Changes and Trends

Overall, the budget for this subactivity has steadily increased over the past several years. For FY2025-26, an FTE was added 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 3.4 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($106,825), adjustments in compensation ($46,783), overtime ($7,500), employer-paid FICA taxes ($3,583) and non-medical insurance premiums ($931).
- Operating expenses for micro/digital imaging services ($20,000), safety supplies ($18,000), training ($9,590), maintenance and repair of equipment ($3,583), print shop equipment lease ($2,686) and fees associated with financial activities ($2,000).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance ($2,755).
- Contracted services for professional financial reporting assistance ($5,500).
- Operating expenses for printing and reproduction ($21,000), parts and supplies ($9,947), liability insurance ($9,792), postage and courier services ($5,200) and District uniforms ($5,000).

Major Budget Items

- Salaries and Benefits ($3,837,533)
- 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 ($182,000)
  - Postage and Courier Services ($127,300)
  - Micro/Digital Imaging Services ($124,000)
  - Training ($71,495)
  - Printing and Reproduction ($71,000)
  - Parts and Supplies ($60,000)
  - District Uniforms ($60,000)
  - Print Shop Equipment Lease ($53,686)
  - Safety Supplies ($53,000)
  - Fees Associated with Financial Activities ($49,000)
  - Maintenance and Repair of Equipment ($12,413)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.5 Fleet Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	**$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*.

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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.6 Procurement/Contract Administration

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$685,576	$680,910	$898,398	$1,164,817	$1,241,693	$76,876	6.6%
Other Personal Services	0	26,843	10,717	0	0	0	
Contracted Services	15,106	107,460	197,450	0	0	0	
Operating Expenses	15,059	18,568	14,712	75,090	75,790	700	0.9%
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	$715,741	$833,781	$1,121,277	$1,239,907	$1,317,483	$77,576	6.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$1,317,483	$0	$0	$0	$0	$0	$1,317,483

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$1,241,693	$0	$1,241,693
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	75,790	0	75,790
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	$1,317,483	$0	$1,317,483

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 6.3 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($24,807), adjustments in compensation ($20,209), overtime ($12,000), the reallocation of staff resources ($10,307), retirement ($7,382) and employer-paid FICA taxes ($1,548).
- Operating expenses for training ($6,000).

The increases are primarily offset by a reduction in:

- Operating expenses for advertising and public notices ($5,000).

Major Budget Items

- Salaries and Benefits ($1,241,693)
- Operating Expenses
    - Training ($64,000)
    - Office Supplies ($2,500)
    - Memberships and Dues ($2,500)
    - Professional Licenses ($2,100)
    - Books, Subscriptions and Data ($2,000)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.7 Human Resources

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$953,394	$959,334	$1,034,330	$1,007,797	$1,167,516	$159,719	15.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	184,651	144,913	62,356	14,500	20,500	6,000	41.4%
Operating Expenses	155,307	107,875	214,212	250,947	190,351	(60,596)	-24.1%
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	**$1,293,352**	**$1,212,122**	**$1,310,898**	**$1,273,244**	**$1,378,367**	**$105,123**	**8.3%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$1,378,367	$0	$0	$0	$0	$0	$1,378,367

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,167,516	$0	$1,167,516
Other Personal Services		0	0	0
Contracted Services		20,500	0	20,500
Operating Expenses		190,351	0	190,351
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		**$1,378,367**	**$0**	**$1,378,367**

Changes and Trends

In FY2026-27, there is an increase in salaries and benefits primarily due to staff resources being reallocated to support the efforts of this subactivity, adjustments in compensation and benefit election changes. 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. However, in FY2026-27, there is a significant decrease in operating expenses, primarily due to a reduction in planned training opportunities for District staff. Also in FY2024-25, there was a significant decrease in contracted services for employee wellness activities which were fully reimbursed by the District's previous health insurance provider.

Budget Variances

The 8.3 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($118,870), adjustments in compensation ($22,485), self-funded medical insurance ($15,586) and employer-paid FICA taxes ($1,720).
- Contracted services for background checks and drug testing ($6,000).
- Operating expenses for books, subscriptions and data ($1,032).

The increases are offset by a reduction in:

- Operating expenses for training ($55,000), advertising and public notices ($4,000), education support ($1,500) and memberships and dues ($1,128).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($1,167,516)
- Contracted Services
  - Background Checks and Drug Testing ($20,500)
- Operating Expenses
  - Employee Wellness Activities ($75,000)
  - Training ($36,612)
  - 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)
  - Promotional Materials for Career Fairs ($5,000)
  - Memberships and Dues ($4,449)
  - 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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.8 Communications

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	**$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*.

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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.1.9 Technology and Information Services

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
Salaries and Benefits	$622,928	$671,187	$660,717	$677,413	$718,239	$40,826	6.0%
Other Personal Services	0	166	543	0	0	0	
Contracted Services	131,027	165,860	135,012	80,890	77,324	(3,566)	-4.4%
Operating Expenses	532,611	838,065	1,039,872	683,197	795,397	112,200	16.4%
Operating Capital Outlay	78,095	151,937	61,047	17,235	106,453	89,218	517.7%
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	**$1,364,661**	**$1,827,215**	**$1,897,191**	**$1,458,735**	**$1,697,413**	**$238,678**	**16.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$1,697,413	$0	$0	$0	$0	$0	$1,697,413

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$718,239	$0	$718,239
Other Personal Services	0	0	0
Contracted Services	77,324	0	77,324
Operating Expenses	795,397	0	795,397
Operating Capital Outlay	106,453	0	106,453
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	**$1,697,413**	**$0**	**$1,697,413**

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. This is again evident for FY2026-27 as the increase is primarily for 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 primarily a result of the replacement of unstructured data storage and expansion of Districtwide IT storage.

Budget Variances

The 16.4 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources ($19,542), adjustments in compensation ($12,704), self-funded medical insurance ($6,528) and employer-paid FICA taxes ($969).
- Contracted services for replacement of a project management system ($11,850), technology support services ($11,668), enterprise security system upgrades ($3,555) and the replacement of unstructured data storage ($2,963).
- Operating expenses for software licensing and maintenance ($82,481), maintenance and repair of equipment ($35,805) and memberships and dues ($2,832).
- Operating capital outlay for the replacement of unstructured data storage ($47,400), expansion of structured data storage ($23,700), personal computer and peripheral equipment ($15,800), enterprise security system upgrades ($8,295) and an edge firewall replacement ($5,333).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades ($33,602).
- Operating expenses for non-capital equipment ($6,967) and printing and reproduction ($2,229).
- Operating capital outlay for a VDI expansion ($11,490).

Major Budget Items

- Salaries and Benefits ($718,239)
- Contracted Services
  - Technology Support Services ($51,194)
  - Project Management System Replacement ($11,850)
  - Financial Systems Upgrades ($7,762)
  - Enterprise Security System Upgrades ($3,555)
  - Unstructured Data Storage Replacement ($2,963)
- Operating Expenses
  - Software Licensing and Maintenance ($563,521)
  - Non-Capital Equipment ($97,273)
  - Maintenance and Repair of Equipment ($86,195)
  - Telecommunications ($26,072)
  - Printing and Reproduction ($7,849)
  - Training ($5,391)
  - Memberships and Dues ($3,105)
  - Parts and Supplies ($3,082)
- Operating Capital Outlay
  - Unstructured Data Storage Replacement ($47,400)
  - Structured Data Storage Expansion ($23,700)
  - Personal Computer and Peripheral Equipment ($15,800)
  - Enterprise Security System Upgrades ($8,295)
  - Enterprise Server Replacements ($5,925)
  - Edge Firewall Replacement ($5,333)

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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.2 Computer/Computer Support

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	**$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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.3 Reserves

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	0	0	0	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	**$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.

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
TENTATIVE BUDGET - Fiscal Year 2026-27
6.4 Other - (Tax Collector/Property Appraiser Fees)

	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Actual - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative Budget)	Difference in $ (Current / Amended -- Tentative)	% of Change (Current / Amended -- Tentative)
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	2,977,139	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**	**$2,977,139**	**$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)

B. District Specific Programs

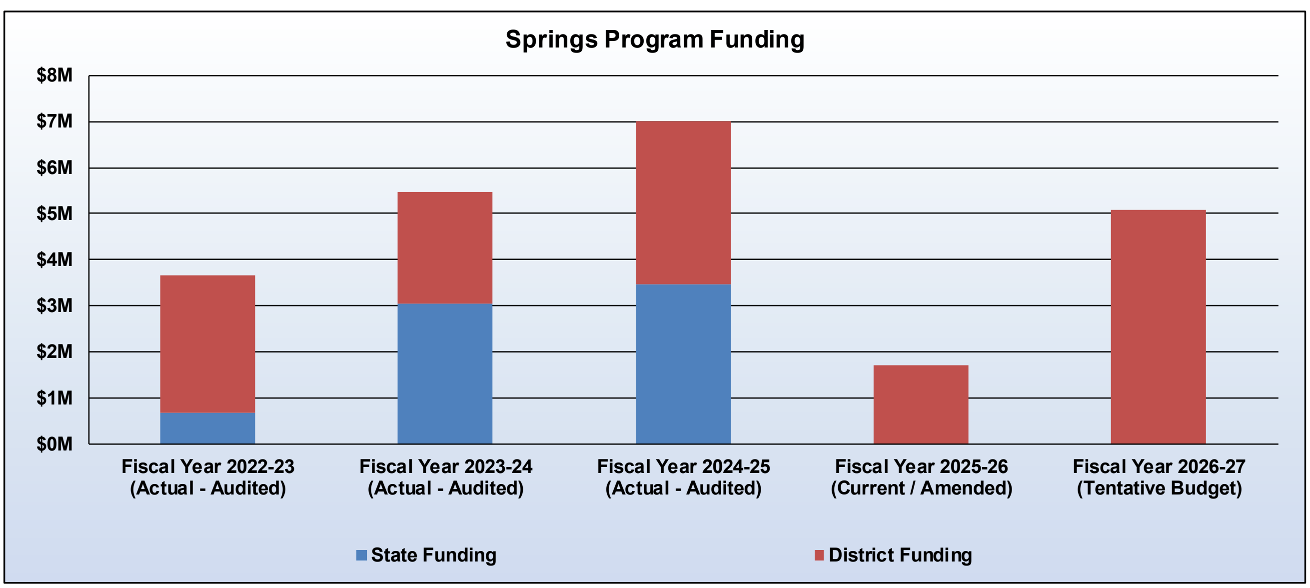
1. District Springs Program

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 Tentative Budget includes $5,078,354 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
TENTATIVE 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 - Audited)	Fiscal Year 2025-26 (Current / Amended)	Fiscal Year 2026-27 (Tentative 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	5,078,354
TOTAL	**$3,667,487**	**$5,467,147**	**$7,000,716**	**$1,714,930**	**$5,078,354**



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-Audited), 2025-26 (Current Amended) and 2026-27 (Tentative Budget).

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2024-25 (Actual - Audited)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual - Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	**$33,951,865**	**$9,907,229**	**$6,070,632**	**$9,054,086**	**$8,919,918**
1.1 - District Water Management Planning	8,826,982	X	X	X	X
1.1.1 - Water Supply Planning	659,003	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	749,338	X			X
1.1.3 - Other Water Resources Planning	7,418,641	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	19,583,256	X	X	X	X
1.3 - Technical Assistance	1,035,101	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	4,506,526	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	**$110,305,182**	**$86,212,969**	**$9,682,927**	**$5,479,091**	**$8,930,195**
2.1 - Land Acquisition	3,656,087	X		X	X
2.2 - Water Source Development	87,746,662	X	X	X	X
2.2.1 - Water Resource Development Projects	4,716,228	X	X		X
2.2.2 - Water Supply Development Assistance	82,443,783	X	X	X	X
2.2.3 - Other Water Source Development Activities	586,651		X		
2.3 - Surface Water Projects	15,692,498	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	1,694,272	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,515,663	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	**$26,519,804**	**$2,905,068**	**$2,845,290**	**$11,021,548**	**$9,747,898**
3.1 - Land Management	5,040,936				X
3.2 - Works	10,028,745	X	X	X	X
3.3 - Facilities	3,392,890	X	X	X	X
3.4 - Invasive Plant Control	940,751		X	X	X
3.5 - Other Operation and Maintenance Activities	1,418,628	X	X	X	X
3.6 - Fleet Services	2,507,987	X	X	X	X
3.7 - Technology & Information Services	3,189,867	X	X	X	X
4.0 Regulation	**$25,618,460**	**$4,788,937**	**$7,659,662**	**$6,084,131**	**$7,085,730**
4.1 - Consumptive Use Permitting	3,308,357	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	952,841	X	X		
4.3 - Environmental Resource and Surface Water Permitting	9,290,267		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,909,829	X	X	X	X
4.5 - Technology & Information Services	7,157,166	X	X	X	X
5.0 Outreach	**$2,837,426**	**$912,204**	**$711,739**	**$555,347**	**$658,136**
5.1 - Water Resource Education	920,097	X	X	X	X
5.2 - Public Information	1,368,363	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	492,334	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	*$199,232,737*	**$104,726,407**	**$26,970,250**	**$32,194,203**	**$35,341,877**
6.0 Management and Administration	**$14,499,063**				
6.1 - Administrative and Operations Support	11,521,924				
6.1.1 - Executive Direction	1,513,485				
6.1.2 - General Counsel / Legal	891,774				
6.1.3 - Inspector General	225,406				
6.1.4 - Administrative Support	4,561,893				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,121,277				
6.1.7 - Human Resources	1,310,898				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,897,191				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,977,139				
TOTAL	**$213,731,800**				

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2025-26 (Current / Amended)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Current / Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water 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 (Tentative Budget)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2026-27 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	**$36,692,829**	**$10,871,587**	**$5,901,201**	**$8,703,282**	**$11,216,759**
1.1 - District Water Management Planning	10,438,081	X	X	X	X
1.1.1 - Water Supply Planning	889,224	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	1,851,436	X			X
1.1.3 - Other Water Resources Planning	7,697,421	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	21,366,050	X	X	X	X
1.3 - Technical Assistance	1,052,059	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,836,639	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	**$121,488,294**	**$85,876,017**	**$4,828,439**	**$2,327,173**	**$28,456,665**
2.1 - Land Acquisition	17,616,099	X		X	X
2.2 - Water Source Development	86,448,280	X	X	X	X
2.2.1 - Water Resource Development Projects	5,873,473	X	X		X
2.2.2 - Water Supply Development Assistance	79,819,762	X	X	X	X
2.2.3 - Other Water Source Development Activities	755,045		X		
2.3 - Surface Water Projects	9,937,730	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	6,185,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,301,185	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	**$45,176,600**	**$3,219,786**	**$2,721,918**	**$26,115,790**	**$13,119,106**
3.1 - Land Management	7,165,915				X
3.2 - Works	27,039,763	X	X	X	X
3.3 - Facilities	3,503,697	X	X	X	X
3.4 - Invasive Plant Control	557,557		X	X	X
3.5 - Other Operation and Maintenance Activities	258,276			X	
3.6 - Fleet Services	3,874,735	X	X	X	X
3.7 - Technology & Information Services	2,776,657	X	X	X	X
4.0 Regulation	**$27,957,869**	**$5,156,408**	**$8,519,352**	**$6,527,389**	**$7,754,720**
4.1 - Consumptive Use Permitting	4,233,369	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,211,309	X	X		
4.3 - Environmental Resource and Surface Water Permitting	11,218,134		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,216,987	X	X	X	X
4.5 - Technology & Information Services	7,078,070	X	X	X	X
5.0 Outreach	**$3,363,673**	**$1,100,891**	**$827,281**	**$678,848**	**$756,653**
5.1 - Water Resource Education	1,123,459	X	X	X	X
5.2 - Public Information	1,624,779	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	150,119	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	465,316	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	*$234,679,265*	**$106,224,689**	**$22,798,191**	**$44,352,482**	**$61,303,903**
6.0 Management and Administration	**$15,340,526**				
6.1 - Administrative and Operations Support	12,062,346				
6.1.1 - Executive Direction	1,503,101				
6.1.2 - General Counsel / Legal	992,661				
6.1.3 - Inspector General	282,689				
6.1.4 - Administrative Support	4,890,632				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,317,483				
6.1.7 - Human Resources	1,378,367				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,697,413				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,278,180				
TOTAL	**$250,019,791**				

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
TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAM	WORKFORCE CATEGORY	FY2022-23 to FY2026-27		Fiscal Year					Current / Amended to Tentative FY2025-26 to FY2026-27	
		Difference	% Change	2022-23	2023-24	2024-25	2025-26	2026-27	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	
	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	**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	(2.21)	-1.59%	138.71	138.42	137.14	137.56	136.50	(1.06)	-0.77%
	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	**(2.21)**	**-1.59%**	**138.71**	**138.42**	**137.14**	**137.56**	**136.50**	**(1.06)**	**-0.77%**
Land Acquisition, Restoration and Public Works	Authorized Positions	(8.00)	-13.98%	57.24	56.82	53.28	50.62	49.24	(1.38)	-2.73%
	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	**(8.00)**	**-13.98%**	**57.24**	**56.82**	**53.28**	**50.62**	**49.24**	**(1.38)**	**-2.73%**
Operation and Maintenance of Works and Lands	Authorized Positions	7.44	6.63%	112.27	110.38	113.71	117.99	119.71	1.72	1.46%
	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	**7.44**	**6.63%**	**112.27**	**110.38**	**113.71**	**117.99**	**119.71**	**1.72**	**1.46%**
Regulation	Authorized Positions	12.35	6.32%	195.55	196.05	197.11	210.66	207.90	(2.76)	-1.31%
	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	**12.35**	**6.32%**	**195.55**	**196.05**	**197.11**	**210.66**	**207.90**	**(2.76)**	**-1.31%**
Outreach	Authorized Positions	2.89	18.89%	15.30	15.60	16.86	16.91	18.19	1.28	7.57%
	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	**2.89**	**18.89%**	**15.30**	**15.60**	**16.86**	**16.91**	**18.19**	**1.28**	**7.57%**
Management and Administration	Authorized Positions	7.53	11.78%	63.93	65.73	64.90	69.26	71.46	2.20	3.18%
	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	**7.53**	**11.78%**	**63.93**	**65.73**	**64.90**	**69.26**	**71.46**	**2.20**	**3.18%**

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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.		
Annual Measures	Fiscal Year 2024-25	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively.	Annual	Cumulative
Aquifer	0	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	95.17%
Number of water bodies with adopted MFLs	207	

- **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.		
Annual Measures	Fiscal Year 2024-25	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	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	Cost/Permit
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	$289.78
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	Ratio
Total number of open applications	2,125	68.99	2,236	63.06	2,299	60.93	2,412	62.93	9,072	63.74
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.	
Annual Measure	Fiscal Year 2024-25
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.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Fiscal Year 2024-25 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total.	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	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.		
Annual Measure	**Fiscal Year 2024-25**	
Administrative Costs as a Percentage of Total Expenditures	**Number**	**Percentage**
Administrative Costs	$17,336,489	8.11%
Total Expenditures	$213,731,800	

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 December 2025)	Vivianna Bendixson	813-344-5832
Tentative Budget Submission	Annual - August 1	Andrea Shamblin	352-269-3858
Final Annual Service Budget	Annual - October	Andrea Shamblin	352-269-3858
Five-Year Water Resource Development Work Program	Annual - October	Paige TaraCruz	352-269-5611
Regional Water Supply Plan (RWSP)	Every 5 years (Updated December 2025)	Cassidy Hampton	352-269-5183

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 Tentative 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 have been submitted to the DEP for funding. A summary of the AWS projects by anticipated funding source in the FY2026-27 Tentative Budget is included below.

Funding Source	FY2026-27 Tentative 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:
- Tampa Bay Water Southern Hillsborough County Transmission Expansion ($17,500,000)
- Polk Regional Water Cooperative (PRWC) Southeast Wellfield Implementation ($14,500,000)
- Peace River/Manasota Regional Water Supply Authority (PRMRWSA) Reservoir No. 3 ($14,000,000)
- PRWC West Polk Wellfield ($10,000,000)
- PRWC Regional Transmission Southeast ($9,270,437)

State General Revenue funding for:
- Water Supply & Water Resource Development Grant Program for selected projects ($12,000,000)

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 includes projects such as:

- Water Supply Development
  - Brackish Groundwater Development
  - Conservation Rebates and Retrofits
  - Regional Potable Water Interconnects
  - Surface Water Reservoirs & Treatment Plants
- Surface Water Management
  - Restoration Initiatives
- District Works
  - Management and Maintenance of Canals, Dam Embankments and Culverts
  - Structure Rehabilitations

The District has included 14 ongoing and new projects in Appendix C receiving a total of $88,217,389 in the FY2026-27 Tentative Budget to restore and protect water resources within the District.

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY2026-27)	Future District Funding Commitments
2.2.2	Southeast Wellfield Implementation	Water Resource and Water Supply Development	Final design, permitting and construction of the SE Wellfield Water Treatment Facility. Includes RO facility and wellfield located east of Lake Wales. The project includes the initial construction phase of 7.5 mgd then expansion to 12.5 mgd.	Construction / Underway	12/2041	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		12.500	0.00	0.00	0.00	0.00	0.00	0.00	14,500,000.00	52,605,013.00
2.2.2	Polk Regional Water Cooperative West Polk Wellfield	Water Resource and Water Supply Development	Final design, permitting and construction of the West Polk Wellfield and Treatment Facility, located in western Lakeland. The project includes the initial construction phase of 2.5 mgd then expansion to 10.0 mgd.	Construction / Underway	12/2041	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		0.000	0.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00	74,036,502.00
2.2.2	Demand Management Plan Implementation - Phase 7	Water Resource and Water Supply Development	Water conservation program for cost effective conservation activities, including: HE plumbing fixtures, cooling tower optimization equipment, FL water star rebates, (ET) irrigation controllers, SMS, and other irrigation efficiency improvements.	Planning	TBD	Upper Floridan Aquifer	SWF Tampa Bay		0.451	0.00	0.00	0.00	0.00	0.00	0.00	536,952.00	0.00
2.2.2	Regional Transmission Southeast	Water Resource and Water Supply Development	Final design, permitting and construction of the SE Wellfield Regional Transmission System. Approximately 60 miles of pipeline extending from the RO Facility east of Lake Wales to multiple municipalities along the US-27 corridor.	Construction / Underway	06/2029	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		0.000	0.00	0.00	0.00	0.00	0.00	0.00	9,270,437.00	5,176,888.00
2.2.2	Southern Hillsborough County Transmission Expansion	Drinking Water	TPR, design, permitting & construction of a 26-mile long potable water transmission interconnection to supply additional alternative water from the TBW's High Service Pump Station to Hillsborough County. Max daily capacity of 65 MGD	Construction / Underway	12/2029		SWF Tampa Bay		65.000	0.00	0.00	0.00	0.00	0.00	0.00	17,500,000.00	94,194,793.00
2.2.2	Peace River Reservoir No. 3	Water Resource and Water Supply Development	Preliminary engineering and TPR of the 9 mgd Peace River Reservoir No. 3, pumping stations, piping, and raw water intake for the Peace River Water Treatment Facility in DeSoto County. Amendment pending to add final design and construction.	Construction / Underway	06/2030	Upper Floridan	SWF Southern		0.000	0.00	0.00	0.00	0.00	0.00	0.00	14,000,000.00	55,017,133.00
2.3.0	Red Fish Hole Restoration	Natural System Restoration	Restoration of approximately 51 acres of salt marsh habitat by reconnecting hydrologic flow at the Crystal River Preserve State Park.	Design	TBD	Crystal River/Kings Bay		Kings Bay / Crystal River BMAP	0.000	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00
2.3.0	Little Manatee River Corridor: Area 9 Restoration	Natural System Restoration	Creation of wetlands to improve water quality and upland buffers to maximize natural system benefits.	Planning	TBD	Tampa Bay			0.000	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00
2.3.0	Gully Creek Upland Restoration	Natural System Restoration	Restore and create upland communities within and adjacent to the Little Manatee River floodplain.	Design	TBD	Tampa Bay			0.000	0.00	0.00	0.00	0.00	0.00	0.00	1,400,000.00	0.00
2.3.0	Frog Creek Wetland Restoration at Terra Ceia	Natural System Restoration	Hydrologic and habitat enhancement and restoration of approximately 100 acres on District owned Frog Creek Tract. Project includes creation of littoral zones and freshwater wetlands within interconnected borrow pits and invasive vegetation removal.	Design	TBD	Tampa Bay		Tampa Bay RAP-4b	0.000	0.00	0.00	0.00	0.00	0.00	0.00	2,150,000.00	0.00
3.2.0	Flood Control Structure Gate Replacements and Lift System Conversions	Flood Control	On District-owned flood control structures, there are gates and lift systems that are aging. This project is for the replacement of the existing gates with stainless steel gates and the conversion of lift systems with electric drum and cable systems.	Construction / Underway	TBD				0.000	0.00	0.00	0.00	0.00	0.00	0.00	12,575,000.00	29,326,505.00
3.2.0	S-551 FC Structure Replacement Alternatives Analysis	Flood Control	This is a joint study with USACE to determine what changes are needed to allow the S-551 structure to carry out its project purposes of providing flood risk management for the Lake Tarpon basin.	Planning	TBD	Lake Tarpon			0.000	0.00	0.00	0.00	0.00	0.00	0.00	750,000.00	0.00
3.2.0	Banana Lake Water Conservation Structure Replacement	Other	Develop the design of water control structure at the outfall of Banana Lake in Polk County to address current deficiencies and extend the service life of the structure, eliminate operation, and reduce maintenance.	Construction / Underway	TBD				0.000	0.00	0.00	0.00	0.00	0.00	0.00	2,275,000.00	0.00
3.2.0	Peace Creek Canal Sediment Removal and Bank Stabilization	Flood Control	Bank restoration and culvert replacements to ensure that the Peace Creek Canal provides the historical flood protection benefit to over 200 parcels within Polk County.	Planning	TBD	Peace Creek			0.000	0.00	0.00	0.00	0.00	0.00	0.00	760,000.00	760,000.00

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D. Outstanding Debt

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

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.

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

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