South Florida Water Management District

PUBLIC HEARING ON FISCAL YEAR 2026-2027 TENTATIVE AD VALOREM MILLAGE RATES, NON AD VALOREM TAX ROLLS, AND TENTATIVE BUDGET

AGENDA

September 10, 2026
5:15 PM
District Headquarters, B-1 Auditorium
3301 Gun Club Road
West Palm Beach, FL 33406

FINAL

1. Call to Order - Chauncey Goss, Chairman, Governing Board

2. Pledge of Allegiance

3. Agenda Revisions

4. Public Comment on Tentative Millage Rates and Tentative Budget

5. Fiscal Year 2026-2027 Tentative Budget Update

   Compliance with Section 200.065(2)(e)1, Florida Statutes: Explanation of the proposed millage rate necessary to fund the Fiscal Year 2026-2027 budget.

6. **Resolution No. 2026-0907** Adopt the District-wide Tentative Millage Rate (0.0948 mill) within the Okeechobee Basin and Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2026-2027.

7. **Resolution No. 2026-0908** Adopt the Tentative Millage Rate for the Big Cypress Basin (0.0978 mill) within the Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2026-2027.

8. **Resolution No. 2026-0909** Adopt the Tentative Millage Rate for the Okeechobee Basin (0.1026 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2026-2027.

9. **Resolution No. 2026-0910** Adopt the Tentative Millage Rate for the Everglades Construction Project (0.0327 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2026-2027.

10. **Resolution No. 2026-0911** Relating to the Everglades Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996, 2000, and 2016 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll for 2026.

11. **Resolution 2026-0912** Relating to the C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll for 2026.

12. **Resolution No. 2026-0913** Adopt a Tentative Budget of $1,622,385,541 for Fiscal Year 2026-2027.

13. Adjourn

Resolutions and Draft Presentation

Agenda Item Background:

5-12 Heater FY2026-2027 Tentative Budget Update
Resolution No. 2026-0907
Resolution No. 2026-0908
Resolution No. 2026-0909
Resolution No. 2026-0910
Resolution No. 2026-0911
Resolution No. 2026-0911 Appendix A
Resolution No. 2026-0911 Appendix B
Resolution No. 2026-0911 Appendix C
Resolution No. 2026-0912
Resolution No. 2026-0913
Resolution No. 2026-0913 Attachment

SFWMD Fiscal Year 2026-2027 First Public Budget Hearing

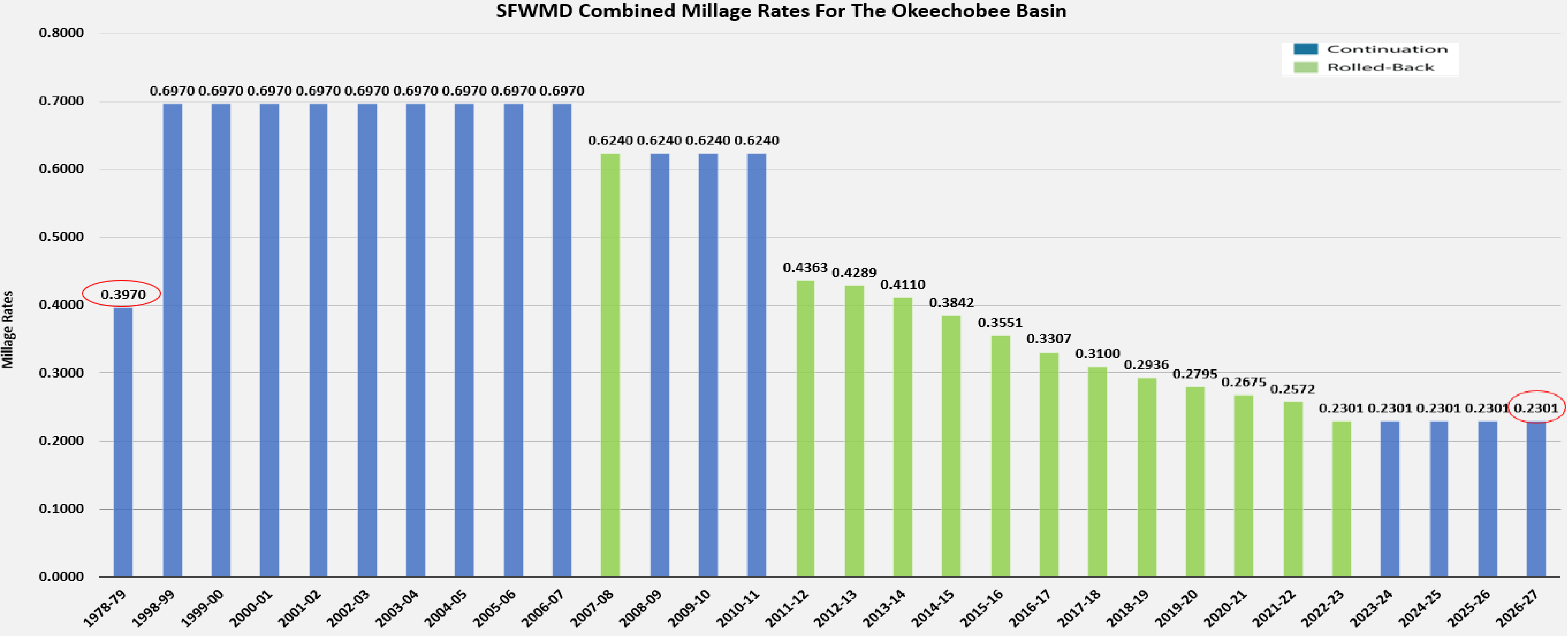
Tax and Budget Presentation

September 10, 2026

5:15 PM

Candida Heater
Administrative Services Division Director

Example - History of Okeechobee Basin Combined Millage Rate



Fiscal Year 2026-2027 Tentative Millage Rates

Millage Rates	Fiscal Year 2025-2026 Millage Rates	Fiscal Year 2026-2027 Proposed Millage Rates	Fiscal Year 2026-2027 Rolled-Back Millage Rates
District-wide	0.0948	0.0948	0.0906
Big Cypress Basin	0.0978	0.0978	0.0965
Okeechobee Basin	0.1026	0.1026	0.0977
Everglades Construction Project	0.0327	0.0327	0.0312

The Millage Rate is applied to the Taxable Value of the Property as Determined by the Property Appraiser Annually (Assessed Value – Exemptions = Taxable Value)

- ***Within the Big Cypress Basin Represents a Combined Rate of 0.1926 or $19.26 per $100,000 of taxable value***
- ***Within the Okeechobee Basin Represents a Combined Rate of 0.2301 or $23.01 per $100,000 of taxable value.***

Fiscal Year 2026-2027
Specific Purpose Tax Revenue Being Used

- The District proposes maintaining the current millage rate to ensure mission critical functions continue and support operations and maintenance of new and existing critical flood control infrastructure within both Basins of the District. The specific purpose of additional ad valorem tax revenues is to support:
  - ✓ **Existing Aging Critical Flood Control Infrastructure and CERP Operations and Maintenance**: Align recurring expenses with recurring revenues to fund the operations and maintenance of the existing aging critical flood control infrastructure program and completed CERP projects turned over to operations.

Fiscal Year 2026-2027 Tentative Millage Rates Adoption Resolutions

- **Adopt Resolution 2026-0907:**

Adopt the District-wide Tentative Millage Rate (0.0948 mill) within the Okeechobee Basin and Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2026-2027

- **Adopt Resolution 2026-0908:**

Adopt the Tentative Millage Rate for the Big Cypress Basin (0.0978 mill) within the Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2026-2027

Fiscal Year 2026-2027 Tentative Millage Rates Adoption Resolutions

- **Adopt Resolution 2026-0909:**

Adopt the Tentative Millage Rate for the Okeechobee Basin (0.1026 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2026-2027

- **Adopt Resolution 2026-0910:**

Adopt the Tentative Millage Rate for the Everglades Construction Project

(0.0327 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2026-2027

Agricultural Privilege Tax Roll Certification

Everglades Agricultural Area
And
C-139 Basin

Everglades Agricultural Area

- Number of Vegetable Deferral Applications: -0-
- 1996, 2000 & 2016 Deferrals Continue in Effect
  - Appendix A: 11,883.62 Acres
  - Appendix B: 6,186.43 Acres
  - Appendix C: 4,048.03 Acres

Agricultural Privilege Tax Rate per acre	$25.00
Total Taxable Acres	431,269.90
Total Gross Non Ad Valorem Tax Revenue	$10,781,747.50
Less: Budgeted Discount	($431,269.90)
Fiscal Year 2026-2027 Budgeted Revenue	$10,350,477.60

Fiscal Year 2026 -2027 Everglades Agricultural Privilege Tax Resolution

- **Adopt Resolution 2026-0911**

Relating to the Everglades Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996, 2000 and 2016 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll for 2026

C-139 Basin

- Number of Vegetable Deferral Applications: -0-
- Agricultural Privilege Tax Rate Per Acre $1.80
- Total Taxable Acres 108,899.73
- Total Gross Non Ad Valorem Tax Revenue $196,019.51
- Less: Budgeted Discount ($7,840.78)
- Fiscal Year 2026-2027 Budgeted Revenue $188,178.73

Fiscal Year 2026-2027
C-139 Resolution

- **Adopt Resolution 2026-0912**

Relating to C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll for 2026

Tentative Budget

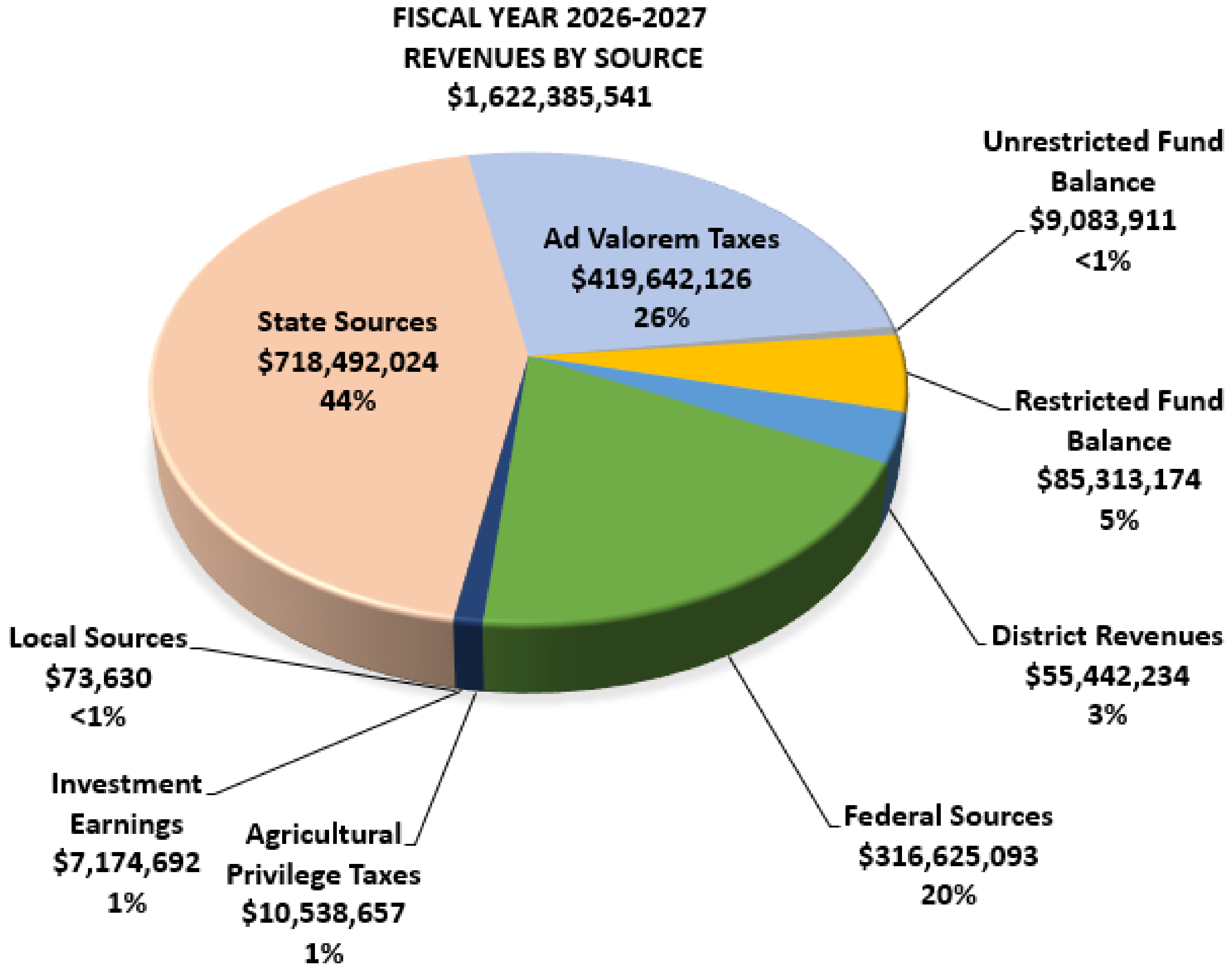
Revenue and Expenditure Budget

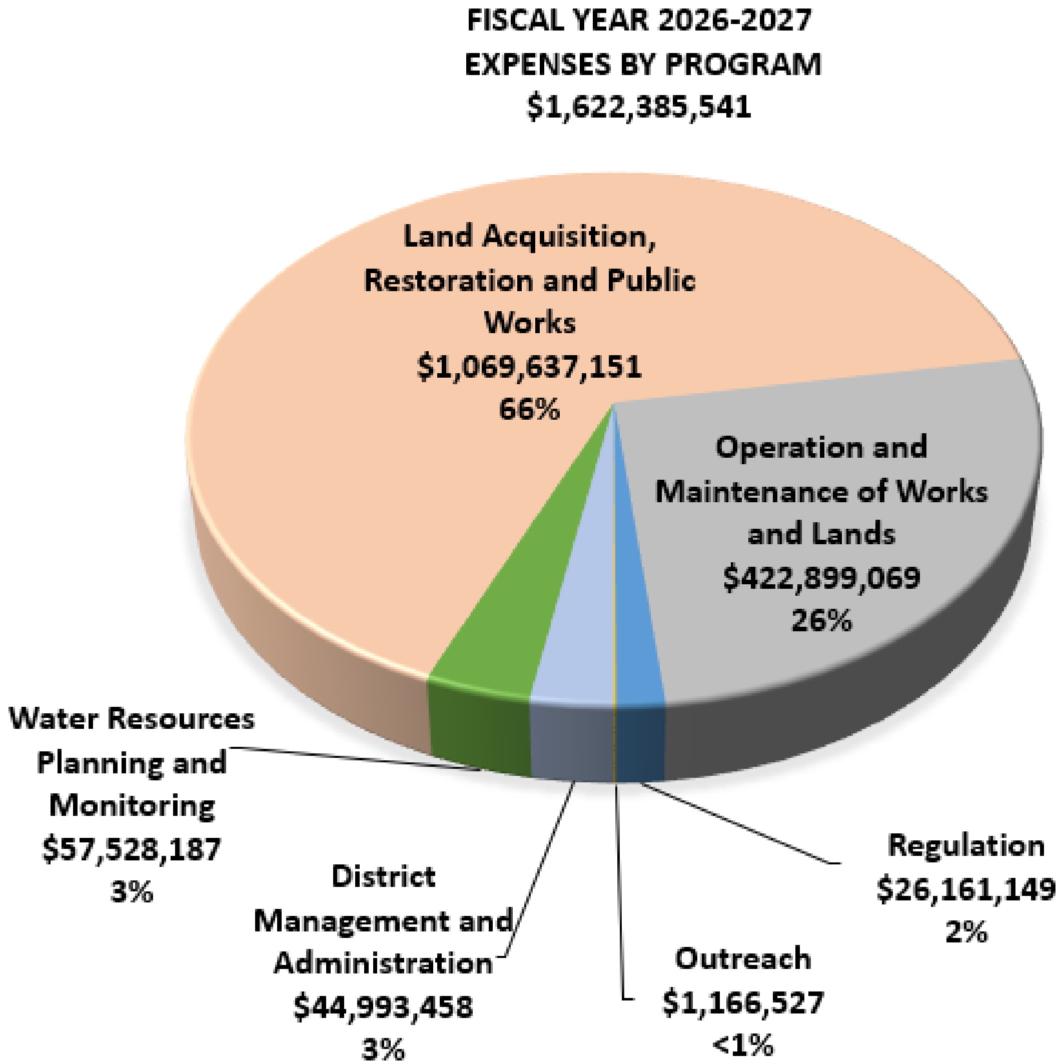
Fiscal Year 2026-2027 Budget Changes
August 1 Submittal to Tentative Hearing $38.4 Million Decrease

Fiscal Year 2026-2027 Tentative August 1 Budget			$1,660.8 Million
Item	Funding Source	Program	Amount (million)
FY2025-26 August Budget Amendment (2026 House Bill 5001 E GAA 1744B & 1755D)	State	Land Acquisition, Restoration and Public Works	($37)
DWM Grant	Federal	Land Acquisition, Restoration and Public Works	$(1.2)
Prior Year Appropriation Reconciliations	State	Land Acquisition, Restoration and Public Works	$1.3
C-31 Canal Bank Stabilization Grant (DEP to Osceola County)	State	Operations and Maintenance of Works and Lands	$(1.5)
Fiscal Year 2026-2027 September Tentative Budget			$1,622.4 Million

Note – Added $75K of Indian River Lagoon License Tag Fund Balance to Water Resources Planning and Monitoring

Fiscal Year 2026-2027 Tentative Budget
$1,622,385,541





Fiscal Year 2026-2027 Tentative Budget Adoption Resolution

- **Adopt Resolution 2026-0913:**

Adopt the Tentative Budget of $1,622,385,541 for Fiscal Year 2026-2027

Presenter: Candida Heater

Thank You

Presenter: Candida Heater

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0907

A Resolution of the Governing Board of the South Florida Water Management District to adopt the District-wide Tentative Millage Rate (0.0948 mill) within the Okeechobee Basin and Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2026-2027; providing an effective date.

WHEREAS, the Governing Board of the South Florida Water Management District in compliance with and by authority of Chapters 200 and 373, Florida Statutes, as amended, and Chapter 25270, Laws of Florida, Act of 1949, shall on September 10, 2026, following a public hearing, approve its tentative millage rates and tentative budget for Fiscal Year 2026-2027; and

WHEREAS, the gross taxable value for the operating purposes not exempt from taxation within the South Florida Water Management District (District-wide) has been certified by Broward, Charlotte, Collier, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk and St. Lucie County Property Appraisers to the South Florida Water Management District as $1,927,493,460,156; and

WHEREAS, it is determined that the Fiscal Year 2026-2027 tentative tax levy of nine hundred forty-eight ten-thousandths mill (0.0948 mill) ($.0948 per $1,000 of assessed value) upon all property District-wide subject to the District's tax in the gross amount of $182,726,380 is necessary to provide funds for District budgeted expenditures as set forth in the tentative budget; and

WHEREAS, the tentative millage rate to be levied by the District for the District-wide tax is nine hundred forty-eight ten-thousandths mill (0.0948 mill) ($.0948 per $1,000 of assessed value), which is a 4.64 percent increase in property taxes over the calculated rolled-back rate of nine hundred six ten-thousandths mill (0.0906 mill) to be adopted by the Governing Board. This equates to a $0.42 increase per $100,000 of taxable value.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation District-wide as certified for county taxing purposes at the District-wide rate of nine hundred forty-eight ten-thousandths mill (0.0948 mill) ($.0948 per $1,000 of assessed value) in the gross amount of $182,726,380 on the dollar on the assessed valuation of such property.

Section 2. The Fiscal Year 2026-2027 tentative millage rate hereby levied by the District for the District-wide tax is nine hundred forty-eight ten-thousandths mill (0.0948 mill) ($.0948 per $1,000 of assessed value), which is a 4.64 percent increase in property taxes over the calculated rolled-back rate of nine hundred six ten-thousandths mill (0.0906 mill) to be adopted by the Governing Board. This equates to a $0.42 increase per $100,000 of taxable value.

Section 3. This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 10th day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0908

A Resolution of the Governing Board of the South Florida Water Management District to adopt the Tentative Millage Rate for the Big Cypress Basin (0.0978 mill) within the Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2026-2027; providing an effective date.

WHEREAS, the Governing Board of the South Florida Water Management District in compliance with and by authority of Chapters 200 and 373, Florida Statutes, as amended, and Chapter 25270, Laws of Florida, Act of 1949, shall on September 10, 2026, following a public hearing, approve its tentative millage rates and budget for Fiscal Year 2026-2027; and

WHEREAS, the gross taxable value for the operating purposes not exempt from taxation within the Big Cypress Basin of the South Florida Water Management District has been certified by the Collier and Monroe County Property Appraisers to the South Florida Water Management District as $170,374,177,672; and

WHEREAS, it is determined that the Fiscal Year 2026-2027 tentative tax levy of nine hundred seventy-eight ten-thousandths mill (0.0978 mill) ($.0978 per $1,000 of assessed value) upon all property lying within the Big Cypress Basin subject to the Basin's tax in the gross amount of $16,662,595 is necessary to provide funds for Big Cypress Basin budgeted expenditures as set forth in the tentative budget; and

WHEREAS, the tentative millage rate to be levied by the District for the Big Cypress Basin tax is nine hundred seventy-eight ten-thousandths mill (0.0978 mill) ($.0978 per $1,000 of assessed value), which is a 1.35 percent increase in property taxes over the calculated rolled-back rate of nine hundred sixty-five ten-thousandths mill (0.0965 mill) to be adopted by the Governing Board. This equates to a $0.13 increase per $100,000 of taxable value.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation within the Big Cypress Basin as certified for county taxing purposes at the Big Cypress Basin rate of nine hundred seventy-eight ten-thousandths mill (0.0978 mill) ($.0978 per $1,000 of assessed value) in the gross amount of $16,662,595 on the dollar on the assessed valuation of such property.

Section 2. The Fiscal Year 2026-2027 tentative millage rate hereby levied by the District for the Big Cypress Basin tax is nine hundred seventy-eight ten-thousandths mill (0.0978 mill) ($.0978 per $1,000 of assessed value), which is a 1.35 percent increase in property taxes over the calculated rolled-back rate of nine hundred sixty-five ten-thousandths mill (0.0965 mill) to be adopted by the Governing Board. This equates to a $0.13 increase per $100,000 of taxable value.

Section 3. This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 10th day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0909

A Resolution of the Governing Board of the South Florida Water Management District to adopt the Tentative Millage Rate for the Okeechobee Basin (0.1026 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2026-2027; providing an effective date.

WHEREAS, the Governing Board of the South Florida Water Management District in compliance with and by authority of Chapters 200 and 373, Florida Statutes, as amended, and Chapter 25270, Laws of Florida, Act of 1949, shall on September 10, 2026, following a public hearing, approve its tentative millage rates and tentative budget for Fiscal Year 2026-2027; and

WHEREAS, the gross taxable value for the operating purposes not exempt from taxation within the Okeechobee Basin of the South Florida Water Management District has been certified by Broward, Charlotte, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk and St. Lucie County Property Appraisers to the South Florida Water Management District as $1,757,119,282,484; and

WHEREAS, it is determined that the Fiscal Year 2026-2027 tentative tax levy of one thousand twenty-six ten-thousandths mill (0.1026 mill) ($.1026 per $1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax in the gross amount of $180,280,438 is necessary to provide funds for Okeechobee Basin budgeted expenditures as set forth in the tentative budget; and

WHEREAS, the tentative millage rate to be levied by the District for the Okeechobee Basin tax is one thousand twenty-six ten-thousandths mill (0.1026 mill) ($.1026 per $1,000 of assessed value), which is a 5.02 percent increase in property taxes over the calculated rolled-back rate of nine hundred seventy-seven ten-thousandths mill (0.0977 mill) to be adopted by the Governing Board. This equates to a $0.49 increase per $100,000 of taxable value.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation within the Okeechobee Basin as certified for county taxing purposes at the Okeechobee Basin rate of one thousand twenty-six ten-thousandths mill (0.1026 mill) ($.1026 per $1,000 of assessed value) in the gross amount of $180,280,438 on the dollar on the assessed valuation of such property.

<u>Section 2.</u> The Fiscal Year 2026-2027 tentative millage rate hereby levied by the District for the Okeechobee Basin tax is one thousand twenty-six ten-thousandths mill (0.1026 mill) ($.1026 per $1,000 of assessed value), which is a 5.02 percent increase in property taxes over the calculated rolled-back rate of nine hundred seventy-seven ten-thousandths mill (0.0977 mill) to be adopted by the Governing Board. This equates to a $0.49 increase per $100,000 of taxable value.

<u>Section 3.</u> This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 10th day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0910

A Resolution of the Governing Board of the South Florida Water Management District to adopt the Tentative Millage Rate for the Everglades Construction Project (0.0327 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2026-2027; providing an effective date.

WHEREAS, the Governing Board of the South Florida Water Management District in compliance with and by authority of Chapters 200 and 373, Florida Statutes, as amended, and Chapter 25270, Laws of Florida, Act of 1949, shall on September 10, 2026, following a public hearing, approve its tentative millage rates and tentative budget for Fiscal Year 2026-2027; and

WHEREAS, the gross taxable value for the operating purposes not exempt from taxation within the Okeechobee Basin of the South Florida Water Management District has been certified by Broward, Charlotte, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk and St. Lucie County Property Appraisers to the South Florida Water Management District as $1,757,119,282,484; and

WHEREAS, it is determined that the Fiscal Year 2026-2027 tentative tax levy of three hundred twenty-seven ten-thousandths mill (0.0327 mill) ($.0327 per $1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax in the gross amount of $57,457,801 is necessary to provide funds for the design, construction, and acquisition of the Everglades Construction Project and for such other purposes as authorized in Section 373.4592(4)(a), Florida Statutes; and

WHEREAS, the tentative millage rate to be levied by the District for the Everglades Construction Project is three hundred twenty-seven ten-thousandths mill (0.0327 mill) ($.0327 per $1,000 of assessed value), which is a 4.81 percent increase in property taxes over the calculated rolled-back rate of three hundred twelve ten-thousandths mill (0.0312 mill) to be adopted by the Governing Board. This equates to a $0.15 increase per $100,000 of taxable value.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation within the Okeechobee Basin as certified for county taxing purposes at the Everglades Construction Project rate of three hundred twenty-seven ten-thousandths mill (0.0327 mill) ($.0327 per $1,000 of assessed value) in the gross amount of $57,457,801 on the dollar on the assessed valuation of such property for the purposes of design, construction, and acquisition of the Everglades

Construction Project and for such other purposes as authorized in Section 373.4592(4)(a), Florida Statutes.

Section 2. The Fiscal Year 2026-2027 tentative millage rate hereby levied by the District for the Everglades Construction Project tax is three hundred twenty-seven ten-thousandths mill (0.0327 mill) ($.0327 per $1,000 of assessed value), which is an 4.81 percent increase in property taxes over the calculated rolled-back rate of three hundred twelve ten-thousandths mill (0.0312 mill) to be adopted by the Governing Board. This equates to a $0.15 increase per $100,000 of taxable value.

Section 3. This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 10th day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0911

A Resolution of the Governing Board of the South Florida Water Management District relating to the Everglades Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996, 2000, and 2016 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll for 2026; providing an effective date.

WHEREAS, the Legislature has enacted Section 373.4592, Florida Statute (F.S.) (the "Everglades Forever Act"); and

WHEREAS, the Everglades Forever Act imposes an annual Everglades agricultural privilege tax (the "EAA Tax") for the privilege of conducting an agricultural trade or business on certain real property located within the Everglades Agricultural Area ("EAA") that is classified as agricultural under the provisions of Chapter 193, F.S. The EAA is defined by the Everglades Forever Act as set forth in Subsections 373.4592(2)(f) and 373.4592(15), F.S.; and

WHEREAS, the Everglades Forever Act requires the Governing Board (the "Board") of the South Florida Water Management District (the "District") to determine the classification of property as "vegetable acreage" as set forth in Section 373.4592(6)(d), F.S.; and

WHEREAS, the Legislature has mandated that proceeds from the Everglades agricultural privilege tax shall be used for design, construction, and implementation of the Long-Term Plan, including operation and maintenance, and research for the projects and strategies in the Long-Term Plan, including the enhancements and operation and maintenance of the Everglades Construction Project; and

WHEREAS, the Everglades Forever Act further requires that by September 15 of each year, the Governing Board of the District certify by resolution an Everglades agricultural privilege tax roll on compatible electronic medium to the tax collector of each county in which a portion of the EAA is located, as set forth in Section 373.4592(6)(b), F.S.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. The Governing Board of the South Florida Water Management District hereby determines the classification of property as vegetable acreage upon application of the owner, lessee, or other appropriate interest holder, property subject to the EAA Tax may be classified as "Vegetable Acreage" (as defined in the Everglades Forever Act). The EAA Tax for Vegetable Acreage is the "minimum tax" established in the Everglades Forever Act.

The Executive Director of the District received no applications for 2026 for classification as Vegetable Acreage on the Everglades agricultural privilege tax roll.

Section 2. Application of the 1996, 2000 and 2016 deferrals of EAA Tax for vegetable classified acreage. Property classified as vegetable acreage as set forth in Section 373.4592(6)(d)(4), F.S., is entitled to deferral of the EAA Tax in the event the Governor, President of the United States, or the United States Department of Agricultural declares the existence of a state of emergency or disaster resulting from extreme natural conditions impairing the ability of vegetable acreage to produce crops.

On September 10, 1997, the Governing Board approved deferral of EAA agricultural privilege taxes for 1996 classified vegetable acreage. The Everglades Forever Act provides in Section 373.4592(6)(d)(2), F.S. that the payment of the privilege taxes shall be deferred for a period of 1 year, and all subsequent annual payments shall be deferred for the same period.

For the 1996 vegetable classified acreage, the 2026 tax roll shall reflect the deferred amounts that would have been due in 2025. The 2026 tax amounts will be deferred to 2027 as set forth in Appendix A.

On September 13, 2001, the Governing Board approved deferral of EAA agricultural privilege taxes for 2000 classified vegetable acreage. The Everglades Forever Act provides in Section 373.4592(6)(d)(2), F.S. that the payment of the privilege taxes shall be deferred for a period of 1 year, and all subsequent annual payments shall be deferred for the same period.

For the 2000 vegetable classified acreage, the 2026 tax roll shall reflect the deferred amounts that would have been due in 2025. The 2026 tax amounts will be deferred to 2027 as set forth in Appendix B.

On September 8, 2016, the Governing Board approved deferral of EAA agricultural privilege taxes for 2016 classified vegetable acreage. The Everglades Forever Act provides in Section 373.4592(6)(d)(2), F.S. that the payment of the privilege taxes shall be deferred for a period of 1 year, and all subsequent annual payments shall be deferred for the same period.

For the 2016 vegetable classified acreage, the 2026 tax roll shall reflect the deferred amounts that would have been due in 2025. The 2026 tax amounts will be deferred to 2027 as set forth in Appendix C.

In addition, the District shall record a "Notice of Deferral of Taxes" for each year of each deferral, in the official records of each county in which the vegetable acreage subject to this deferment is located, as set forth in Section 373.4592(6)(d)(3), F.S.

Section 3. The Governing Board hereby approves the EAA agricultural privilege tax roll and further certifies the EAA agricultural privilege tax roll on compatible electronic medium to the tax collector of each county in which the EAA is located as set forth in Section 373.4592, F.S. A printed copy of the EAA agricultural privilege tax roll is also available for inspection by the public.

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 10th day of September, 2026.

APPENDIX A

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(1996 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
1	HUNDLEY FARMS INC	00374424000001010	24-44-37, E 3/4 OF E 1/2 OF NE 1/4	56.64	$1,416.00
2	CHAPLIN YVONNE T &	00374424000003010	24-44-37, E 1/2 OF NE 1/4 OF NW 1/4, E 1/2 OF SE 1/4 OF NW 1/4, W 1/2 OF NE 1/4, W 1/4 OF NE 1/4 OF NE 1/4, W 1/4 OF SE 1/4 OF NE 1/4, E 1/2 OF SW 1/4, E 1/2 OF NW 1/4 OF SW 1/4. E 1/4 OF SW 1/4 OF SW 1/4, W 1/2 OF SE 1/4, NE 1/4 OF SE 1/4 & W 1/2 OF SE 1/4 OF SE 1/4	96	$2,400.00
3	HAND FRANCES L	00374425000001010	25-44-37, ALL /LESS NW 1/4 & N 1/2 OF NW 1/4 OF SW 1/4 & CNL R/W & TR IN OR910P365/	447.75	$11,193.75
4	A DUDA & SONS INC	00374425000007010	25-44-37, NW 1/4, N 1/2 OF NW 1/4 OF SW 1/4 & TRGLR TR IN NE 1/4 IN OR910P365	186.2	$4,655.00
5	A DUDA & SONS INC	00374435000009000	35-44-37, ALL	182.6	$4,565.00
6	HAND FRANCES	00374436000009000	36-44-37, ALL /LESS SFC CNL/	627	$15,675.00
7	T I I F LESSOR	00374501000009000	1-45-37, ALL	640	$16,000.00
8	A DUDA & SONS INC	00374502000009000	2-45-37, ALL	320	$8,000.00
9	T I I F LESSOR	00374512000009000	12-45-37, ALL	640	$16,000.00
10	T I I F LESSOR	00374513000009000	13-45-37, ALL	640	$16,000.00
11	KING RANCH INC	00374514000009000	14-45-37, ALL	142.1	$3,552.50
12	KING RANCH INC	00374515000009000	15-45-37, ALL	91.9	$2,297.50
13	KING RANCH INC	00374524000009000	24-45-37, ALL	218.1	$5,452.50

APPENDIX A

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(1996 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
14	FLOR-AG CORP	00384414000009000	14-44-38, ALL	280	$7,000.00
15	PELAEZ & SONS INC	00384418000007000	18-44-38, W 528/1000 LYG S & W OF HILLSBORO CNL & W 200 FT OF S 2800.7 FT OF E 472/1000 LYG S & W OF HILLSBORO CNL	85	$2,125.00
16	PELAEZ & SONS INC	00384419000001030	19-44-38, NW 1/4 OF NE 1/4, E 1/2 OF NE 1/4 OF NE 1/4, W 1/4 OF NE 1/4 OF NE 1/4, SE 1/4 OF NE 1/4, W 1/4 OF SW 1/4 OF NE 1/4 & E 1/2 OF SW 1/4 OF NE 1/4	40	$1,000.00
17	SULLIVAN A J	00384425000009000	25-44-38, ALL	174.1	$4,352.50
18	HUNDLEY FARMS INC	00384432000009000	32-44-38, ALL	218.4	$5,460.00
19	HUNDLEY FARMS INC	00384433000007000	33-44-38, ALL S & W OF HILLSBOROUGH CNL (LESS CNL R/W)	328.3	$8,207.50
20	SCHLECHTER ELEANOR W	00384434000001000	34-44-38, ALL N & E OF HILLSBOROUGH CNL	120	$3,000.00
21	SCHLECHTER ELEANOR W	00384435000009000	35-44-38, ALL	320	$8,000.00
22	SCHLECHTER ELEANOR W	00384436000009000	36-44-38, ALL	90	$2,250.00
23	TIITF/PRIVATE COMPANY	00384506000009000	6-45-38, ALL	640	$16,000.00
24	TIITF/PRIVATE COMPANY	00384508000009000	8-45-38, ALL	640	$16,000.00
25	TIITF/PRIVATE COMPANY	00384516000009000	16-45-38, ALL	320	$8,000.00
26	TIITF/PRIVATE COMPANY	00384517000009000	17-45-38, ALL	320	$8,000.00

APPENDIX A

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(1996 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
27	T I I F LESSOR	00384518000009000	18-45-38, ALL	640	$16,000.00
28	KING RANCH INC	00384533000001000	45-38, E 1/2 OF SEC 33 & ALL SECS 34 TO 36 INC CONT 2240.30 AC	360.3	$9,007.50
29	SUGAR BELLE JOINT VENTURE	00384601000009000	1-46-38, ALL OF SEC	80	$2,000.00
30	SUGAR BELLE JOINT VENTURE	00384602000009000	46-38, ALL SEC 2 & E 2670.02 FT OF SEC 3	640	$16,000.00
31	LEON MOSS RANCH INC	00394233000009000	33-42-39, ALL /LESS R/W OF SECONDARY CHANNELS/	623.3	$15,582.50
32	HUNDLEY FARMS INC	00394332000009000	32-43-39, ALL (LESS SR 80 R/W)	68.4	$1,710.00
33	HUNDLEY FARMS INC	00394333010010000	SUB IN PB8P82 TRS 1 TO 69 INC /LESS CNL & RD R/W/	158.3	$3,957.50
34	HUNDLEY FARMS INC	00394333010700000	SUB IN PB8P82 TR 70 /LESS CNL & RD R/W/	6.33	$158.25
35	HUNDLEY JOHN L & PATRICIA K	00394333010710000	SUB IN PB8P82 TRS 71 TO 74 INC /LESS CNL & RD R/W/	19.4	$485.00
36	HUNDLEY JOHN L & PATRICIA K	00394333010750000	SUB IN PB8P82 TRS 75 TO 77 INC /LESS CNL L-13 & RD R/W/	18.45	$461.25
37	HUNDLEY JOHN L & PATRICIA K	00394333010780000	SUB IN PB8P82 TR 78 /LESS CNL & RD R/W/	6.83	$170.75
38	HUNDLEY JOHN L & PATRICIA K	00394333010790000	33-43-39 & 43-44-39 SUB AS IN PB 8 P 82 TR 79 TO 82 INC /LESS CANAL & RD R/W/	19.72	$493.00
39	KNIGHT HOLDINGS LTD	00394405000009000	5-44-39, ALL /LESS S 45 FT & RD R/W/	189.1	$4,727.50

APPENDIX A

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(1996 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
40	KNIGHT SAMUEL N SR TR	00394418010010010	REPLAT OF GLADEVIEW FARMS TRS 1 TO 8 /LESS S 28 FT/ & TRS 9 TO 16 INC	143.5	$3,587.50
41	KNIGHT HOLDINGS LTD	00394419010010010	REPLAT OF GLADEVIEW FARMS TRS 1 TO 8 (LESS S 27 FT) & TRS 9 TO 16 & TH PT OF SEC 19 ADJ THERETO (LESS TH PT IN OR3502P1071)	429.4	$10,735.00
42	HUNDLEY FARMS INC	00394530000007000	30-45-39, ALL LYG S & W OF HILLSBORO CNL (LESS S DD CNL)	73.5	$1,837.50
43	KING RANCH INC	00394531000007000	31-45-39, ALL LYG S & W OF HILLSBORO CNL	183	$4,575.00
44	SUGAR BELLE JOINT VENTURE	00394540000000041	45/46-39, SLY 5274 FT OF LTS 5 & 6 & TH PT OF LT 4 LYG S & W OF HILLSBORO CNL CONT 1457.43 AC	360	$9,000.00

Total Veg Acres: 11,883.62

Total Tax Deferred Resutling from 1996 Disaster Deferral: $297,090.50

APPENDIX B

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(2000 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
1	ZALOOM BASIL J TR	00374412000005010	12-44-37, ALL S OF HILLSBOROUGH CNL (LESS SFC CNL @ LESS L-14 R/W)	83.7	$2,092.50
2	CHAPLIN YVONNE T & S K A ENTERPRISES	00374424000003010	24-44-37, E 1/2 OF NE 1/4 OF NW 1/4, E 1/2 OF SE 1/4 OF NW 1/4, W 1/2 OF NE 1/4, W 1/4OF NE 1/4 OF NE 1/4, W 1/4 OF SE 1/4 OF NE 1/4, E 1/2 OF SW 1/4, E 1/2 OF NW 1/4 OF SW 1/4. E 1/4 OF SW 1/4 OF SW 1/4, W 1/2 OF SE 1/4, NE 1/4 OF SE 1/4 @ W 1/2 OF SE 1/4 OF SE 1/4	163.9	$4,097.50
3	HAND FRANCES L	00374425000001010	25-44-37, ALL /LESS NW 1/4 @ N 1/2 OF NW 1/4 OF SW 1/4 @ CNL R/W @ TR IN OR910P365/	150	$3,750.00
4	A DUDA & SONS INC	00374426000009000	26-44-37, ALL	150	$3,750.00
5	A DUDA & SONS INC	00374435000009000	35-44-37, ALL	110	$2,750.00
6	HAND FRANCES	00374436000009000	36-44-37, ALL, OF SEC	627	$15,675.00
7	TIITF % DEPT OF ENV PROTECTION	00374501000009000	1-45-37, ALL	640	$16,000.00
8	TIITF % DEPT OF ENV PROTECTION	00374512000009000	12-45-37, ALL	320	$8,000.00
9	PELAEZ & SONS INC	00384418000007000	18-44-38, W 528/1000 LYG S @ WOF HILLSBORO CNL @ W 200 FT OF S 2800.7 FT OF E 472/1000 LYG S @ W OF HILLSBORO CNL	90	$2,250.00
10	KNIGHT HOLDINGS LTD TR	00384419000005000	19-44-38 S 1/2	170.5	$4,262.50
11	KNIGHT HOLDINGS LTD TR	00384421000001010	21-44-38, ALL (LESS NLY 27.56 FT OF E 1/2 @ NLY 64 FT OF W 1/2)	204.1	$5,102.50
12	TIITF % DEPT OF ENV PROTECTION	00384506000009000	6-45-38, ALL	640	$16,000.00

APPENDIX B

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(2000 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
13	TIITF % DEPT OF ENV PROTECTION	00384507000009000	7-45-38, ALL	320	$8,000.00
14	TIITF % DEPT OF ENV PROTECTION	00384508000009000	8-45-38, ALL	640	$16,000.00
15	TIITF % DEPT OF ENV PROTECTION	00384517000009000	17-45-38, ALL	320	$8,000.00
16	TIITF % DEPT OF ENV PROTECTION	00384518000009000	18-45-38, ALL	640	$16,000.00
17	GRIFFIN LAWRENCE E & BERNICE L GRIFFIN TRS	00384524000007010	24-45-38, S 1/8 LYG S @ W OF HILLSBORO CNL	60	$1,500.00
18	HUNDLEY FARMS INC	00394333010010000	SUB IN PB8P82 TRS 1 THRU 66 @ TRS 67 THRU 69 (LESS L-13 K/A OCEAN CNL R/W)	279.8	$6,995.00
19	HUNDLEY JOHN L & PATRICIA K	00394333010710000	SUB IN PB8P82 TRS 71 THRU 74 (LESS L-13 K/ A OCEAN CNL R/W)	25.63	$640.75
20	HUNDLEY JOHN L & PATRICIA K	00394333010750000	SUB IN PB8P82 TRS 75 TO 77 INC /LESS CNL L-13 @ RD R/W/	18.45	$461.25
21	HUNDLEY JOHN L & PATRICIA K	00394333010780000	SUB IN PB8P82 TR 78 (LESS L-13 K/A OCEAN CNL R/W)	6.83	$170.75
22	HUNDLEY JOHN L & PATRICIA K	00394333010790000	SUB IN PB8P82 TRS 79 THRU 82 (LESS L-13 K/ A OCEAN CNL R/W)	19.72	$493.00
23	KNIGHT HOLDINGS LTD TR	00394420010110010	REPLAT OF GLADEVIEW FARMS TRS 11 TO 14 (LESS S 27 FT) @ TRS 15 TO 18 @ TH PT OF SEC 20 (LESS TH PT IN OR3502P1071)	193.3	$4,832.50
24	KNIGHT HOLDINGS LTD TR	00394430010010010	REPL OF GLADEVIEW FARMS TRS 1 TO 16 (LESS E 600 FT OF TR 9 @ TH PT IN OR3502P1071 @ TH PT OF SEC 30 ADJ THERETO	204.5	$5,112.50

APPENDIX B

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(2000 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
25	SAK FARMS	00394431010011000	REPL OF GLADEVIEW FARMS TRS 9 TO 16 @ TH PT OF SEC 31 ADJ THERETO (LESS TH PT IN OR3451P811)	109	$2,725.00

Total Veg Acres: 6,186.43

Total Tax Deferred Resutling from 2000 Disaster Deferral: $154,660.75

APPENDIX C

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(2016 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
1	TIITF LESSOR DUDA & SONS LESSEE	00374512000009000	12-45-37, ALL	640	$16,000.00
2	CYPRESS LAND HOLDINGS BELLE GLADE LLC	00384435000009000	35-44-38, ALL	640	$16,000.00
3	CYPRESS LAND HOLDINGS BELLE GLADE LLC	00384436000009000	36-44-38, ALL	640	$16,000.00
4	TIITF DEPT OF ENV PROTECTION C/O	00384507000009000	7-45-38, ALL	640	$16,000.00
5	ROTH FARMS INC	00394406000003010	6-44-39, W 1/2 /LESS N 127.3 FT/	164.2	$4,105.00
6	ROTH FARMS INC	00394407010010010	REPLAT OF GLADEVIEW FARMS TRS 1 TO 8 /LESS S 144 FT/ & TRS 9 TO 16 INC	251	$6,275.00
7	TKM BENGARD FARMS LLC	00394431010011000	REPL OF GLADEVIEW FARMS TRS 9 TO 16 & TH PT OF SEC 31 ADJ THERETO (LESS TH PT IN OR3451P811)	309.46	$7,736.50
8	TKM BENGARD FARMS LLC	00394431010015000	REPL OF GLADEVIEW FARMS TRS 1 TO 8 INC	309	$7,725.00
9	TKM BENGARD FARMS LLC	00394432010113000	REPL OF GLADEVIEW FARMS TRS 15 TO 18 & TH PT OF SEC 32 ADJ THERETO (LESS TH PT IN OR3451P811)	151.43	$3,785.75
10	TKM BENGARD FARMS LLC	00394432010117000	REPL OF GLADEVIEW FARMS TRS 11 TO 14 INC	153	$3,825.00
11	H & A FARMING & LEASING	48374217000001010	17-42-37, TH PT OF E 1/2 LYG SOF PELICAN RIVER & W OF & ADJ TO FEC RY R/W & STATE MEANDER LI BEING A TR OF LAKE BOTTOM LAND MEAS 753.21 FT ALG SWLY BNDRY	10.44	$261.00
12	H & A FARMING & LEASING	48374217000005000	17-42-37, TRACT OF LAKE BOTTOM IN E 1/2 LYG BET STATE MEANDER LINE & FEC RY R/W IN OR1692P992	4.5	$112.50

APPENDIX C

2026 Palm Beach County Disaster Deferred Parcel and Legal Lines

(2016 Disaster Declaration)

Line #	Name	Parcel ID	Legal Line	Veg Acres	Deferred Tax
13	H & A FARMING & LEASING LLC	48374217020220010	OKEELANTA PLANTATION COS SUB TR 22 (LESS N 15 FT LARRIMORE RD R/W), TRS 23 THRU 26, TR 27 (LESS N 15 FT LARRIMORE RD R/W) & TR 28 & PAR LYG BET SLY LI OF TRS 20, 26 & 28 & NLY R/W LI OF PELICAN RIVER K/A PAR B IN OR24824P757	75.2	$1,880.00
14	R L T FARM LLC DALLAS APELGREN C/O	48374218180200010	RIDGEWAY BEACH TR 20 E OF RD, TRS 21, 22, 45, 46, 53, 54, 77, 78 & E 61 FT OF TRS 47, 52 & 79 / LESS RD & CNL R/W/	32.6	$815.00
15	H & A FARMING & LEASING LLC	48374219000001160	19-42-37, PT OF SEC IN DB416 P274	27.2	$680.00

Total Veg Acres: 4,048.03

Total Tax Deferred Resutling from 2016 Disaster Deferral: $101,200.75

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0912

A Resolution of the Governing Board of the South Florida Water Management District relating to the C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll for 2026; providing an effective date.

WHEREAS, the Legislature has enacted Section 373.4592, Florida Statutes (F.S.) (the "Everglades Forever Act"); and

WHEREAS, the Everglades Forever Act imposes an annual C-139 agricultural privilege tax (the "C-139 Tax") for the privilege of conducting an agricultural trade or business on certain real property located within the C-139 Basin that is classified as agricultural under the provisions of Chapter 193, F.S. The C-139 Basin is defined by the Everglades Forever Act as set forth in Subsections 373.4592(2)(c) and 373.4592(16), F.S.; and

WHEREAS, the Everglades Forever Act requires the Governing Board (the "Board") of the South Florida Water Management District (the "District") to determine the classification of property as "vegetable acreage" as set forth in Section 373.4592(7)(d), F.S.; and

WHEREAS, the Everglades Forever Act further requires that by September 15 of each year, the Governing Board of the District certify by resolution the C-139 agricultural privilege tax roll on compatible electronic medium to the tax collector of each county in which a portion of the C-139 Basin is located, as set forth in Section 373.4592(7)(b), F.S.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

Section 1. The Governing Board of the South Florida Water Management District hereby determines the classification of property as vegetable acreage upon application of the owner, lessee, or other appropriate interest holder, property subject to the C-139 Tax may be classified as "vegetable acreage" (as defined in the Everglades Forever Act).

Upon application of the owner, lessee or other appropriate interest holder, property subject to the C-139 Tax may be classified as "vegetable acreage" as set forth in Section 373.4592(7)(d), F.S. Under certain circumstances, vegetable acreage may be entitled to a deferral of the C-139 Tax upon declaration of a state of emergency or disaster as set forth in Section 373.4592(7)(d), F.S.

The Executive Director of the District received no applications for 2026 for classification as vegetable acreage on the C-139 agricultural privilege tax roll; therefore, no action is required on this issue.

Section 2. The Governing Board hereby approves the C-139 agricultural privilege tax roll and further certifies the C-139 agricultural privilege tax roll on compatible electronic medium to the tax collector of each county in which a portion of the C-139 Basin is located as set forth in Section 373.4592, F.S. A printed copy of the C-139 agricultural privilege tax roll is available for inspection by the public.

Section 3. This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 10th day of September 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0913

A Resolution of the Governing Board of the South Florida Water Management District adopting a Tentative Budget of $1,622,385,541 for Fiscal Year 2026-2027; providing an effective date.

WHEREAS, Chapters 200 and 373, Florida Statutes, as amended, and Chapter 25270, Laws of Florida, Act of 1949, require the Governing Board of the South Florida Water Management District to adopt a tentative budget for each fiscal year; and

WHEREAS, the Governing Board of the South Florida Water Management District, after careful consideration and study, has caused to be prepared a tentative budget of $1,622,385,541 for the District covering its proposed operation and requirements for the fiscal year beginning October 1, 2026, and ending September 30, 2027; and

WHEREAS, notice of intention to adopt said tentative budget was duly provided in the notice of proposed property taxes prepared and mailed to taxpayers by the property appraisers of all of the counties within the South Florida Water Management District's boundaries, and

WHEREAS, a public hearing was held by the Governing Board of the South Florida Water Management District in West Palm Beach, Florida, on September 10, 2026, at the time and place provided in said notices.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER MANAGEMENT DISTRICT:

SECTION 1. The attached budget is hereby adopted as the tentative budget of $1,622,385,541 for the District for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 10th day of September, 2026.

ATTACHMENT A

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

RESOLUTION NO. 2026 - 0913

TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2026-2027

	Millages	GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL CAPITAL PROJECTS FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUND	TOTAL TENTATIVE BUDGET
ESTIMATED REVENUES, TRANSFERS AND BALANCES							
Estimated Fund Balance and Net Assets							
Fund Balance, beginning of year (Net of Encumbrances)		27,138,135	103,026,713	15,655,231	-	16,339,674	162,159,753
Net Assets, beginning of year		-	-	-	11,988,414	-	11,988,414
Sub-Total		**27,138,135**	**103,026,713**	**15,655,231**	**11,988,414**	**16,339,674**	**174,148,167**
Encumbrances Funded By Future Cash Reimbursement (Estimate)		1,131,739	236,973,373	646,724,716		-	884,829,828
Encumbrances Funded By Fund Balance (Estimate)		15,599,548	52,185,416	97,879,948	231,174	-	165,896,085
Total Estimated Fund Balance and Net Assets, beginning of year		**43,869,421**	**392,185,502**	**760,259,895**	**12,219,588**	**16,339,674**	**1,224,874,080**
Estimated Revenues	**Millages**						
Ad Valorem- District-wide	**0.0948**	175,417,325	-	-	-	-	175,417,325
Ad Valorem- Okeechobee Basin	**0.1026**	-	173,069,221	-	-	-	173,069,221
Ad Valorem- Big Cypress Basin	**0.0978**	-	15,996,091	-	-	-	15,996,091
Ad Valorem - Everglades Restoration	**0.0327**	-	55,159,489	-	-	-	55,159,489
Agricultural Privilege Taxes		-	10,538,657	-	-	-	10,538,657
Intergovernmental		3,160,316	124,643,337	907,387,094	-	-	1,035,190,747
Licenses, Permits & Fees		4,650,000	98,000	-	-	-	4,748,000
Investment Income		2,800,008	3,616,815	757,869	-	-	7,174,692
Miscellaneous		1,177,832	4,804,433	20,000	-	-	6,002,265
Health Insurance		-	-	-	40,000,000	-	40,000,000
Self Insurance		-	-	-	4,691,969	-	4,691,969
Total Estimated Revenues		**187,205,481**	**387,926,043**	**908,164,963**	**44,691,969**	**-**	**1,527,988,456**
Operating Transfers (Net)		(45,521,119)	(73,583,604)	119,104,723	-	-	
TOTAL ESTIMATED REVENUES, TRANSFERS AND FUTURE DESIG. BALANCES		**$185,553,783**	**$706,527,941**	**$1,787,529,581**	**$56,911,557**	**$16,339,674**	**$2,752,862,536**
BUDGETED EXPENDITURES AND ENCUMBRANCES							
Administrative Services & Executive Offices							
Water Resources Planning and Monitoring		9,673,268	5,516,893	153,500	11,563,098	-	26,906,759
Land Acquisition, Restoration and Public Works		1,452,707	3,663,217	-	-	-	5,115,924
Operation and Maintenance of Works and Lands		11,548,837	11,375,335	63,847	19,640,064	-	42,628,083
Regulation		571,280	-	-	4,472,030	-	5,043,310
Outreach		1,017,320	87,341	-	-	-	1,104,661
District Management and Administration		17,411,628	203,631	-	9,016,777	-	26,632,036
Administrative Services & Executive Offices Total		**41,675,040**	**20,846,417**	**217,347**	**44,691,969**	**-**	**107,430,773**
Big Cypress Basin							
Water Resources Planning and Monitoring		-	698,508	-	-	-	698,508
Operation and Maintenance of Works and Lands		-	1,539,938	-	-	-	1,539,938
Outreach		-	61,866	-	-	-	61,866
Big Cypress Basin Total		**-**	**2,300,312**	**-**	**-**	**-**	**2,300,312**
Ecosystem Restoration Division							
Water Resources Planning and Monitoring		3,105,453	6,563,480	-	-	-	9,668,933
Land Acquisition, Restoration and Public Works		7,299,117	95,325,179	452,996	-	-	103,077,292
Operation and Maintenance of Works and Lands		1,333,094	3,428,419	-	-	28,880	4,790,393
District Management and Administration		7,461	-	-	-	-	7,461
Ecosystem Restoration Division Total		**11,745,125**	**105,317,078**	**452,996**	**-**	**28,880**	**117,544,079**
Engineering, Construction & Modeling Division							
Water Resources Planning and Monitoring		5,917,084	2,806,411	-	-	-	8,723,495
Land Acquisition, Restoration and Public Works		2,559,537	7,179,242	899,647,140	-	-	909,385,919
Operation and Maintenance of Works and Lands		14,476,345	22,876,507	49,755,643	-	-	87,108,495
Regulation		65,515	-	-	-	-	65,515
Engineering, Construction & Modeling Division Total		**23,018,481**	**32,862,160**	**949,402,783**	**-**	**-**	**1,005,283,424**
Field Operations Division							
Water Resources Planning and Monitoring		63,502	698,326	-	-	-	761,828
Land Acquisition, Restoration and Public Works		117,860	7,736,989	-	-	-	7,854,849
Operation and Maintenance of Works and Lands		9,077,141	142,147,316	1,740,102	-	-	152,964,559
Regulation		244,865	-	-	-	-	244,865
District Management and Administration		34,405	-	-	-	-	34,405
Field Operations Division Total		**9,537,773**	**150,582,631**	**1,740,102**	**-**	**-**	**161,860,506**
Flood Control and Water Supply Planning Division							
Water Resources Planning and Monitoring		4,918,932	-	-	-	-	4,918,932
Land Acquisition, Restoration and Public Works		601,878	9,000,000	-	-	-	9,601,878
Operation and Maintenance of Works and Lands		3,019,444	66,798	44,000,000	-	-	47,086,242
Flood Control and Water Supply Planning Division Total		**8,540,254**	**9,066,798**	**44,000,000**	**-**	**-**	**61,607,052**
Information Technology Division							
Water Resources Planning and Monitoring		4,221,208	90,370	-	-	-	4,311,578
Land Acquisition, Restoration and Public Works		2,121,701	920,638	-	-	-	3,042,339
Operation and Maintenance of Works and Lands		15,607,417	7,820,105	2,385,000	-	-	25,812,522
Regulation		4,233,846	-	-	-	-	4,233,846
District Management and Administration		8,441,626	286,993	1,188,000	-	-	9,916,619
Information Technology Division Total		**34,625,798**	**9,118,106**	**3,573,000**	**-**	**-**	**47,316,904**

ATTACHMENT A
SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2026 - 0913
TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2026-2027

	GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL CAPITAL PROJECTS FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUND	TOTAL TENTATIVE BUDGET
Regulation Division						
Water Resources Planning and Monitoring	13,477	-	-	-	-	13,477
Operation and Maintenance of Works and Lands	16,960	4,000	-	-	-	20,960
Regulation	16,573,613	-	-	-	-	16,573,613
Regulation Division Total	**16,604,050**	**4,000**	**-**	**-**	**-**	**16,608,050**
CERP - Central Service Indirect Costs						
Land Acquisition, Restoration and Public Works	4,500,000	-	-	-	-	4,500,000
District Management and Administration	(4,500,000)	-	-	-	-	(4,500,000)
CERP - Central Service Indirect Costs Total	**-**	**-**	**-**	**-**	**-**	**-**
Reserves/Debt/Fees/Charges						
Water Resources Planning and Monitoring	-	1,524,677	-	-	-	1,524,677
Land Acquisition, Restoration and Public Works	-	-	27,058,950	-	-	27,058,950
Operation and Maintenance of Works and Lands	15,742,735	45,205,142	-	-	-	60,947,877
District Management and Administration	7,333,241	5,569,696	-	-	-	12,902,937
Res/Debt/Fees/Charges Total	**23,075,976**	**52,299,515**	**27,058,950**	**-**	**-**	**102,434,441**
Total Budgeted Expenditures	**168,822,497**	**382,397,017**	**1,026,445,178**	**44,691,969**	**28,880**	**1,622,385,541**
Encumbrances (Estimate)	16,731,286	289,158,789	744,604,664	231,174	-	1,050,725,913
TOTAL BUDGETED EXPENDITURES AND ENCUMBRANCES	**$185,553,783**	**$671,555,806**	**$1,771,049,842**	**$44,923,143**	**$28,880**	**$2,673,111,454**
NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED						
Net Assets (Self Insurance Fund Actuarial Need)	-	-	-	3,724,411	-	3,724,411
Net Assets (Health Insurance Fund - Fund Balance Utilization)	-	-	-	8,264,003	-	8,264,003
Nonspendable						
Inventory Reserve						
Big Cypress Basin	-	436,647	-	-	-	436,647
Okeechobee Basin	-	8,717,444	-	-	-	8,717,444
External Grants	-	50,558	-	-	-	50,558
Everglades Restoration Trust	-	4,343	-	-	-	4,343
Land Acquisition Trust	-	54,187	-	-	-	54,187
Save Our Rivers	-	22,464	-	-	-	22,464
Permanent Fund-Principal Portion						
Wetlands Mitigation Permanent Fund	-	-	-	-	15,951,294	15,951,294
Restricted for Fiscal Year 2027-28 - Fiscal Year 2030-31						
Big Cypress Basin	-	2,326,949	-	-	-	2,326,949
Big Cypress Basin Capital/Operations - Collier County MOU-Gordon/Palm River	-	3,594,625	3,295,527	-	-	6,890,152
C-51 Operations	-	58,720		-	-	58,720
Land Management (Lease Revenue)	-	4,403,556	-	-	-	4,403,556
Everglades Restoration and O&M Projects (Includes funds Transferred to District pursuant to 375.041(3)(b)4 F.S.)	-	74,813	1,671,842	-	-	1,746,655
Mitigation - Lake Belt	-	5,070,142	9,552,659	-	-	14,622,801
Mitigation - Wetland	-	10,157,687	1,959,711	-	359,500	12,476,898
Committed for Fiscal Year 2026-26 - Fiscal Year 2028-29	-	-	-	-	-	-
Total Net Assets, Restrictions and Commitments	**-**	**34,972,135**	**16,479,739**	**11,988,414**	**16,310,794**	**79,751,082**
Unassigned	-	-	-	-	-	-
TOTAL BUDGETED EXPENDITURES, ENCUMBRANCES, NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED	**$185,553,783**	**$706,527,941**	**1,787,529,581**	**56,911,557**	**16,339,674**	**2,752,862,536**