

Fiscal Year 2027

Final Annual Service Budget

Pursuant to Section 373.536, Florida Statutes



Southwest Florida
Water Management District

WATERMATTERS.ORG • 1-800-423-1476

*October 1, 2026
through
September 30, 2027*

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Southwest Florida Water Management District

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Hillsborough, Pinellas

Brian J. Armstrong, P.G.

Executive Director

October 2, 2026

Subject: Fiscal Year 2027 Millage Rate and Final Annual Service Budget

Dear Citizens:

On behalf of the Southwest Florida Water Management District Governing Board, I am pleased to present the District's adopted budget for fiscal year (FY) 2027, which runs from October 1, 2026 through September 30, 2027. The Final Annual Service Budget report has been prepared pursuant to section 373.536, Florida Statutes.

The budget emphasizes our commitment to protecting water resources, minimizing flood risks, and meeting the public's water needs in our four areas of responsibility: water supply, water quality, flood protection and natural systems. The budget aligns with Governing Board priorities, outlines how the District will achieve its Five-Year Strategic Plan, and complies with legislative directives while furthering the Governor's environmental agenda through key projects focused on restoring springs, ensuring a coordinated approach to Florida's coastal and inland resiliency, reducing nutrient pollution from waterways, and developing alternative water supplies (AWS). Finally, the FY2027 budget presents a long-term funding plan which connects the District's vision, mission and goals with strategic allocation of fiscal resources and project reserves, demonstrating the District's continued investment in water resources.

On September 22, 2026, the District's Governing Board adopted a final millage rate of 0.1831 mill, which effectively allocates resources in support of mission critical functions such as flood control infrastructure.

The budget for FY2027 is \$251.5 million, compared to \$256.2 million for FY2026. Approximately \$147 million, representing 58 percent of the total budget, is dedicated to projects. The District will commit \$86.2 million to cooperative public and private partnerships resulting in a combined investment of more than \$160 million for sustainable AWS development, water quality improvements and other water resource management projects, illustrating the District's commitment to putting tax dollars to work. Since 1988, the District and its partners have made a combined investment of approximately \$4.5 billion in critical water resource projects.

Springs continue to be a unique destination for both residents and visitors. The District has committed a total of \$5.1 million in the budget toward restoring springs and spring-fed rivers within our region's coastal springs systems. These efforts will provide maximum ecologic benefits in strategic locations through a variety of techniques such as monitoring, research and development, restoration and septic to sewer conversions.

SUBJECT: Fiscal Year 2027 Millage Rate and Final Annual Service Budget

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The District has prioritized implementing water resource development projects, as outlined in the Regional Water Supply Plan. The budget includes \$77.3 million for AWS projects to continue to reduce the region's dependency on fresh groundwater.

We deliver a fiscally responsible budget that meets all statutory requirements and avoids debt by operating on a pay-as-you-go basis. This demonstrates our continuous commitment to increasing efficiencies while enhancing the quality of public services.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brian J. Armstrong", with a long horizontal flourish extending to the right.

Brian J. Armstrong, P.G.
Executive Director

BJA:ads
Enclosures

SUBJECT: Fiscal Year 2027 Millage Rate and Final Annual Service Budget

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October 2, 2026

Recipients of the Final Annual Service Budget for Fiscal Year 2027:

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
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Senate Committee on Ethics and Elections

Senator Don Gaetz, Chair
Senator Mack Bernard, Vice Chair
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Senate Committee on Governmental Oversight and Accountability

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Representative Wyman Duggan, Speaker Pro Tempore
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Alex Barrera, Deputy Chief of Staff, Budget & Programs
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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

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Representative Susan L. Valdés, Vice Chair
Representative Fentrice Driskell, Democratic Ranking Member
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Alicia Trexler, Deputy Staff Director

House Agriculture & Natural Resources Budget Subcommittee

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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 Griffiths, 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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Office of the Secretary

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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. 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.

I. Introduction

B. Overview of the District

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

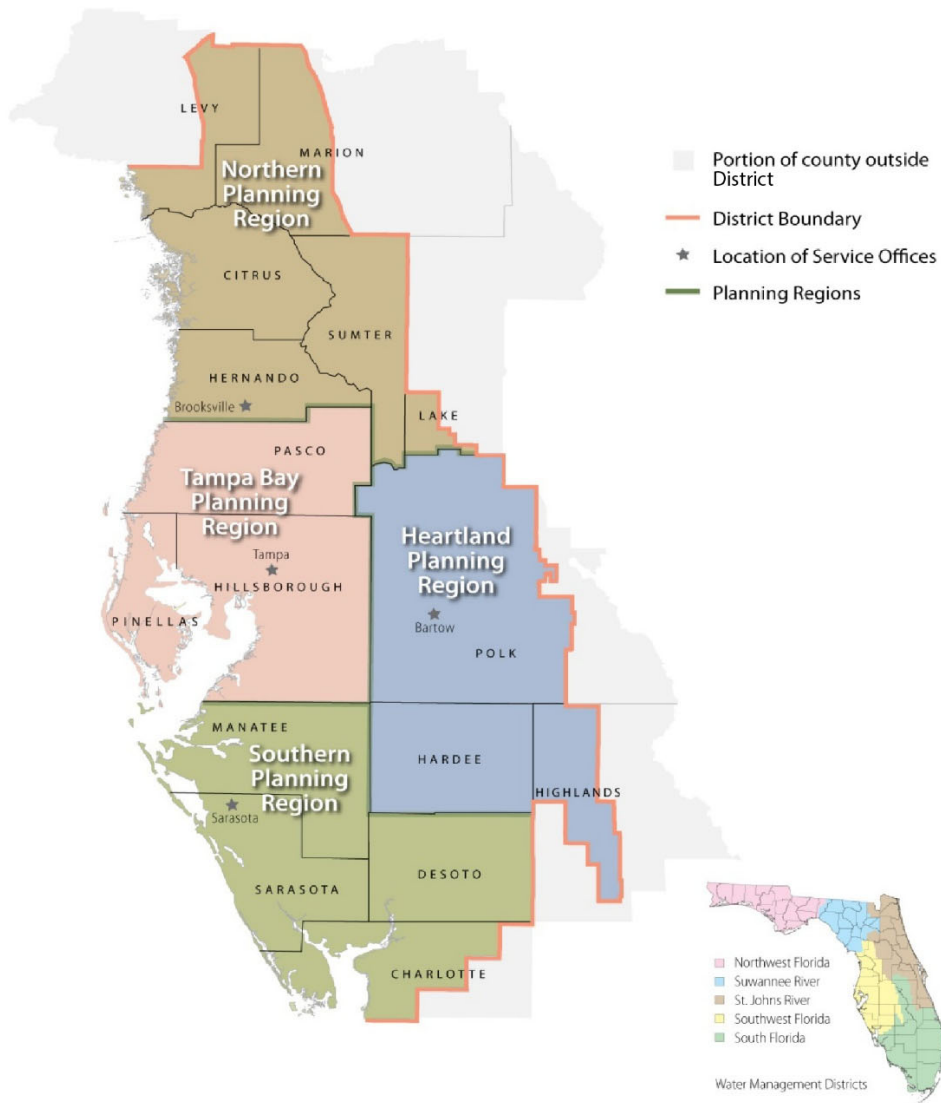
Charlotte*
Hernando
Levy*
Pinellas

Citrus
Highlands*
Manatee
Polk*

DeSoto
Hillsborough
Marion*
Sarasota

Hardee
Lake*
Pasco
Sumter

Southwest Florida
Water Management District



I. 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.

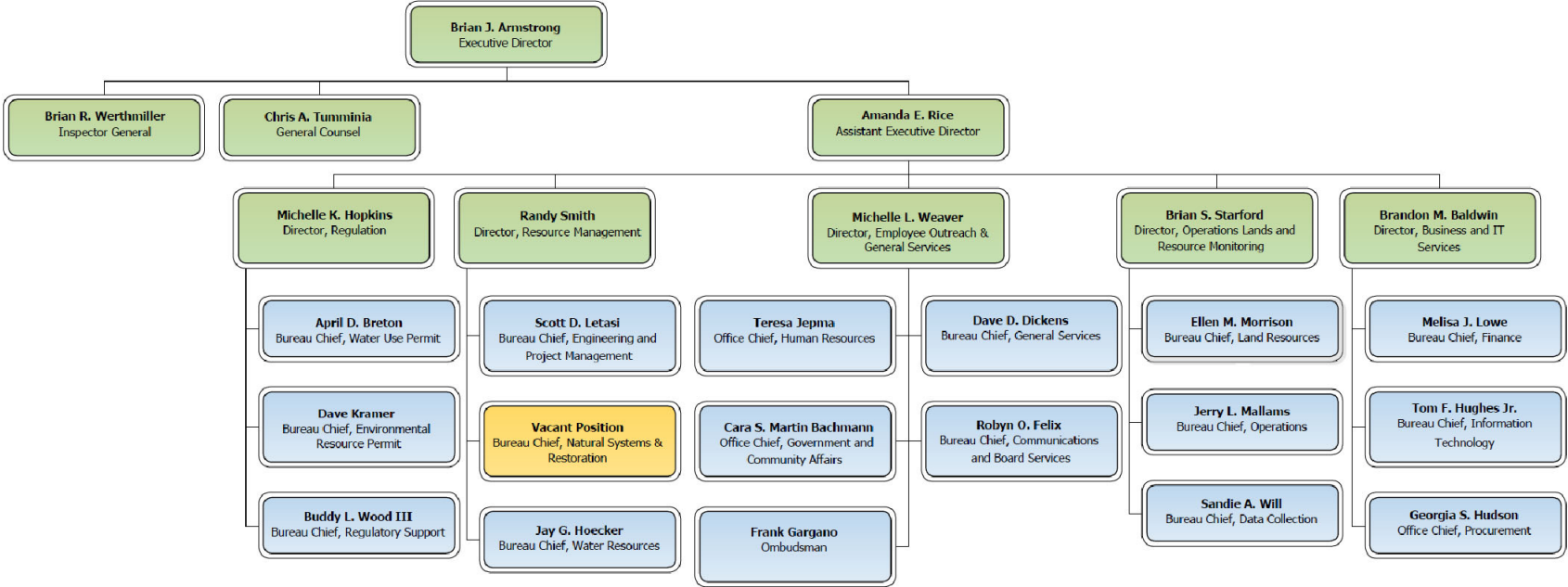
The District is a regional governmental authority (special district) involved in many aspects of water management. The District was created in 1961 by a special act of the Florida Legislature to serve as local sponsor of the Four Rivers Basin, Florida flood control project designed by the U.S. Army Corps 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.



I. Introduction

D. 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.

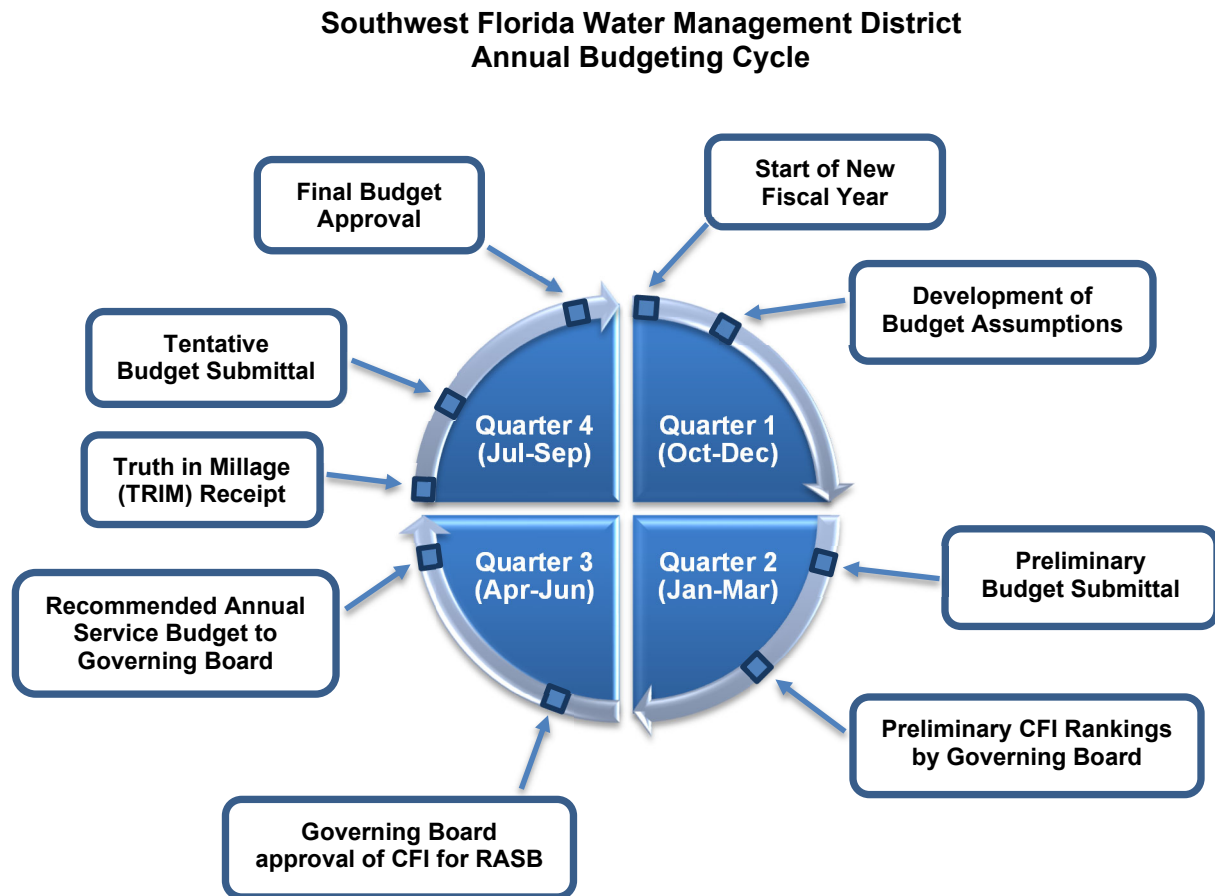
Natural Systems – Preserve, protect and restore natural systems to support their natural hydrologic and ecologic functions.

- **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.

I. Introduction

E. 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.



On October 28, 2025, the Governing Board approved budget preparation assumptions to be used for development of the District's fiscal year (FY) 2027 Preliminary Budget. The Preliminary Budget was then finalized and the draft report was prepared.

On December 16, 2025, the Governing Board approved the draft FY2027 Preliminary Budget for submission to the Legislature. The District then submitted the FY2027 Preliminary Budget to the Florida Legislature on January 15, 2026.

On February 24, 2026, the Governing Board reviewed and ranked the FY2027 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 FY2027 Recommended Annual Service Budget (RASB).

I. Introduction

On June 23, 2026, the FY2027 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 FY2026 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 FY2027 millage rate and approved submittal of the Tentative Budget.

The Tentative Budget Submission reflecting the District's recommended budget for FY2027 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 advised all county property appraisers within its jurisdiction, as required by the Truth in Millage (TRIM) process, of the proposed millage rate for FY2027, as well as the rolled-back rate and the date, time and location of the public hearings on the matter.

The District held two TRIM public hearings in September. The first public hearing took 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 took place on Tuesday, September 22, 2026, at 5:01 p.m., also at the Tampa Office. No written disapproval of any provision in the Tentative Budget by the EOG or LBC was received.

I. Introduction

F. 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) 2027 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 FY2027.
- 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 and 2026 appropriations from recurring state programs in support of initiatives such as alternative water supplies and land management; estimated if unknown.
- 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.

I. Introduction

- Remaining 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 FY2027 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 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 FY2027 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 FY2027 budget.
3. Any issuance of debt on or after July 1, 2012.
 - The District **does not** have any issuance of debt in the FY2027 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 FY2027 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	FY2027 Adopted Budget	Percent of Total Budget
5.0 Outreach	\$3,363,673	1.3%
6.0 Management & Administration	\$15,340,526	6.1%
Total Budget (Programs 1.0 through 6.0)	\$251,519,791	100.0%
Programs 5.0 & 6.0 Combined Total	\$18,704,199	7.4%

I. Introduction

G. 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.)

I. Introduction

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

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II. Budget Highlights

A. Budget Overview

The fiscal year (FY) 2027 Adopted 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 FY2027 is \$251,519,791 compared to \$256,247,665 for FY2026. This is a decrease of \$4,727,874 or 1.8 percent.

At 75 percent, the FY2027 Adopted Budget meets the goal established by the Governing Board for operating expenditures not to exceed 80 percent of ad valorem revenue.

The operating portion of the FY2027 budget is \$104,966,797, compared to \$101,152,537 for FY2026. 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 portion of the FY2027 budget is \$146,552,994, compared to \$155,095,128 for FY2026. This is a decrease of \$8,542,134 or 5.5 percent. CFI projects and District grants account for \$86,212,094 of the total budget. This includes \$12,000,000 anticipated from funds 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 FY2027 for sustainable AWS development, water quality improvements and other water resource management projects.

The FY2027 Adopted Budget includes ad valorem revenue of \$139,716,571, an increase of \$6,417,127 from \$133,299,444 in FY2026. This is based on the District adopting 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.

II. Budget Highlights

B. 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 FY2028, 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.

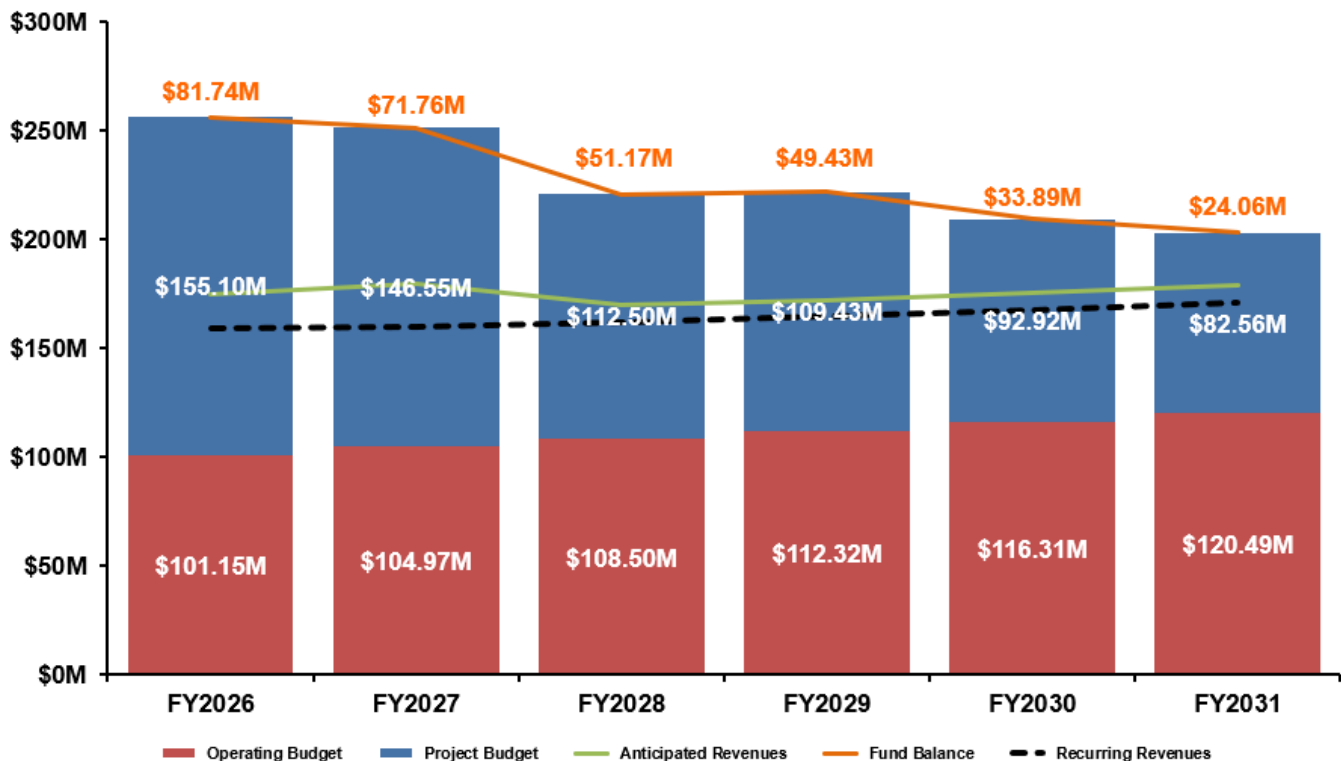
Expenditures

- **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.

II. 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 FY2026 Adopted Budget, FY2027 Adopted Budget and projected expenditures and revenues for FY2028 through FY2031. 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 FY2027 Adopted 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 \$146,552,994 for projects in the FY2027 Adopted Budget, the District believes its resources, supplemented with project reserves, will maintain a healthy investment in water resources over the next five years.

II. Budget Highlights

C. Budget by Fund

General Fund

The **General Fund** is the primary operating fund of the District. The General Fund budget is \$221,033,028, a decrease of \$22,405,408 compared to \$243,438,436 in fiscal year (FY) 2026. The decrease is primarily due to a decrease in funding for Cooperative Funding Initiatives for alternative water supply development (\$27,216,684). This is offset by an increase in salaries and benefits (\$1,798,901).

Special Revenue Funds

The **Florida Department of Transportation (FDOT) Mitigation Fund** accounts for the revenue received from the FDOT for the state-mandated FDOT Mitigation Program. This program requires mitigation to offset adverse impacts of transportation projects to be funded by the FDOT and carried out by the Department of Environmental Protection and the water management districts. The FDOT Mitigation Fund budget is \$1,076,763, a decrease of \$7,466 compared to \$1,084,229 in FY2026.

Capital Projects Funds

The **Facilities Fund** includes capital renovations, enhancements, or expansions of existing facilities and the purchase or construction of new facilities. The District continues its historical practice of completing capital improvement projects on a pay-as-you-go basis. Repair and maintenance activities are funded through the District's General Fund. The Facilities Fund budget is \$6,180,000, an increase of \$5,205,000 compared to \$975,000 in FY2026. The budget includes funding for the construction of an Operations Center in Brooksville, replacement of windows for Brooksville Building 4 and parking lot resurfacing in Brooksville, as well as the construction of three pole barns at the Tampa and Brooksville offices to provide cover for District equipment.

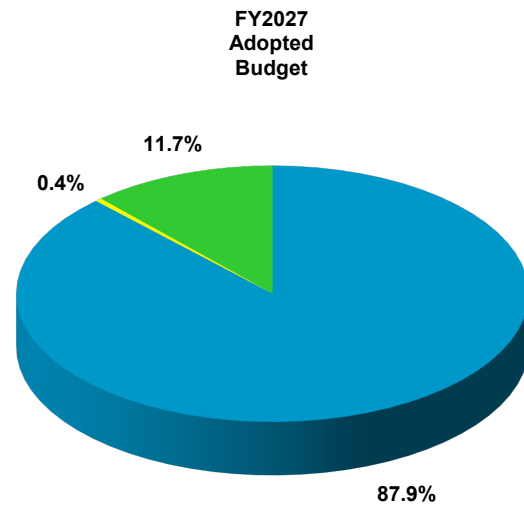
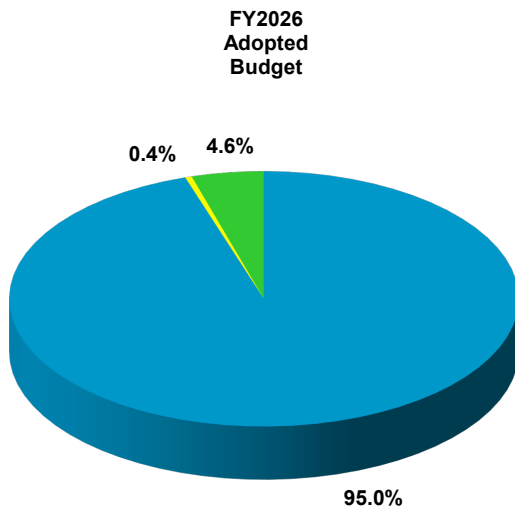
The **Structures Fund** includes large-scale structure construction projects including replacements or refurbishments of existing water control structures. The District continues its historical practice of completing capital improvement projects on a pay-as-you-go basis. Repair and maintenance are funded through the District's General Fund. The Structures Fund budget is \$15,850,000, an increase of \$13,550,000 compared to \$2,300,000 in FY2026. The budget includes funding for flood control gate replacements and lift system conversions, as well as the replacement of all water control structure control systems and the Banana Lake structure in Polk County.

The **Florida Forever Fund** includes the acquisition of land through the Florida Forever program for conservation and restoration purposes utilizing state appropriations from various trust funds for the program. Since all prior state appropriations have been exhausted, these funds are now derived from dollars within the District's investment accounts that were generated from the sale of land or real estate interests originally acquired with funds appropriated by the state. Per Florida Statutes, these dollars are restricted and must be reinvested in future land acquisition through the Florida Forever program. The Florida Forever Fund budget is \$7,380,000, a decrease of \$1,070,000 compared to \$8,450,000 in FY2026 based on the availability of funds and the current Florida Forever Work Plan.

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY FUND

FUND	FY2026		FY2027		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
General Fund						
General Fund	\$243,438,436		\$221,033,028		(\$22,405,408)	(9.2%)
Total General Fund	\$243,438,436	95.0%	\$221,033,028	87.9%	(\$22,405,408)	(9.2%)
Special Revenue Funds						
FDOT Mitigation Fund	\$1,084,229		\$1,076,763		(\$7,466)	(0.7%)
Total Special Revenue Funds	\$1,084,229	0.4%	\$1,076,763	0.4%	(\$7,466)	(0.7%)
Capital Projects Funds						
Facilities Fund	\$975,000	0.4%	\$6,180,000	2.5%	\$5,205,000	533.8%
Structures Fund	2,300,000	0.9%	15,850,000	6.3%	13,550,000	589.1%
Florida Forever Fund	8,450,000	3.3%	7,380,000	2.9%	(1,070,000)	(12.7%)
Total Capital Projects Funds	\$11,725,000	4.6%	\$29,410,000	11.7%	\$17,685,000	150.8%
Total Appropriation	\$256,247,665	100.0%	\$251,519,791	100.0%	(\$4,727,874)	(1.8%)



■ General Fund

■ Special Revenue Funds

■ Capital Projects Funds

II. Budget Highlights

D. Budget by Revenue Source

Ad Valorem Taxes: Represents property taxes levied on the taxable value of real and personal property as certified by the Property Appraiser in each of the 16 counties within the District's region and is the District's primary funding source. The budget is \$139,716,571, an increase of \$6,417,127 compared to \$133,299,444 in fiscal year (FY) 2026 based on 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 throughout the 16-county region 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.

State/Federal/Local Funding: Represents funds received from the State of Florida and federal and local governments. The budget is \$20,183,434, an increase of \$4,978,396 compared to \$15,205,038 in FY2026.

- State funding at \$20,065,272 is an increase of \$6,095,108 and includes:
 - \$12,000,000 in new appropriations anticipated to be awarded by the Department of Environmental Protection (DEP) for Alternative Water Supply Development.
 - \$3,300,000 awarded by the DEP for gate replacements on Structure S-160.
 - \$2,250,000 in new appropriations from the Land Acquisition Trust Fund for land management.
 - \$1,090,502 from the Florida Department of Transportation (FDOT) for the FDOT Mitigation program.
 - \$1,000,000 awarded by the DEP for the Frog Creek Wetland Restoration project.
 - \$424,770 from other recurring state programs.
- Federal funding at \$28,162 is a decrease of \$1,532 and includes:
 - \$28,162 from the U.S. Department of Transportation for the FDOT Efficient Transportation Decision Making program.
- Local funding at \$90,000 is a decrease of \$1,115,180 and primarily includes cooperatively funded projects where the District serves as the lead party.

Permit and License Fees: Represents revenue generated from consumptive use permits, environmental resource permits, water well construction permits and water well contractor licenses. The budget is \$2,384,557, an increase of \$216,328 compared to \$2,168,229 in FY2026 based on an increase in all permitting activities.

Interest Earnings: The budget is \$16,700,000, a decrease of \$6,400,000 compared to \$23,100,000 in FY2026 based on a 3.84 percent estimated yield on investments and projected cash balances.

Miscellaneous Revenue: Represents items that fall outside of the categories described above, including revenue generated from District-owned conservation lands such as timber sales. The budget is \$772,400, an increase of \$41,000 compared to \$731,400 in FY2026 based on projected increases in timber sales (\$50,000) and easement inspection fees (\$3,000). This is offset by reductions in land use agreements for cattle (\$7,000) and cell tower leases (\$5,000).

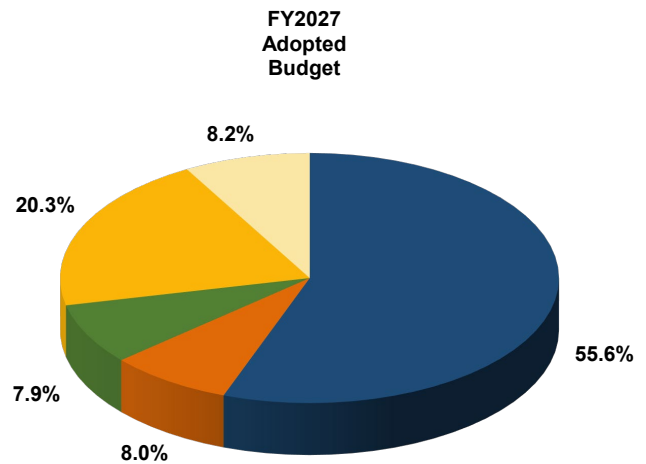
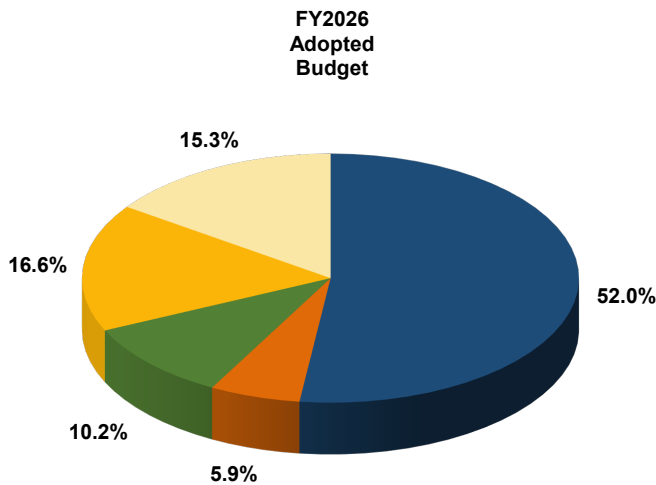
Balance from Prior Years: Represents fund balances available from prior years utilized as a resource to fund the upcoming budget. These funds result from revenues received greater than budgeted, including the sale of District assets, and unexpended funds primarily due to projects completed under budget or cancelled. The budget is \$51,116,084, an increase of \$8,677,466 compared to \$42,438,618 in FY2026 primarily due to increases in fund balance utilized for structure capital improvement projects (\$6,062,522) and construction of the Brooksville Operations Center (\$5,000,000), as well as unexpended funds from projects completed under budget or cancelled compared to the previous year (\$2,498,753). This is offset by a decrease in fund balance utilized to fund self-funded medical (\$5,083,809).

Use of Project Reserves: Represents project reserves to fund vital water resource management projects. The budget is \$20,646,745, a decrease of \$18,658,191 compared to \$39,304,936 in FY2026.

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY REVENUE SOURCE

REVENUE SOURCE	FY2026		FY2027		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
Ad Valorem Taxes	\$133,299,444	52.0%	\$139,716,571	55.6%	\$6,417,127	4.8%
State/Federal/Local						
DEP - Inglis Dam & Spillway	\$170,000		\$170,000		\$0	
DEP - Water Supply & Water Resource Development - AWS	10,000,000		12,000,000		2,000,000	
DEP - Resilient Florida Program	175,000		3,300,000		3,125,000	
DEP - Wetlands Restoration & Protection	0		1,000,000		1,000,000	
FDOT - Mitigation Program	1,099,113		1,090,502		(8,611)	
FWC - Aquatic Plant Management	276,051		254,770		(21,281)	
State Appr - Land Acquisition TF (LATF) - Land Mgmt.	2,250,000		2,250,000		0	
State Funding:	\$13,970,164	5.4%	\$20,065,272	8.0%	\$6,095,108	43.6%
FDOT - Efficient Transportation Decision Making	\$29,694		\$28,162		(\$1,532)	
Federal Funding:	\$29,694	0.0%	\$28,162	0.0%	(\$1,532)	(5.2%)
Local Funding:	\$1,205,180	0.5%	\$90,000	0.0%	(\$1,115,180)	(92.5%)
Total State/Federal/Local	\$15,205,038	5.9%	\$20,183,434	8.0%	\$4,978,396	32.7%
Other Revenue						
Permit and License Fees	\$2,168,229		\$2,384,557		\$216,328	
Interest Earnings	23,100,000		16,700,000		(6,400,000)	
Miscellaneous	731,400		772,400		41,000	
Total Other Revenue	\$25,999,629	10.2%	\$19,856,957	7.9%	(\$6,142,672)	(23.6%)
Balance from Prior Years	\$42,438,618	16.6%	\$51,116,084	20.3%	\$8,677,466	20.4%
Use of Project Reserves	\$39,304,936	15.3%	\$20,646,745	8.2%	(\$18,658,191)	(47.5%)
Total Revenues and Balances	\$256,247,665	100.0%	\$251,519,791	100.0%	(\$4,727,874)	(1.8%)



■ Ad Valorem Taxes
 ■ State/Federal/Local
 ■ Other Revenue
 ■ Balance from Prior Years
 ■ Use of Project Reserves

II. Budget Highlights

E. Budget by Expenditure Category

The District organizes expenditure categories into an Operating Budget and a Project Budget. The Operating Budget identifies the fiscal requirements necessary to support continued management and protection of the region's water resources, while addressing evolving challenges through the Project Budget. Schedules in *Section III. Budget by Expenditure Category Details* further illustrate the fiscal year (FY) 2027 Adopted Budget. These schedules are intended to show staff's approach to pursuing actions that further the District's mission and maintain the level of service outlined in the District's Strategic Plan.

OPERATING BUDGET

Salaries and Benefits: Includes funding for regular full-time equivalent (FTE) positions. The budget includes 603 FTE positions, which is the same as FY2026, and a three percent increase for performance-based pay adjustments. The budget is \$70,117,372, an increase of \$1,793,435 compared to \$68,323,937 in FY2026.

The increase is primarily due to increases in:

- Regular Salaries and Wages (\$1,069,334)
- Self-Funded Medical (\$489,004)
- Overtime (\$160,300)
- Employer Paid FICA Taxes (\$80,936)
- Non-Medical Insurance Premiums (\$25,022)

The increases are primarily offset by reductions in:

- Retirement (\$19,781)
- Student Internship Program (\$11,301)

For a detailed list of Salaries and Benefits, refer to page 45.

Operating Expenses: Includes items such as Software Licensing and Maintenance, Property Tax Commissions, Non-Capital Equipment, Parts and Supplies, Insurance and Bonds, Maintenance and Repair of Buildings and Structures, Maintenance and Repair of Equipment, Travel – Staff Duties and Training, Utilities, Fuels and Lubricants, Rental of Other Equipment and Telecommunications. The budget is \$19,480,913, an increase of \$1,019,399 compared to \$18,461,514 in FY2026.

The increase is primarily due to increases in:

- Software Licensing and Maintenance (\$557,540)
- Maintenance and Repair of Equipment (\$265,208)
- Rental of Other Equipment (\$224,100)
- District Land Maintenance Materials (\$188,000)
- Non-Capital Equipment (\$74,615)

The increases are primarily offset by a reduction in:

- Maintenance and Repair of Buildings and Structures (\$294,000)

For a detailed listing of Operating Expenses, refer to page 46.

II. Budget Highlights

Contracted Services for Operations: Includes outsourced services in support of District operations such as Research, Data Collection, Analysis and Monitoring; Land Management and Use; Technology and Information Services; Works of the District; Minimum Flows and Minimum Water Levels; and Regulation Permitting. These services are vital to protecting Florida's water resources and are primarily performed by the private sector, representing a direct investment in the economy. The budget is \$12,374,017, an increase of \$776,937 compared to \$11,597,080 in FY2026.

The increase is primarily due to increases in:

- Land Management and Use (\$531,000)
- Real Estate Services (\$150,000)
- Water Supply Planning (\$141,772)
- Minimum Flows and Minimum Water Levels (\$131,000)
- Research, Data Collection, Analysis & Monitoring (\$108,583)

The increases are primarily offset by reductions in:

- Works of the District (\$180,500)
- Regulation Permitting (\$62,000)
- Emergency Management (\$49,880)

For a detailed listing of Contracted Services for Operations, refer to page 47.

Operating Capital Outlay: Represents purchases and leases of heavy equipment, vehicles, watercraft, computer hardware and other equipment with a value per item of at least \$5,000 and an estimated useful life of one or more years. The budget is \$2,994,495, an increase of \$224,489 compared to \$2,770,006 in FY2026.

The increase is primarily due to increases in:

- Information Technology Equipment (\$650,195)
- Outside Equipment (\$163,894)
- Capital Field Equipment Fund (\$100,000)
- Inside Equipment excluding Information Technology (\$50,000)

The increases are primarily offset by a reduction in:

- Vehicles (\$739,600)

For a detailed listing of Operating Capital Outlay, refer to page 48 through 49.

II. Budget Highlights

PROJECT BUDGET

Contracted Services for District Projects: Represents projects such as Surface Water Improvement and Management, conservation lands restoration, watershed management planning, Institute of Food and Agricultural Sciences research and Florida Department of Transportation Mitigation. These projects are vital to protecting Florida's water resources and are primarily performed by the private sector, representing a direct investment in the economy. The budget is \$16,509,900, a decrease of \$1,505,735 compared to \$18,015,635 in FY2026.

The decrease is primarily due to reductions in:

- Restoration Initiatives (\$2,202,560)
- Mapping & Survey Control (\$945,000)
- Emergency Operations (\$700,000)
- Aquifer Storage & Recovery Feasibility and Pilot Testing (\$451,000)

The reductions are primarily offset by increases in:

- Structure Improvements & Construction (\$1,600,000)
- Surface Water Flows & Levels Data (\$1,035,000)
- Ground Water Levels Data (\$150,000)

For a detailed listing of Contracted Services for District Projects, refer to page 50 through 52.

Interagency Expenditures (Cooperative Funding/District Grants): Represents matching funds provided through the District's Cooperative Funding Initiative (CFI) and District grants, such as the FARMS program. The CFI generally provides 50 percent matching funds toward the cost of projects that help create sustainable water resources, enhance conservation efforts, improve water quality, provide flood protection and restore natural ecosystems. The budget is \$86,212,094, a decrease of \$28,087,399 compared to \$114,299,493 in FY2026.

The decrease is primarily due to reductions in:

- Regional Potable Water Interconnects (\$27,216,684)
- Stormwater Improvements – Implementation of Storage & Conveyance Best Management Practices (BMPs) (\$1,519,867)
- Watershed Management Planning (\$1,284,800)

The reductions are primarily offset by an increase in:

- Water Supply and Water Resource Development Grant Program (\$2,000,000)

For a detailed listing of Cooperative Funding and District Grants, refer to page 53 through 54.

Fixed Capital Outlay: Represents potential purchases of land and land easements, and the construction or improvement of water control structures, wells, buildings, bridges and other capital structures. The budget is \$43,831,000, an increase of \$21,051,000 compared to \$22,780,000 in FY2026.

The increase is primarily due to increases in:

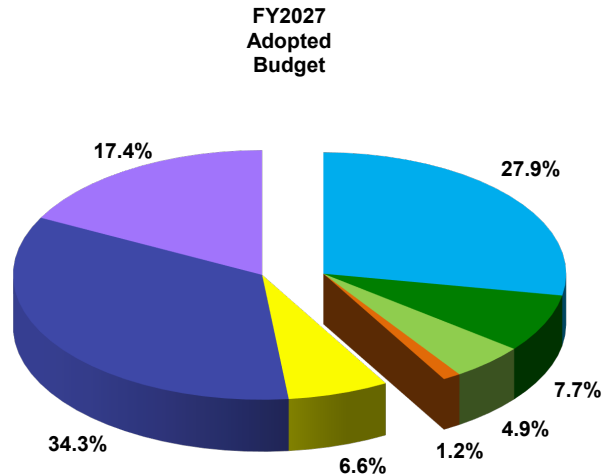
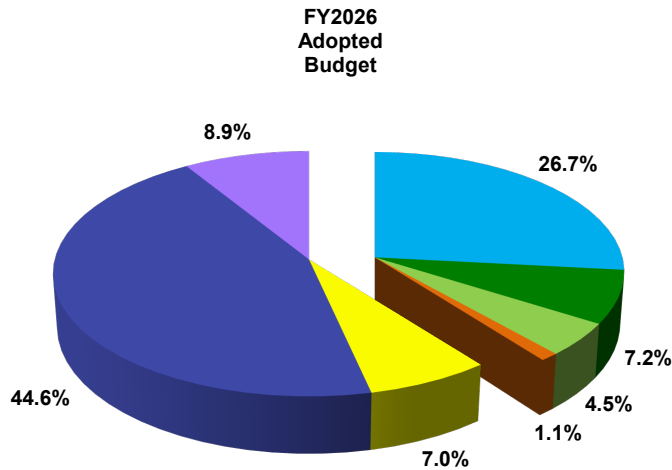
- District Water Control Structure Construction and Improvements (\$12,550,000)
- District Facilities Construction and Major Renovations (\$5,205,000)
- Aquifer Exploration and Monitor Well Drilling Program (\$3,117,000)
- Land Acquisition (\$200,000)

For a detailed listing of Fixed Capital Outlay, refer to page 55.

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY EXPENDITURE CATEGORY

EXPENDITURE CATEGORY	FY2026		FY2027		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
Operating						
Salaries and Benefits	\$68,323,937	26.7%	\$70,117,372	27.9%	\$1,793,435	2.6%
Operating Expenses	18,461,514	7.2%	19,480,913	7.7%	1,019,399	5.5%
Contracted Services for Operations	11,597,080	4.5%	12,374,017	4.9%	776,937	6.7%
Operating Capital Outlay	2,770,006	1.1%	2,994,495	1.2%	224,489	8.1%
Total Operating	\$101,152,537	39.5%	\$104,966,797	41.7%	\$3,814,260	3.8%
Projects						
Contracted Services for District Projects	\$18,015,635	7.0%	\$16,509,900	6.6%	(\$1,505,735)	(8.4%)
Cooperative Funding/District Grants	114,299,493	44.6%	86,212,094	34.3%	(28,087,399)	(24.6%)
Fixed Capital Outlay	22,780,000	8.9%	43,831,000	17.4%	21,051,000	92.4%
Total Projects	\$155,095,128	60.5%	\$146,552,994	58.3%	(\$8,542,134)	(5.5%)
Total Expenditures	\$256,247,665	100.0%	\$251,519,791	100.0%	(\$4,727,874)	(1.8%)



■ Salaries and Benefits
■ Operating Expenses
■ Contracted Services for Operations
■ Operating Capital Outlay
■ Contracted Services for District Projects
■ Cooperative Funding/District Grants
■ Fixed Capital Outlay

■ Salaries and Benefits
■ Operating Expenses
■ Contracted Services for Operations
■ Operating Capital Outlay
■ Contracted Services for District Projects
■ Cooperative Funding/District Grants
■ Fixed Capital Outlay

II. Budget Highlights

F. Budget by Program

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.

Program 1.0 – Water Resource Planning and Monitoring: Encompasses a broad scope of programs critical to the core mission, including water supply planning; minimum flows and minimum water levels (MFLs); data collection, research and studies; watershed and water body planning; flood mapping; and technical assistance to local governments. The budget is \$36,692,829, an increase of \$3,333,648 compared to \$33,359,181 in fiscal year (FY) 2026.

The increase is primarily due to increases in:

- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$3,117,000).
- Contracted services for Surface Water Flows & Levels Data (\$978,125), Biologic Data (\$365,000), MFLs Technical Support (\$251,000), Water Supply Planning (\$141,772), laboratory information management system upgrades (\$75,000) and Ground Water Levels Data (\$72,402).
- Operating expenses for software licensing and maintenance (\$172,952) and land maintenance materials (\$80,000).
- Salaries and benefits (\$238,474).
- Operating capital outlay for the replacement of unstructured IT data storage (\$90,520) and vehicles (\$80,000).

The increases are primarily offset by reductions in:

- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$1,234,800).
- Contracted services for Mapping & Survey Control (\$869,725), Water Quality Data (\$136,151) and MFLs Establishment and Evaluation (\$120,000).

Program 2.0 – Land Acquisition, Restoration and Public Works: Includes development and construction of capital projects such as water supply development, water resource development, stormwater management for both the implementation of storage and conveyance best management practices (BMPs) and water quality improvements, and natural system restoration. Also included is the acquisition of lands for flood protection, water storage, water management, conservation and protection of water resources, aquifer recharge and preservation of wetlands, streams, lakes and springs. The budget is \$121,488,294, a decrease of \$23,923,734 compared to \$145,412,028 in FY2026.

The decrease is primarily due to reductions in:

- Interagency expenditures for Regional Potable Water Interconnect (\$27,216,684) and Stormwater Improvement – Implementation of Storage and Conveyance BMP (\$1,519,867) cooperative funding projects.
- Contracted services for Restoration Initiatives (\$2,202,560) and Aquifer Storage & Recovery Feasibility and Pilot Testing (\$451,000).

The reductions are primarily offset by increases in:

- Fixed capital outlay for District Facilities Construction and Major Renovations (\$5,205,000) and potential Florida Forever land acquisitions (\$200,000).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$2,000,000).

II. Budget Highlights

Program 3.0 – Operation and Maintenance of Works and Lands: Includes management and maintenance of District lands, operation and maintenance of water control structures and related facilities, maintenance of District buildings, vehicles and field equipment, aquatic plant control and emergency operations. The budget is \$46,676,600, an increase of \$15,207,574 compared to \$31,469,026 in FY2026.

The increase is primarily due to increases in:

- Fixed capital outlay for District water control structure construction and improvements (\$12,550,000).
- Contracted services for structure rehabilitations (\$1,600,000), management and maintenance of conservation lands (\$531,000) and operation and maintenance of structures (\$64,500).
- Salaries and benefits (\$690,009).
- 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) and maintenance and repair of equipment (\$62,434).
- Operating capital outlay for field equipment (\$211,594), Capital Field Equipment Fund (\$100,000) and replacement of unstructured IT data storage (\$79,360).

The increases are primarily offset by reductions in:

- Contracted services for emergency operations (\$749,880) and management and maintenance of canals, dam embankments and culverts (\$245,000).
- Operating expenses for maintenance and repair of buildings and structures (\$294,000).
- Operating capital outlay for vehicles (\$119,800).

Program 4.0 – Regulation: Encompasses all permitting functions of the District, including consumptive use permitting, water well construction permitting and contractor licensing, environmental resource permitting and permit compliance enforcement. The budget is \$27,957,869, a decrease of \$147,409 compared to \$28,105,278 in FY2026.

The decrease is primarily due to reductions in:

- Operating capital outlay for vehicles (\$759,800) and a virtual desktop infrastructure expansion (\$34,970).
- Contracted services for the modernization of the ePermitting system (\$125,000), financial systems upgrades (\$103,302) and support for consumptive use modeling software (\$62,000).
- Operating expenses for non-capital equipment (\$33,678).

The reductions are primarily offset by increases in:

- Salaries and benefits (\$485,184).
- Operating capital outlay for the replacement of unstructured IT data storage (\$137,960), expansion of structured IT data storage (\$68,980), enterprise security system upgrades (\$24,143) and a firewall replacement (\$15,519).
- Operating expenses for software licensing and maintenance (\$91,189) and maintenance and repair of equipment (\$78,424).
- Contracted services for a replacement enterprise project management system (\$34,490), technology support services (\$28,699) and a new enterprise cybersecurity system (\$10,347).

II. Budget Highlights

Program 5.0 – Outreach: Includes public and youth education, public information and legislative liaison functions. The budget is \$3,363,673, an increase of \$195,560 compared to \$3,168,113 in FY2026.

The increase is primarily due to increases in:

- Salaries and benefits (\$121,653).
- Operating expenses for software licensing and maintenance (\$36,646), non-capital equipment (\$14,159) and maintenance and repair of equipment (\$11,781).
- Contracted services for education program evaluation and research (\$27,648) and technology support services (\$3,423).
- Operating capital outlay for the replacement of unstructured IT data storage (\$12,120), personal computer and peripheral equipment (\$7,000) and expansion of structured IT data storage (\$6,060).

The increases are primarily offset by reductions in:

- Contracted services for federal legislative liaison services (\$20,000) and financial systems upgrades (\$8,131).
- Operating capital outlay for field equipment (\$25,000).

Program 6.0 – Management and Administration: 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. The budget is \$15,340,526, an increase of \$606,487 compared to \$14,734,039 in FY2026.

The increase is primarily due to increases in:

- Salaries and benefits (\$444,231).
- 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 IT data storage (\$47,400), expansion of structured IT data storage (\$23,700) and personal computer and peripheral equipment (\$15,800).
- Contracted services for ADA online accessibility compliance (\$18,000), a replacement enterprise project management system (\$11,850) and technology support services (\$11,668).

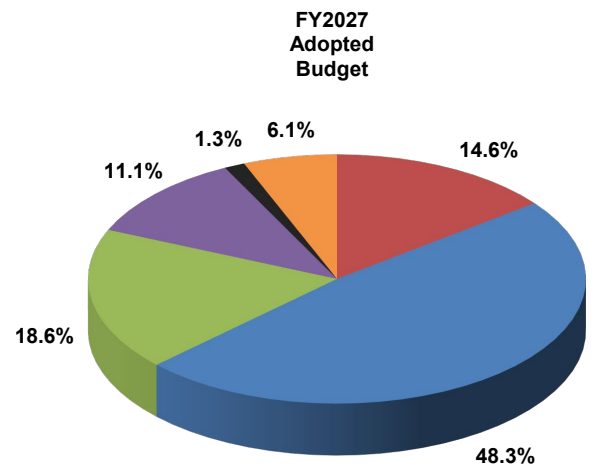
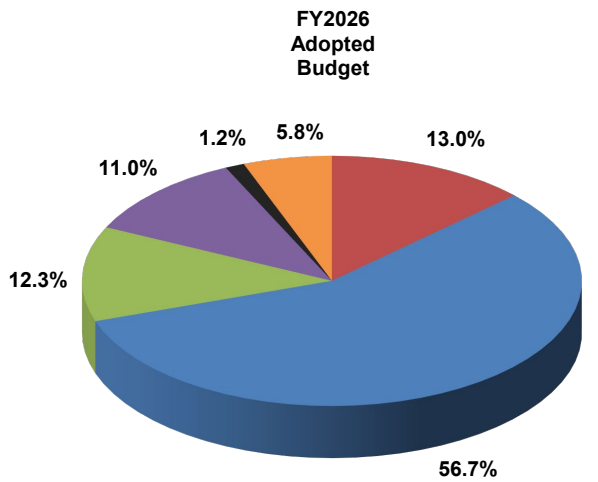
The increases are primarily offset by reductions in:

- Operating expenses for training (\$38,925), printing and reproduction (\$23,229), advertising and public notices (\$14,611) and parts and supplies (\$10,197).
- Contracted services for financial systems upgrades (\$33,602).
- Operating capital outlay for a virtual desktop infrastructure expansion (\$11,490).

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY PROGRAM

PROGRAM	FY2026		FY2027		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
1.0 Water Resource Planning and Monitoring	\$33,359,181	13.0%	\$36,692,829	14.6%	\$3,333,648	10.0%
2.0 Land Acquisition, Restoration and Public Works	145,412,028	56.7%	121,488,294	48.3%	(23,923,734)	(16.5%)
3.0 Operation and Maintenance of Works and Lands	31,469,026	12.3%	46,676,600	18.6%	15,207,574	48.3%
4.0 Regulation	28,105,278	11.0%	27,957,869	11.1%	(147,409)	(0.5%)
5.0 Outreach	3,168,113	1.2%	3,363,673	1.3%	195,560	6.2%
6.0 Management and Administration	14,734,039	5.8%	15,340,526	6.1%	606,487	4.1%
Total Expenditures	\$256,247,665	100.0%	\$251,519,791	100.0%	(\$4,727,874)	(1.8%)



■ 1.0 Water Resource Planning and Monitoring
■ 3.0 Operation and Maintenance of Works and Lands
■ 5.0 Outreach

■ 2.0 Land Acquisition, Restoration and Public Works
■ 4.0 Regulation
■ 6.0 Management and Administration

II. Budget Highlights

G. Budget by Area of Responsibility (AOR)

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.

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 Adopted 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 Adopted Budget consists of \$77.3 million for AWS which provides a water supply benefit through efforts including surface water reservoirs, regional interconnections, brackish groundwater and aquifer recharge systems.

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. Approximately \$956,931 is included in the budget for cooperatively-funded or District-initiated water conservation projects and grants involving a variety of activities throughout the District. Much of the Adopted Budget for water resource education is directed at water conservation education programs or projects with a conservation component (\$554,520). The District also implements regulatory requirements and incentives to achieve

II. Budget Highlights

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 Adopted 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.

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

The Adopted Budget includes \$236,038 for cooperatively-funded and District-initiated stormwater water quality improvement projects. Some surface water restoration projects provide water quality benefits along with habitat improvement as described below in *Natural Systems* under "Conservation and Restoration." Projects of this nature are implemented through the SWIM, CFI and land management programs and account for \$228,116 in water quality benefits of the \$7.5 million in the Adopted 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 Adopted 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 Adopted 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

II. Budget Highlights

(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).

Flood Protection and Floodplain Management

\$45,852,482

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 Adopted 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 Adopted 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 Adopted 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 Adopted Budget includes \$23.8 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.

II. Budget Highlights

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 Adopted 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.

Natural Systems

\$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 Adopted 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.

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 Adopted Budget allocates \$1.6 million to ongoing spatial data management.

The District manages approximately 461,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition and where appropriate, providing for compatible recreational uses for the public. Of this total acreage, approximately 117,000 acres are conservation easements. In the Adopted 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 Adopted 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

II. Budget Highlights

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 Adopted Budget).

Mission Support

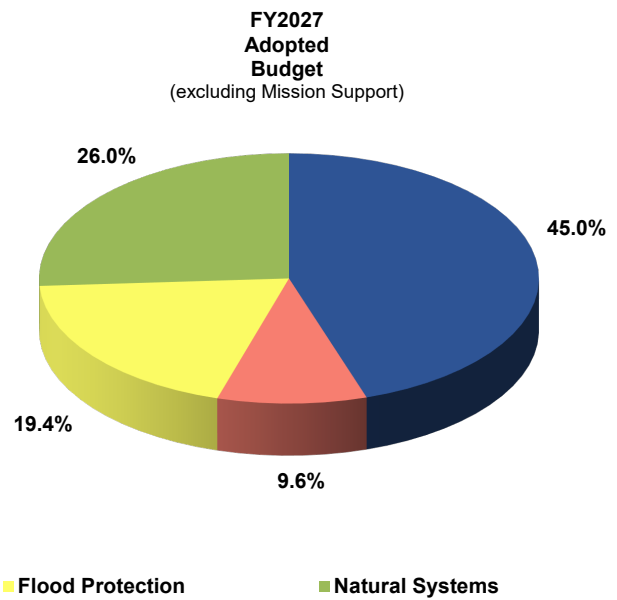
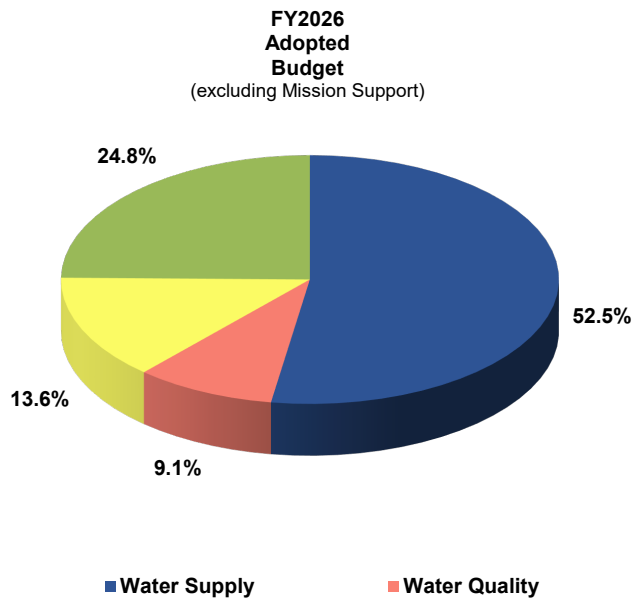
\$15,340,526

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 Adopted Budget includes \$3.3 million for these commissions which are set by Florida Statutes and are non-negotiable.

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY AREA OF RESPONSIBILITY

AREA OF RESPONSIBILITY	FY2026		FY2027		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
Water Supply	\$126,788,788	52.5%	\$106,224,689	45.0%	(\$20,564,099)	(16.2%)
Water Quality	22,000,683	9.1%	22,798,191	9.6%	797,508	3.6%
Flood Protection	32,895,356	13.6%	45,852,482	19.4%	12,957,126	39.4%
Natural Systems	59,828,799	24.8%	61,303,903	26.0%	1,475,104	2.5%
Total (excluding Mission Support)	\$241,513,626	100.0%	\$236,179,265	100.0%	(\$5,334,361)	(2.2%)
Mission Support	\$14,734,039		\$15,340,526		\$606,487	
Total Expenditures	\$256,247,665		\$251,519,791		(\$4,727,874)	(1.8%)



Program and Activity Allocations by Area of Responsibility

Programs and Activities	FY2027 Adopted	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				
1.1.1 - Water Supply Planning	889,224				
1.1.2 - Minimum Flows and Minimum Water Levels	1,851,436				
1.1.3 - Other Water Resources Planning	7,697,421				
1.2 - Research, Data Collection, Analysis & Monitoring	21,366,050				
1.3 - Technical Assistance	1,052,059				
1.5 - Technology & Information Services	3,836,639				
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				
2.2 - Water Source Development	86,448,280				
2.2.1 - Water Resource Development Projects	5,873,473				
2.2.2 - Water Supply Development Assistance	79,819,762				
2.2.3 - Other Water Source Development Activities	755,045				
2.3 - Surface Water Projects	9,937,730				
2.5 - Facilities Construction and Major Renovations	6,185,000				
2.7 - Technology & Information Services	1,301,185				
3.0 - Operation and Maintenance of Works and Lands	\$46,676,600	\$3,219,786	\$2,721,918	\$27,615,790	\$13,119,106
3.1 - Land Management	7,165,915				
3.2 - Works	28,539,763				
3.3 - Facilities	3,503,697				
3.4 - Invasive Plant Control	557,557				
3.5 - Other Operation and Maintenance Activities	258,276				
3.6 - Fleet Services	3,874,735				
3.7 - Technology & Information Services	2,776,657				
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				
4.2 - Water Well Construction Permitting & Contractor Licensing	1,211,309				
4.3 - Environmental Resource & Surface Water Permitting	11,218,134				
4.4 - Other Regulatory and Enforcement Activities	4,216,987				
4.5 - Technology & Information Services	7,078,070				

II. Budget Highlights

Program and Activity Allocations by Area of Responsibility

Programs and Activities	FY2027 Adopted	Water Supply	Water Quality	Flood Protection	Natural Systems
5.0 - Outreach	\$3,363,673	\$1,100,891	\$827,281	\$678,848	\$756,653
5.1 - Water Resource Education	1,123,459				
5.2 - Public Information	1,624,779				
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	150,119				
5.6 - Technology & Information Services	465,316				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	\$236,179,265	\$106,224,689	\$22,798,191	\$45,852,482	\$61,303,903
6.0 - Management and Administration	\$15,340,526				
6.1 - Administrative & 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				
6.1.6 - Procurement/Contract Administration	1,317,483				
6.1.7 - Human Resources	1,378,367				
6.1.9 - Technology & Information Services	1,697,413				
6.4 - Other (Tax Collector/Property Appraiser Fees)	3,278,180				
Total Expenditures:	\$251,519,791				

II. Budget Highlights

II. Budget Highlights

H. Adoption of Final Millage Rate and Budget Resolutions

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

RESOLUTION NO. 26-07

ADOPTION OF FINAL MILLAGE RATE AND CERTIFICATION OF LEVY TO THE COUNTY PROPERTY APPRAISERS FOR FISCAL YEAR 2027

WHEREAS, the Governing Board of the Southwest Florida Water Management District (District) by authority of Article VII, Section 9(b) of the Florida Constitution, and Chapters 200 and 373, Florida Statutes, as amended, is authorized to levy ad valorem taxes on taxable property within the District; and

WHEREAS, the ensuing fiscal year of the District shall extend the period beginning October 1, 2026, and ending September 30, 2027; and

WHEREAS, the Governing Board of the District has determined that a District millage rate as provided for in Sections 200.065, 373.503 and 373.536, Florida Statutes, is necessary to provide funds for the budgeted expenditures of the District for fiscal year 2027 and should be levied in the amount set forth herein; and

WHEREAS, notices of proposed property taxes, advising of date, time and place of the first public budget hearing, were prepared and mailed, pursuant to Section 200.065, Florida Statutes, by the county property appraisers of each county within the District; and

WHEREAS, the first public hearing on the tentative millage rate and budget was held by the Governing Board of the District at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, on September 8, 2026, commencing at 5:01 p.m. as provided in the notice; and

WHEREAS, the Executive Office of the Governor has reviewed and approved the District's fiscal year 2027 budget pursuant to Section 373.536(5), Florida Statutes; and

WHEREAS, the notice of hearing to adopt the final millage rate and budget for fiscal year 2027, and the adjacent notice meeting the budget summary requirements of Sections 129.03(3)(b) and 373.536(3)(d), Florida Statutes, were duly published, during the period beginning September 17, 2026, and ending September 20, 2026, pursuant to Section 200.065, Florida Statutes, in newspapers of general circulation in each county within the District; and

WHEREAS, the second public hearing on the final budget was held by the Governing Board of the District at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, on September 22, 2026, commencing at 5:01 p.m. as provided in the notice, and at which the name of the taxing authority, the rolled-back rate, the percentage of increase over the rolled-back rate and the millage rate to be levied were publicly announced, and the general public was allowed to ask questions and speak prior to the adoption of any measures.

II. Budget Highlights

THEREFORE, BE IT RESOLVED, by the Governing Board of the Southwest Florida Water Management District by a vote of 10 in favor, 0 against and 3 not present:

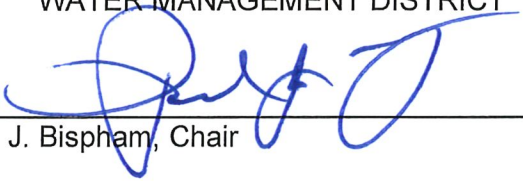
That there is adopted and levied a millage rate, as provided for in Sections 373.503 and 373.536, Florida Statutes, at less than ten percent above the maximum millage rate established by Section 200.065, Florida Statutes, for fiscal year 2027, to be assessed on the tax rolls for the year 2026, for the purpose of levying a uniform ad valorem tax on all taxable property in the counties within the District as certified by the county property appraisers pursuant to Section 200.065, Florida Statutes, excluding lands held by the Trustees of the Internal Improvement Trust Fund to the extent specified in Section 373.543, Florida Statutes, as follows:

<u>Taxing Authority</u>	<u>Rolled-Back Rate</u>	<u>Percentage of Increase Over Rolled-Back Rate</u>	<u>Final Millage Rate</u>	<u>Counties Applied To</u>
Southwest Florida Water Management District	0.1793	2.12%	0.1831	Charlotte, Citrus, DeSoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, Sumter

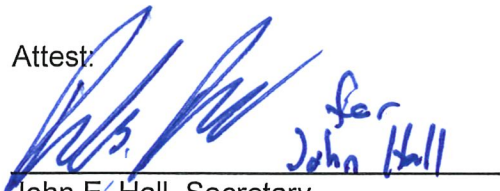
APPROVED AND ADOPTED this twenty-second day of September 2026, by the Governing Board of the Southwest Florida Water Management District.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

By:


Paul J. Bispham, Chair

Attest:


John E. Hall, Secretary

II. Budget Highlights

CERTIFICATE AS TO RESOLUTION NO. 26-07

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

We, the undersigned, hereby certify that we are, Chair and Secretary, respectively, of the Southwest Florida Water Management District, organized and existing under and by virtue of the Laws of the State of Florida, and having its office and place of business at 2379 Broad Street, Brooksville, Hernando County, Florida, and that, on the twenty-second day of September 2026, at a duly called and properly held hearing of the Governing Board of the Southwest Florida Water Management District, at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, at which hearing a majority of the members of the Governing Board were present in person or via communications media technology, the resolution, which is attached hereto and which this certificate is a part thereof, was adopted and incorporated in the minutes of that hearing.

Dated at Tampa, Florida, this twenty-second day of September 2026.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

By:

Paul J. Bispham, Chair

Attest:

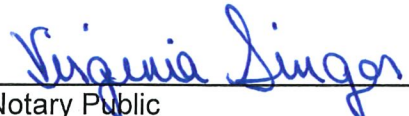

John E. Hall, Secretary

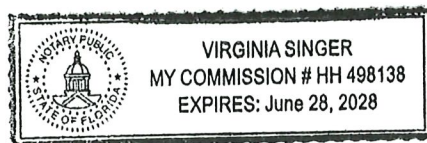
ACKNOWLEDGMENT

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this twenty-second day of September 2026, by Paul J. Bispham and John E. Hall, Chair and Secretary, respectively, of the Governing Board of the Southwest Florida Water Management District, a public corporation, on behalf of the corporation. They are personally known to me.

WITNESS my hand and official seal on this twenty-second day of September 2026.


Notary Public
State of Florida at Large
My Commission Expires: June 28, 2028



II. Budget Highlights

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

RESOLUTION NO. 26-08

ADOPTION OF FINAL BUDGET FOR FISCAL YEAR 2027

WHEREAS, Chapters 200 and 373, Florida Statutes, as amended, require that the Governing Board of the Southwest Florida Water Management District (District) adopt a final budget for each fiscal year; and

WHEREAS, the Governing Board of the District, after careful consideration and study, has caused to be prepared a final budget, including all items that are necessary and proper as provided by law for the District, for the ensuing fiscal year beginning October 1, 2026 and ending September 30, 2027, as provided for in Sections 200.065, 218.33 and 373.536, Florida Statutes; and

WHEREAS, the Governing Board of the District assigns a portion of the fund balance for commitments under contract for goods and services which remain uncompleted as of September 30, 2026, to be reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2026 and ending September 30, 2027; and

WHEREAS, the Governing Board of the District assigns a portion of the fund balance to carry forward as designated by the Governing Board as of September 30, 2026, to be reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2026 and ending September 30, 2027; and

WHEREAS, the Governing Board of the District assigns a portion of the fund balance to carry forward as designated by management in accordance with the Governing Board Fund Balance Policy as of September 30, 2026, to be reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2026 and ending September 30, 2027; and

WHEREAS, the Governing Board of the District has designated fund balance in accordance with the Governing Board Fund Balance Policy that will not be appropriated for expenditure in the fiscal year 2027 budget. These balances totaling an estimated \$130,598,982, are classified as non-spendable, restricted, committed and assigned. Consistent with Governing Board Fund Balance Policy, the amounts committed for the Economic Stabilization Fund need to be reset each year through the budget resolution; and

WHEREAS, notices of proposed property taxes, advising of date, time and place of the first public budget hearing, were prepared and mailed, pursuant to Section 200.065, Florida Statutes, by the county property appraisers of each county within the District; and

WHEREAS, the first public hearing on the tentative millage rate and budget was held by the Governing Board of the District at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, on September 8, 2026, commencing at 5:01 p.m. as provided in the notice; and

II. Budget Highlights

WHEREAS, the Executive Office of the Governor has reviewed and approved the District's fiscal year 2027 budget pursuant to Section 373.536(5), Florida Statutes; and

WHEREAS, the notice of hearing to adopt the final millage rate and budget for fiscal year 2027, and the adjacent notice meeting the budget summary requirements of Sections 129.03(3)(b) and 373.536(3)(d), Florida Statutes, were duly published, during the period beginning September 17, 2026 and ending September 20, 2026, pursuant to Section 200.065, Florida Statutes, in newspapers of general circulation in each county within the District; and

WHEREAS, the second public hearing on the final budget was held by the Governing Board of the District at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, on September 22, 2026, commencing at 5:01 p.m. as provided in the notice; and at which the name of the taxing authority, the rolled-back rate, the percentage of increase over the rolled-back rate and the millage rate to be levied were publicly announced, and the general public was allowed to ask questions and speak prior to the adoption of any measures; and

WHEREAS, the Governing Board of the District, prior to adopting a final budget, has adopted Resolution No. 26-07, Adoption of Final Millage Rate and Certification of Levy to the County Property Appraisers for Fiscal Year 2027, which established the final millage levy for fiscal year 2027 as provided for in Sections 200.065, 373.503 and 373.536, Florida Statutes.

THEREFORE, BE IT RESOLVED, by the Governing Board of the Southwest Florida Water Management District:

1. That the attached budget is hereby adopted as the budget of the District for the fiscal year beginning October 1, 2026, and ending September 30, 2027, as the operating and fiscal guide of the District.
2. That funds committed under contract for goods and services which remain uncompleted as of September 30, 2026, shall not lapse, but shall be automatically reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2026 and ending September 30, 2027, as well as the source of funds anticipated to be used in completing these commitments.
3. That funds carried forward as designated by the Governing Board as of September 30, 2026, shall not lapse, but shall be automatically reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2026 and ending September 30, 2027, as well as the source of funds anticipated to support these designations.
4. That funds carried forward as designated by management in accordance with the Governing Board Fund Balance Policy as of September 30, 2026, shall not lapse, but shall be automatically reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2026 and ending September 30, 2027, as well as the source of funds anticipated to support these designations.

II. Budget Highlights

BUDGET SUMMARY

Southwest Florida Water Management District - Fiscal Year 2027

I. ESTIMATED REVENUES AND BALANCES	MILLAGE PER \$1,000	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL BUDGET
CASH BALANCES BROUGHT FORWARD		\$53,320,307	\$0	\$18,442,522	\$71,762,829
ESTIMATED REVENUES					
AD VALOREM TAXES	0.1831	\$132,049,093	\$0	\$7,667,478	\$139,716,571
OTHER REVENUES					
Permit and License Fees		2,384,557			2,384,557
Intergovernmental Revenue		15,806,671	1,076,763	3,300,000	20,183,434
Interest Earnings		16,700,000			16,700,000
Other		772,400			772,400
TOTAL ESTIMATED REVENUES		\$167,712,721	\$1,076,763	\$10,967,478	\$179,756,962
TOTAL ESTIMATED REVENUES AND BALANCES		\$221,033,028	\$1,076,763	\$29,410,000	\$251,519,791
FUND BALANCE ASSIGNED FOR ESTIMATED ENCUMBRANCES		247,846,461	1,105,022	25,677,213	274,628,696
FUND BALANCE/RESERVES FOR FUTURE PROJECTS		127,242,330	3,113,388	243,264	130,598,982
TOTAL ESTIMATED REVENUES AND BALANCES, ESTIMATED ENCUMBRANCES, AND FUND BALANCE/RESERVES FOR FUTURE PROJECTS		\$596,121,819	\$5,295,173	\$55,330,477	\$656,747,469
II. EXPENDITURES					
WATER RESOURCE PLANNING & MONITORING		\$36,692,829	\$0	\$0	\$36,692,829
LAND ACQUISITION, RESTORATION & PUBLIC WORKS		106,851,531	1,076,763	13,560,000	121,488,294
OPERATION AND MAINTENANCE OF WORKS & LANDS		29,326,600		15,850,000	45,176,600
REGULATION		27,957,869			27,957,869
OUTREACH		3,363,673			3,363,673
MANAGEMENT AND ADMINISTRATION		12,062,346			12,062,346
COMMISSIONS FOR TAX COLLECTIONS		3,278,180			3,278,180
TOTAL APPROPRIATED EXPENDITURES		\$219,533,028	\$1,076,763	\$29,410,000	\$250,019,791
ESTIMATED ENCUMBRANCES (Carried forward and appropriated in fiscal year 2027)		247,846,461	1,105,022	25,677,213	274,628,696
TOTAL ESTIMATED MODIFIED BUDGET		\$467,379,489	\$2,181,785	\$55,087,213	\$524,648,487
FUND BALANCE/RESERVES FOR FUTURE PROJECTS (not appropriated)		127,242,330	3,113,388	243,264	130,598,982
TOTAL APPROPRIATED EXPENDITURES, ESTIMATED ENCUMBRANCES, AND FUND BALANCE/RESERVES FOR FUTURE PROJECTS		\$594,621,819	\$5,295,173	\$55,330,477	\$655,247,469

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE
IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

II. Budget Highlights

THEREFORE, BE IT FURTHER RESOLVED, by the Governing Board of the Southwest Florida Water Management District:

5. That the committed fund balance for the Economic Stabilization Fund is reset at \$41,900,000 as of September 30, 2026, equal to two months of the operating expenditures based on the fiscal year 2027 final budget consistent with the Governing Board Fund Balance Policy.

APPROVED AND ADOPTED this twenty-second day of September 2026, by the Governing Board of the Southwest Florida Water Management District.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

By: _____

Paul J. Bispham, Chair

Attest: _____

John E. Hall, Secretary

II. Budget Highlights

CERTIFICATE AS TO RESOLUTION NO. 26-08

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

We, the undersigned, hereby certify that we are, Chair and Secretary, respectively, of the Southwest Florida Water Management District, organized and existing under and by virtue of the Laws of the State of Florida, and having its office and place of business at 2379 Broad Street, Brooksville, Hernando County, Florida, and that, on the twenty-second day of September 2026, at a duly called and properly held hearing of the Governing Board of the Southwest Florida Water Management District, at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, at which hearing a majority of the members of the Governing Board were present in person or via communications media technology, the resolution, which is attached hereto and which this certificate is a part thereof, was adopted and incorporated in the minutes of that hearing.

Dated at Tampa, Florida, this twenty-second day of September 2026.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

By:

Paul J. Bispham, Chair

Attest:

John E. Hall, Secretary

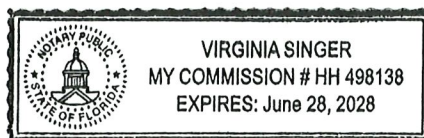
ACKNOWLEDGMENT

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this twenty-second day of September 2026, by Paul J. Bispham and John E. Hall, Chair and Secretary, respectively, of the Governing Board of the Southwest Florida Water Management District, a public corporation, on behalf of the corporation. They are personally known to me.

WITNESS my hand and official seal on this twenty-second day of September 2026.

Notary Public
State of Florida at Large
My Commission Expires: June 28, 2028



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III. Budget by Expenditure Category Details

A. Workforce and Salaries & Benefits

Workforce (Full-Time Equivalents)				
Organizational Unit	Adopted FY2026	Adopted FY2027	Change From FY2026	Percent Change From FY2026
Executive	7	7	0	0.0%
General Counsel	17	17	0	0.0%
Inspector General	1	1	0	0.0%
Resource Management				
Natural Systems & Restoration	40	40	0	0.0%
Water Resources	23	22	(1)	(4.3%)
Engineering & Project Management	27	27	0	0.0%
Total Resource Management:	90	89	(1)	(1.1%)
Operations, Lands & Resource Monitoring				
Operations	57	57	0	0.0%
Data Collection	78	79	1	1.3%
Land Resources	23	23	0	0.0%
Total Operations, Lands & Resource Monitoring:	158	159	1	0.6%
Regulation				
Environmental Resource Permit	67	67	0	0.0%
Water Use Permit	33	32	(1)	(3.0%)
Regulatory Support	62	63	1	1.6%
Total Regulation:	162	162	0	0.0%
Employee, Outreach & General Services				
Ombudsman	1	1	0	0.0%
Government & Community Affairs	7	7	0	0.0%
Human Resources	12	12	0	0.0%
General Services	45	44	(1)	(2.2%)
Communications & Board Services	21	22	1	4.8%
Total Employee, Outreach & General Services:	86	86	0	0.0%
Business & Information Technology Services				
Information Technology	51	51	0	0.0%
Finance	22	22	0	0.0%
Procurement Services	9	9	0	0.0%
Total Business & Information Technology Services:	82	82	0	0.0%
Total Workforce:	603	603	0	0.0%

Salaries & Benefits				
Category	Adopted FY2026	Adopted FY2027	Change From FY2026	Percent Change From FY2026
Regular Salaries and Wages	\$43,772,879	\$44,842,213	\$1,069,334	2.4%
Student Internship Program	578,725	567,424	(11,301)	(2.0%)
Overtime	225,400	385,700	160,300	71.1%
Employer Paid FICA Taxes	3,392,887	3,473,823	80,936	2.4%
Retirement	6,850,266	6,830,485	(19,781)	(0.3%)
Self-Funded Medical	12,652,856	13,141,860	489,004	3.9%
Non-Medical Insurance Premiums	566,225	591,247	25,022	4.4%
Workers' Compensation	284,699	284,620	(79)	(0.0%)
Total Salaries & Benefits:	\$68,323,937	\$70,117,372	\$1,793,435	2.6%

III. Budget by Expenditure Category Details

B. Operating Expenses

Category	Adopted FY2026	Adopted FY2027	Change From FY2026	Percent Change From FY2026	Cumulative Percent
Software Licensing and Maintenance	\$4,833,244	\$5,390,784	\$557,540	11.5%	27.67%
Property Tax Commissions	3,248,180	3,248,180	0	0.0%	44.35%
Non-Capital Equipment	1,051,875	1,126,490	74,615	7.1%	50.13%
Parts and Supplies	1,050,937	1,095,190	44,253	4.2%	55.75%
Insurance and Bonds	1,086,063	1,091,600	5,537	0.5%	61.35%
Maintenance and Repair of Buildings & Structures	1,274,000	980,000	(294,000)	(23.1%)	66.38%
Maintenance and Repair of Equipment	673,605	938,813	265,208	39.4%	71.20%
Travel - Staff Duties & Training	827,888	819,484	(8,404)	(1.0%)	75.41%
Utilities	731,050	739,500	8,450	1.2%	79.21%
Fuels and Lubricants	720,000	720,000	0	0.0%	82.90%
Rental of Other Equipment	160,300	384,400	224,100	139.8%	84.88%
Telecommunications	386,575	378,250	(8,325)	(2.2%)	86.82%
District Land Maintenance Materials	175,000	363,000	188,000	107.4%	88.68%
Janitorial Services	264,000	304,000	40,000	15.2%	90.24%
Printing and Reproduction	239,810	191,737	(48,073)	(20.0%)	91.22%
Postage and Courier Services	162,500	157,300	(5,200)	(3.2%)	92.03%
Micro/Digital Imaging Services	124,000	134,000	10,000	8.1%	92.72%
Laboratory Supplies and Sampling	100,000	100,000	0	0.0%	93.23%
Tires and Tubes	100,000	100,000	0	0.0%	93.75%
Memberships and Dues	76,780	97,740	20,960	27.3%	94.25%
Chemical Supplies	120,050	93,050	(27,000)	(22.5%)	94.73%
Employee Awards and Activities	91,000	91,000	0	0.0%	95.19%
Fees Associated with Financial Activities	90,000	90,000	0	0.0%	95.66%
Tuition Reimbursement	90,000	90,000	0	0.0%	96.12%
Books, Subscriptions and Data	91,005	82,670	(8,335)	(9.2%)	96.54%
Safety Supplies	52,750	75,450	22,700	43.0%	96.93%
Advertising and Public Notices	90,500	71,300	(19,200)	(21.2%)	97.29%
Payments in Lieu of Taxes	80,000	65,000	(15,000)	(18.8%)	97.63%
Uniform Program	65,000	60,000	(5,000)	(7.7%)	97.94%
Lease of Inside Equipment	51,000	53,686	2,686	5.3%	98.21%
Lease of Tower Space	51,669	53,220	1,551	3.0%	98.49%
Recording and Court Costs	44,350	44,350	0	0.0%	98.71%
Education Support	44,750	42,220	(2,530)	(5.7%)	98.93%
Taxes	33,550	39,550	6,000	17.9%	99.13%
Office Supplies	42,390	39,460	(2,930)	(6.9%)	99.34%
Miscellaneous Permits and Fees	40,550	35,200	(5,350)	(13.2%)	99.52%
Lease of Buildings and Properties	32,574	32,574	0	0.0%	99.68%
Professional Licenses	21,924	19,470	(2,454)	(11.2%)	99.78%
Central Garage Charges for Reimbursable Programs	10,000	10,000	0	0.0%	99.83%
Rental of Buildings and Properties	10,000	10,000	0	0.0%	99.89%
Moving Expenses	9,000	9,000	0	0.0%	99.93%
Promotions	5,750	5,750	0	0.0%	99.96%
Public Meetings	4,895	4,495	(400)	(8.2%)	99.98%
Vehicle Registrations and Fees	3,000	3,000	0	0.0%	100.00%
Total	\$18,461,514	\$19,480,913	\$1,019,399	5.5%	

III. Budget by Expenditure Category Details

C. Contracted Services for Operations

Category	Adopted FY2026	Adopted FY2027	Change From FY2026	Percent Change From FY2026	Cumulative Percent
Research, Data Collection, Analysis & Monitoring	\$3,726,334	\$3,834,917	\$108,583	2.9%	30.99%
Land Management and Use	1,935,672	2,466,672	531,000	27.4%	50.93%
Technology & Information Services	1,599,000	1,577,500	(21,500)	(1.3%)	63.67%
Works of the District (i.e., structures, canals, levees, culverts)	1,718,500	1,538,000	(180,500)	(10.5%)	76.10%
Minimum Flows and Minimum Water Levels	1,098,500	1,229,500	131,000	11.9%	86.04%
Regulation Permitting	684,375	622,375	(62,000)	(9.1%)	91.07%
Water Supply Planning	135,450	277,222	141,772	104.7%	93.31%
Legal Services	181,100	181,100	0	0.0%	94.77%
Real Estate Services	6,000	156,000	150,000	2500.0%	96.03%
Financial Services	158,250	152,750	(5,500)	(3.5%)	97.27%
Independent Annual Financial Audit	121,811	124,125	2,314	1.9%	98.27%
Public Information	17,088	44,736	27,648	161.8%	98.63%
Executive Direction	22,000	40,000	18,000	81.8%	98.96%
Inspector General Auditing Assistance	30,000	30,000	0	0.0%	99.20%
Invasive Plant Control	30,000	30,000	0	0.0%	99.44%
Emergency Management	74,500	24,620	(49,880)	(67.0%)	99.64%
Human Resources	14,500	20,500	6,000	41.4%	99.81%
Facility Operations and Maintenance	20,000	20,000	0	0.0%	99.97%
Risk Management	4,000	4,000	0	0.0%	100.00%
Lobbying and Legislative Support	20,000	0	(20,000)	(100.0%)	100.00%
Total	\$11,597,080	\$12,374,017	\$776,937	6.7%	

III. Budget by Expenditure Category Details

D. Operating Capital Outlay

Category	Adopted FY2026	Adopted FY2027	Change From FY2026	Percent Change From FY2026
Information Technology Equipment ⁽¹⁾	\$150,000	\$800,195	\$650,195	433.5%
Inside Equipment excluding Information Technology ⁽²⁾	0	50,000	50,000	N/A
Outside Equipment ⁽³⁾	155,406	319,300	163,894	105.5%
Vehicles ⁽⁴⁾	1,664,600	925,000	(739,600)	(44.4%)
Capital Field Equipment Fund ⁽⁵⁾	800,000	900,000	100,000	12.5%
Total Operating Capital Outlay:	\$2,770,006	\$2,994,495	\$224,489	8.1%
FY2027 Line Item Detail				
⁽¹⁾ Information Technology Equipment	Functional Area		Quantity	Amount
Unstructured Data Storage Hardware	Information Technology		Replacement - 1	\$400,000
Structured Data Storage Hardware for Expansion	Information Technology		New - 1	200,000
Integrated Enterprise Security System Hardware	Information Technology		New - 1	70,000
Enterprise Servers	Information Technology		N/A	50,000
Edge Firewall Hardware	Information Technology		Replacement - 1	45,000
Desktop Scanner for Electronic File Storage	Records Services		Replacement - 2	15,800
Diagnostic Laptop Bundle	Fleet Services		New - 1	12,395
Drone	Communications		Replacement - 1	7,000
Total Information Technology Equipment:				\$800,195
⁽²⁾ Inside Equipment excluding Information Technology	Functional Area		Quantity	Amount
Tire Balancers	Fleet Services		Replacement - 2	\$20,000
Floor Cleaner	Fleet Services		Replacement - 1	10,000
Metal Lathe for Fabrication	Fleet Services		New - 1	10,000
Oscilloscope Test Instrument	Fleet Services		New - 1	10,000
Total Inside Equipment excluding Information Technology:				\$50,000
⁽³⁾ Outside Equipment	Functional Area		Quantity	Amount
Drone Package with Aerial Ignition System	Land Management		New - 1	\$115,000
Drone Package with Spray System	Vegetation Management		New - 1	80,000
Underwater Remotely Operated Vehicle	Field Operations		New - 1	38,000
Radio Tower Equipment	Emergency Management		Replacement - 2	37,000
Wildland Fire Water Pump/Motor, Hose Reel and Tank Unit	Land Management		Replacement - 1	15,000
Submersible Pump	Water Quality Monitoring Program		Replacement - 2	12,300
Wireline Cable Spool	Geohydrologic Data		Replacement - 1	12,000
Observation Drone	Land Management		New - 1	10,000
Total Outside Equipment:				\$319,300
⁽⁴⁾ Vehicles			Quantity	Amount
The procurement of vehicles in excess of the number of units or budget is subject to the <i>Budget Authority Transfer of Funds</i> Governing Board Policy. The District's criteria meets or exceeds the Department of Management Services vehicle replacement guidelines. <u>At minimum</u> , to qualify for replacement, a vehicle must meet <u>one</u> of the following criteria:				
- Mileage exceeds 150,000,				
- Maintenance and repair costs exceed 40 percent of acquisition cost, or				
- Years in service exceeds 10.				
Total Vehicles:			Replacement - 12	\$925,000
⁽⁵⁾ Capital Field Equipment Fund				
The Capital Field Equipment Fund (CFEF) administers the acquisition, replacement, enhancement or reconditioning of District field equipment. The purpose of this fund is to manage these capitalized expenditures in a way that allows the District to conduct its business efficiently and effectively.				
To qualify as a CFEF expenditure, the field equipment must meet the following criteria:				
- Rolling stock (excluding vehicles less than 1.5 ton),				
- Total estimated cost equal to or greater than \$5,000 including delivery,				
- Anticipated useful life of at least five years, and				
- Attachments and modifications to equipment/vehicles greater than 1.5 ton.				
Each fiscal year-end, staff requests the Governing Board to approve the carry forward of remaining funds into the subsequent fiscal year for planned expenditures to occur in that fiscal year. Unplanned expenditures from the CFEF are subject to the <i>Budget Authority Transfer of Funds</i> Governing Board Policy.				
Continued on next page				

III. Budget by Expenditure Category Details

FY2027 Line Item Detail (cont'd)																			
FY2027 Projected CFEF Resources																			
FY2026 Fund Balance to Carry Forward into FY2027			981,872																
FY2027 Adopted Budget			900,000																
Total FY2027 Projected CFEF Resources:			\$1,881,872																
Planned Expenditures	Functional Area	Quantity	Amount																
All-Terrain Vehicle	Land Management	Replacement - 1	\$13,500																
Boat	Water Quality Monitoring Program	Replacement - 1	38,000																
Boat and Trailer	Water Quality Monitoring Program	Replacement - 1	38,000																
Class 8 Truck	Geohydrologic Data	Replacement - 1	150,000																
Commercial Mower	Facilities Services	Replacement - 3	89,000																
Commercial Mower	Land Management	Replacement - 2	29,000																
Commercial Mower	Field Operations	Replacement - 1	14,500																
Drill Rig	Geohydrologic Data	Refurbishment - 1	300,000																
Enclosed Trailer	Land Management	New - 1	6,000																
Fire Dozer	Field Operations	Replacement - 1	380,000																
Fire Dozer	Field Operations	Refurbishment - 1	200,000																
Forestry Equipment Implement	Land Management	New - 1	110,000																
Golf Cart	Fleet Services	Replacement - 1	12,000																
Golf Cart	Facilities Services	Replacement - 1	12,000																
Golf Cart	Records Services	Replacement - 1	12,000																
Golf Cart with Custom Cargo Bed	Records Services	Replacement - 1	27,000																
Ride-on Blower	Facilities Services	New - 1	15,000																
Utility Terrain Vehicle	Facilities Services	Replacement - 1	23,500																
Utility Terrain Vehicle	Fleet Services	Replacement - 2	47,000																
Utility Terrain Vehicle	Vegetation Management	Replacement - 1	23,500																
Utility Terrain Vehicle	Vegetation Management	New - 1	23,500																
Total FY2027 Planned Expenditures:			\$1,563,500																
Projected FY2027 CFEF Resources for Planned Expenditures in Subsequent Fiscal Year:			\$318,372																
Capital Field Equipment Fund Projected Resources																			
<table border="1"> <caption>Capital Field Equipment Fund Projected Resources Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Adopted/Future Budget</th> <th>Projected Carry Forward from Prior Year</th> <th>Planned Expenditures</th> </tr> </thead> <tbody> <tr> <td>FY2027</td> <td>\$900K</td> <td>\$982K</td> <td>\$1.6M</td> </tr> <tr> <td>FY2028</td> <td>\$900K</td> <td>\$318K</td> <td>\$1.1M</td> </tr> <tr> <td>FY2029</td> <td>\$900K</td> <td>\$95K</td> <td>\$864K</td> </tr> </tbody> </table>				Fiscal Year	Adopted/Future Budget	Projected Carry Forward from Prior Year	Planned Expenditures	FY2027	\$900K	\$982K	\$1.6M	FY2028	\$900K	\$318K	\$1.1M	FY2029	\$900K	\$95K	\$864K
Fiscal Year	Adopted/Future Budget	Projected Carry Forward from Prior Year	Planned Expenditures																
FY2027	\$900K	\$982K	\$1.6M																
FY2028	\$900K	\$318K	\$1.1M																
FY2029	\$900K	\$95K	\$864K																

III. Budget by Expenditure Category Details

E. Contracted Services for District Projects

Project	Project Name	FY2027 Adopted Budget	Total Future Funding
<u>Water Body Protection & Restoration Planning</u>			
W020	Tampa Bay Protection & Restoration Planning	\$90,000	Reoccurring Request
W420	Rainbow River Protection & Restoration Planning	50,000	Reoccurring Request
W451	Crystal River/Kings Bay Protection & Restoration Planning	150,000	Reoccurring Request
W501	Charlotte Harbor Protection & Restoration Planning	90,000	Reoccurring Request
W601	Sarasota Bay Protection & Restoration Planning	90,000	Reoccurring Request
WC01	Chassahowitzka Springs Protection & Restoration Planning	50,000	Reoccurring Request
WH01	Homosassa Springs Protection & Restoration Planning	50,000	Reoccurring Request
WW01	Weeki Wachee Springs Protection & Restoration Planning	50,000	Reoccurring Request
Total Water Body Protection & Restoration Planning:		\$620,000	\$0
<u>Watershed Management Planning</u>			
P239	Itchepackesassa Creek Watershed Management Plan	\$295,000	\$0
P283	Watershed Management Program Technical Support	100,000	Reoccurring Request
P409	Big Slough Watershed Management Plan Update	400,000	150,000
P516	Hillsborough River/Tampa Bay Bypass Real-Time Flood Forecasting	390,000	-
P518	Watershed Management Program Modernization	500,000	Reoccurring Request
P733	Tsala Apopka Outlet Watershed Management Plan	150,000	300,000
Total Watershed Management Planning:		\$1,835,000	\$450,000
<u>Ground Water Levels Data</u>			
P284	Expansion of the Central Florida Area Ground Water Model (ECFTX)	\$100,000	\$200,000
P300	Central Springs Model (Northern District Model Expansion)	50,000	300,000
P623	Southern Water Use Caution Area/Most Impacted Area Saltwater Intrusion Model	75,000	50,000
Total Ground Water Levels Data:		\$225,000	\$550,000
<u>Surface Water Flows & Levels Data</u>			
P244	Recharge & Evapotranspiration Districtwide Surface Water Model Update	\$75,000	\$0
P307	Rainbow River Model Development	125,000	-
P371	Lake Level Model Development	125,000	Reoccurring Request
P822	Homosassa Springs Group Model Development	400,000	-
P843	Chassahowitzka River Group Model Development	400,000	-
Total Surface Water Flows & Levels Data:		\$1,125,000	\$0
<u>Meteorologic/Geologic/Biologic Data</u>			
C005	Aquifer Exploration and Monitor Well Drilling Program	\$84,250	Reoccurring Request
C007	Aquifer Exploration and Monitor Well Drilling Program within the Central Florida Water Initiative	5,625	Reoccurring Request
P088	Central Florida Water Initiative Data, Monitoring and Investigations Team Technical Support	65,000	Reoccurring Request

III. Budget by Expenditure Category Details

Project	Project Name	FY2027 Adopted Budget	Total Future Funding
WS01	Springs Submerged Aquatic Vegetation Mapping and Evaluation	275,000	Reoccurring Request
Total Meteorologic/Geologic/Biologic Data:		\$429,875	\$0
<u>Mapping & Survey Control</u>			
B219	Land Use/Land Cover Mapping Based on Aerial Orthophoto Maps	\$225,000	Reoccurring Request
Total Mapping & Survey Control:		\$225,000	\$0
<u>Institute of Food and Agricultural Sciences (IFAS) Research</u>			
B136	Florida Auto Weather Network Data and Education	\$125,000	Reoccurring Request
Total Institute of Food and Agricultural Sciences (IFAS) Research:		\$125,000	\$0
<u>Land Acquisition</u>			
SZ00	Surplus Lands Assessment Program	\$80,000	Reoccurring Request
Total Land Acquisition:		\$80,000	\$0
<u>Facilitating Agricultural Resource Management Systems (FARMS)</u>			
P429	FARMS Meter Accuracy Support	\$12,500	Reoccurring Request
Total Facilitating Agricultural Resource Management Systems (FARMS):		\$12,500	\$0
<u>Minimum Flows and Minimum Water Levels (MFLs) Recovery</u>			
H400	Lower Hillsborough River Recovery Strategy Implementation	\$50,000	Reoccurring Request
Total Minimum Flows and Minimum Water Levels (MFLs) Recovery:		\$50,000	\$0
<u>Quality of Water Improvement Program - Well Plugging</u>			
B099	Quality of Water Improvement Program	\$25,000	Reoccurring Request
Total Quality of Water Improvement Program - Well Plugging:		\$25,000	\$0
<u>Stormwater Improvements – Water Quality</u>			
H014	Lake Hancock Outfall Treatment System	\$18,000	Reoccurring Request
Total Stormwater Improvements – Water Quality:		\$18,000	\$0
<u>Restoration Initiatives</u>			
SA68	Terra Ceia Huber Restoration Establishment	\$90,000	\$0
SA81	Rock Ponds Restoration Establishment	120,000	-
W107	Little Manatee River Corridor: Area 9 Restoration	500,000	-
W312	Tampa Bay Habitat Restoration Regional Coordination	40,000	Reoccurring Request
W352	Frog Creek Wetland Restoration at Terra Ceia	2,150,000	-
W355	Gully Creek Upland Restoration	1,400,000	-
W401	Redfish Hole Restoration	2,000,000	-
Total Restoration Initiatives:		\$6,300,000	\$0
<u>Florida Department of Transportation (FDOT) Mitigation</u>			
D040	FDOT Mitigation Maintenance & Monitoring	\$1,000,000	Reoccurring Request
Total Florida Department of Transportation (FDOT) Mitigation:		\$1,000,000	\$0
<u>Land Management Projects</u>			
SL99	USDA Old World Climbing Fern Bio-control	\$80,000	\$240,000

III. Budget by Expenditure Category Details

Project	Project Name	FY2027 Adopted Budget	Total Future Funding
SN99	USDA Cogon Grass Bio-control	40,000	160,000
Total Land Management Projects:		\$120,000	\$400,000
Structure Improvements & Construction			
B888	Engineering Services for Water Control Structures	\$1,050,000	Reoccurring Request
B892	S-551 Flood Control Structure Replacement Alternatives Analysis	750,000	-
B897	Hillsborough River/Tampa Bypass Canal Watershed Alternatives Analysis	1,500,000	-
Total Structure Improvements & Construction:		\$3,300,000	\$0
Works of the District (excluding Structures)			
B838	Peace Creek Canal Sediment Removal and Bank Stabilization	\$760,000	\$760,000
Total Works of the District (excluding Structures):		\$760,000	\$760,000
Water Use Permitting			
P443	Dover/Plant City Automatic Meter Reading Program	\$175,000	\$525,000
Total Water Use Permitting:		\$175,000	\$525,000
Water Resource Education			
B277	Florida Water Star Builder Conservation Education Program	\$9,000	Reoccurring Request
P259	Youth Water Resources Education Program	18,525	Reoccurring Request
P268	Public Water Resources Education Program	7,000	Reoccurring Request
P269	Conservation Education Program	20,000	Reoccurring Request
W466	Springs Protection Outreach Program	30,000	Reoccurring Request
Total Water Resource Education:		\$84,525	\$0
Total Contracted Services for District Projects:		\$16,509,900	\$2,685,000

F. Cooperative Funding and District Grants

				FY2027 District Share by Region				FY2027 Adopted Budget		Total Future Funding	
				Heartland	Northern	Southern	Tampa Bay	District	Outside Revenue		Total Budget
Project	Cooperator	Project Name	Priority								
Cooperative Funding Projects											
Q184	PRWC	Brackish - Polk Regional Water Cooperative Southeast Wellfield Implementation	AWS	\$14,500,000	\$0	\$0	\$0	\$14,500,000	\$0	\$14,500,000	\$52,605,013
Q216	PRWC	Interconnects - Polk Regional Water Cooperative Regional Transmission Southeast Phase 1	AWS	9,270,437	-	-	-	9,270,437	-	9,270,437	5,176,888
Q308	PRWC	Brackish - Polk Regional Water Cooperative West Polk Wellfield	AWS	10,000,000	-	-	-	10,000,000	-	10,000,000	74,036,502
Q272	PRMRWSA	AWS - PRMRWSA Reservoir No. 3	AWS	-	-	14,000,000	-	14,000,000	-	14,000,000	55,017,133
Q241	TBW	Interconnects - TBW Southern Hillsborough County Transmission Expansion	AWS	-	-	-	17,500,000	17,500,000	-	17,500,000	94,194,793
Total AWS Priority Projects:				\$33,770,437	\$0	\$14,000,000	\$17,500,000	\$65,270,437	\$0	\$65,270,437	\$281,030,329
Q447	City of Williston	Study - City of Williston FIRM Physical Map Revision	CFI	\$0	\$208,200	\$0	\$0	\$208,200	\$0	\$208,200	\$0
Q456	Sumter County	Study - Sumter County - FIRM Physical Map Revision	CFI	-	400,000	-	-	400,000	-	400,000	-
Q445	Sarasota County	WMP - Sarasota Bay Watershed Management Plan Update	CFI	-	-	250,000	-	250,000	-	250,000	-
Q438	TBW	Conservation - TBW Demand Management Plan Implementation - Phase 7	CFI	-	-	-	536,952	536,952	-	536,952	-
Q440	City of Tampa	Study - City of Tampa - BMP Alternatives Analysis	CFI	-	-	-	450,000	450,000	-	450,000	-
Q444	City of Clearwater	WMP - Stevenson Creek Watershed Management Plan Update	CFI	-	-	-	325,000	325,000	-	325,000	-
W024	TBEP	Tampa Bay Environmental Restoration Fund	CFI	-	-	-	350,000	350,000	-	350,000	-
Total CFI Priority Projects:				\$0	\$608,200	\$250,000	\$1,661,952	\$2,520,152	\$0	\$2,520,152	\$0
Total Cooperative Funding Projects:				\$33,770,437	\$608,200	\$14,250,000	\$19,161,952	\$67,790,589	\$0	\$67,790,589	\$281,030,329

III. Budget by Expenditure Category Details

Project	Project Name	FY2027 Adopted Budget	Total Future Funding
<u>District Grants</u>			
<u>Water Body Protection & Restoration Planning</u>			
W027	Tampa Bay Estuary Program - Comprehensive Management Plan Development and Implementation	\$202,505	\$810,020
W526	Coastal and Heartland National Estuary Partnership - Comprehensive Management Plan Development and Implementation	56,000	168,000
W612	Sarasota Bay Estuary Program - Comprehensive Management Plan Development and Implementation	133,000	266,000
Total Water Body Protection & Restoration Planning:		\$391,505	\$1,244,020
<u>Facilitating Agricultural Resource Management Systems (FARMS)</u>			
H015	Wells with Poor Water Quality in the Southern Water Use Caution Area Back-Plugging Program	\$20,000	Reoccurring Request
H017	Facilitating Agricultural Resource Management Systems Program	4,000,000	Reoccurring Request
H529	Mini-FARMS Program	500,000	Reoccurring Request
Total Facilitating Agricultural Resource Management Systems (FARMS):		\$4,520,000	\$0
<u>Conservation Rebates and Retrofits</u>			
B015	Water Incentives Supporting Efficiency Program	\$225,000	Reoccurring Request
Total Conservation Rebates and Retrofits:		\$225,000	\$0
<u>Other Water Supply Development Assistance</u>			
H103	Water Supply & Water Resource Development Grant Program	\$12,000,000	Reoccurring Request
Total Other Water Supply Development Assistance:		\$12,000,000	\$0
<u>Well Plugging</u>			
B099	Quality of Water Improvement Program	\$600,000	Reoccurring Request
Total Well Plugging:		\$600,000	\$0
<u>Water Resource Education</u>			
P259	Youth Water Resources Education Program	\$680,000	Reoccurring Request
P268	Public Water Resources Education Program	5,000	Reoccurring Request
Total Water Resource Education:		\$685,000	\$0
Total District Grants:		\$18,421,505	\$1,244,020
Total Cooperative Funding and District Grants:		\$86,212,094	\$282,274,349

III. Budget by Expenditure Category Details

G. Fixed Capital Outlay

Project	Project Name	FY2027 Adopted Budget	Total Future Funding
<u>Land Acquisition</u>			
C005/ C007	Data Collection Site Acquisitions	\$150,000	Reoccurring Request
S097	Florida Forever Work Plan Land Purchases	16,900,000	Reoccurring Request
Total Land Acquisition:		\$17,050,000	\$0
<u>District Facilities</u>			
C217	Brooksville Building 4 Window Replacements	\$680,000	\$0
C219	Districtwide HVAC, Pavement and Roof Renovations	350,000	Reoccurring Request
C229	Pole Barns - Tampa & Brooksville	150,000	-
C230	Brooksville Operations Center Building	5,000,000	-
Total District Facilities:		\$6,180,000	\$0
<u>Land Management Projects</u>			
SB12	Campground Host Storage Shed at Potts Preserve	\$6,500	\$0
SB91	Kirkland Ranch Preserve Recreational Pole Barn at Bayou Lake	7,500	-
Total Land Management Projects:		\$14,000	\$0
<u>District Structures</u>			
B67H	Flood Control Structure Gate Replacement and Lift System Conversions	\$12,575,000	\$29,326,505
C687	Water Control Structure Control System Replacements	1,000,000	-
C697	Banana Lake Structure Replacement	2,275,000	-
Total District Structures:		\$15,850,000	\$29,326,505
<u>Well Construction</u>			
C005/ C007	Aquifer Exploration and Monitor Well Drilling Program	\$4,737,000	Reoccurring Request
Total Well Construction:		\$4,737,000	\$0
Total Fixed Capital Outlay:		\$43,831,000	\$29,326,505