South Florida Water Management District

FINAL PUBLIC HEARING ON FISCAL YEAR 2026-2027 FINAL MILLAGE RATES AND FINAL BUDGET
AGENDA

September 22, 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 Final Millage Rates and Final Budget

5. Fiscal Year 2026-2027 Final 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. 2026-0914** Adopt the District-wide Final Millage Rate and certify the 2026 Tax Levy for the South Florida Water Management District (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. 2026-0915** Adopt the Final Millage Rate and certify the 2026 Tax Levy 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. 2026-0916** Adopt the Final Millage Rate and certify the 2026 Tax Levy 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. 2026-0917** Adopt the Final Millage Rate and certify the 2026 Tax Levy 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. 2026-0918** Adopt the Final Budget of $1,622,385,541 for Fiscal Year 2026-2027.

11. **Resolution No. 2026-0919** Recognize Specific Appropriations from the 2026-2027 General Appropriations Act together with prior appropriations as enacted by the Legislature of the State of Florida in the South Florida Water Management District's Fiscal Year 2026-2027 Adopted Budget; authorizing the Executive Director of the South Florida Water Management District, or Designee, to execute funding agreements with the Florida Department of Environmental Protection and to request distribution, transfer, release, advance, and reimbursement of funds through September 30, 2027

12. Adjourn

Presentation, Memorandums, and Resolutions

Agenda Item Background:

5-11 Heater FY2026-2027 Final Budget Update Memorandum
Resolution No. 2026-0914
Resolution No. 2026-0915
Resolution No. 2026-0916
Resolution No. 2026-0917
Resolution No. 2026-0918
Resolution No. 2026-0918 Attachment
Memorandum for Resolution No. 2026-0919
Resolution No. 2026-0919



SFWMD Fiscal Year 2026-2027 Second Public Budget Hearing

Final Millage and Budget Presentation

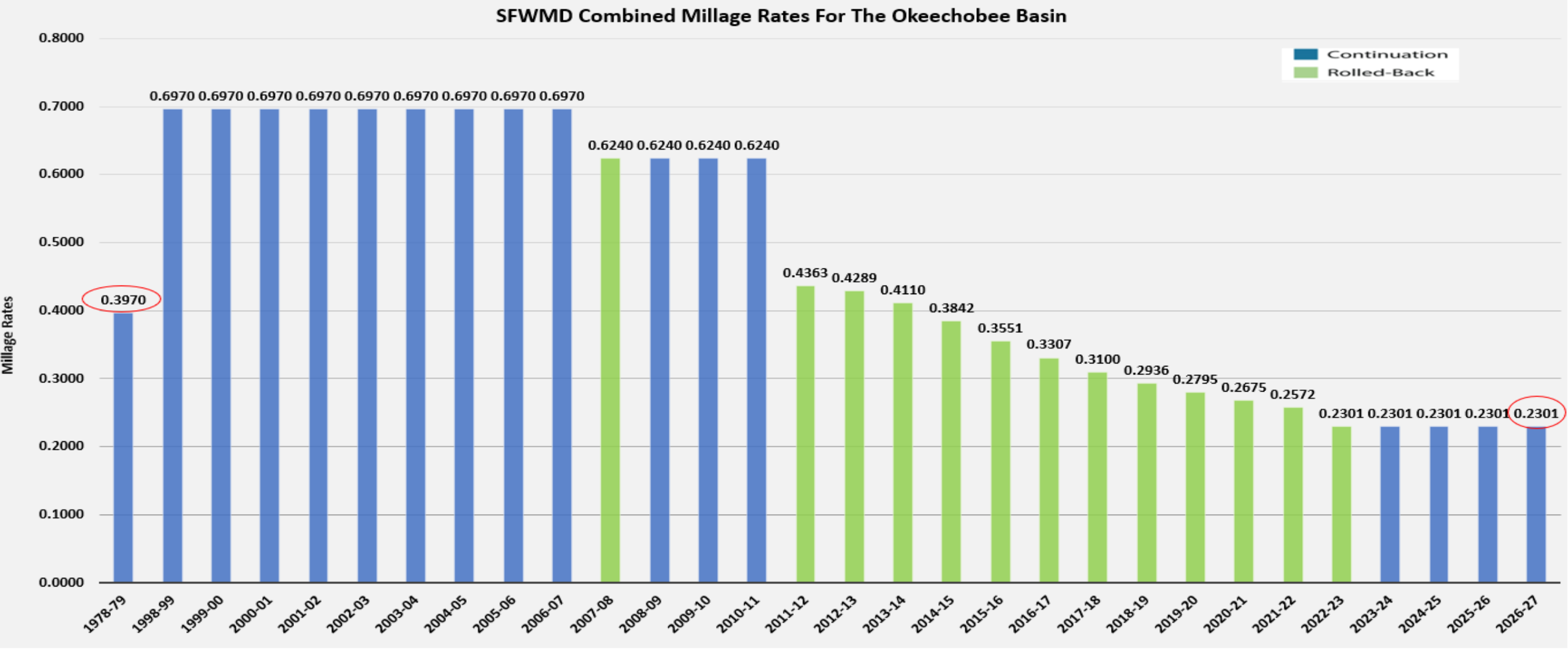
September 22, 2026

5:15 PM

Candida Heater
Administrative Services Division Director



Example - History of Okeechobee Basin Combined Millage Rate



Fiscal Year 2026-2027 Final Millage Rates

Millage Rates	Fiscal Year 2025-2026 Millage Rates	Fiscal Year 2026-2027 Final 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 Final Millage Rates Adoption Resolutions

- **Adopt Resolution 2026-0914:**

Adopt the District-wide Final 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 2026-0915:**

Adopt the Final 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

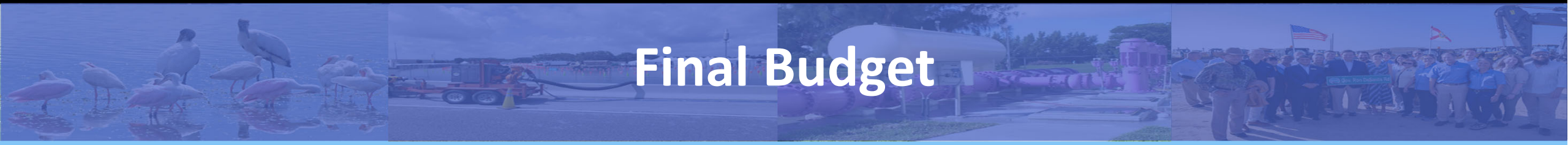
Fiscal Year 2026-2027 Final Millage Rates Adoption Resolutions

- **Adopt Resolution 2026-0916:**

Adopt the Final 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 2026-0917:**

Adopt the Final 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

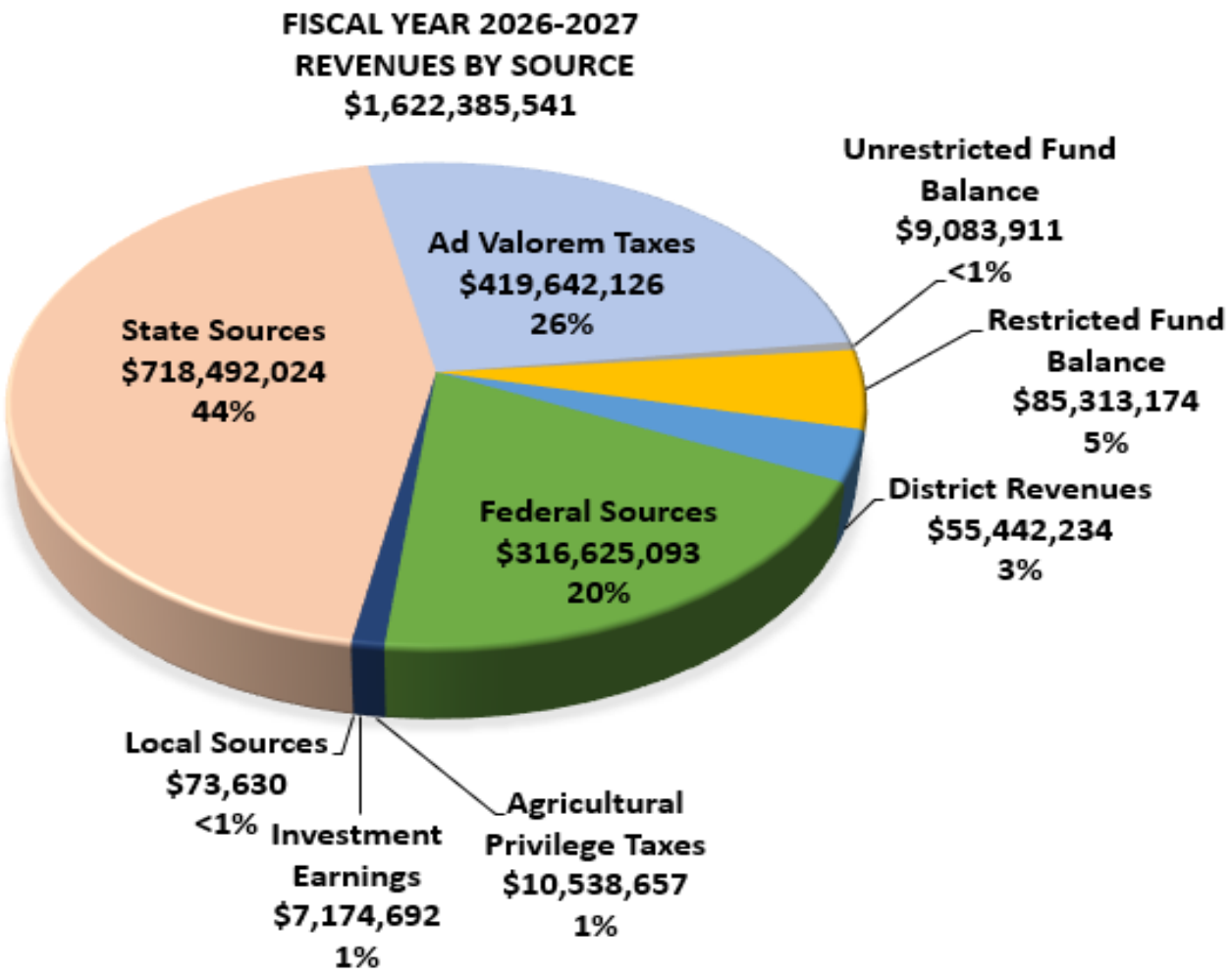


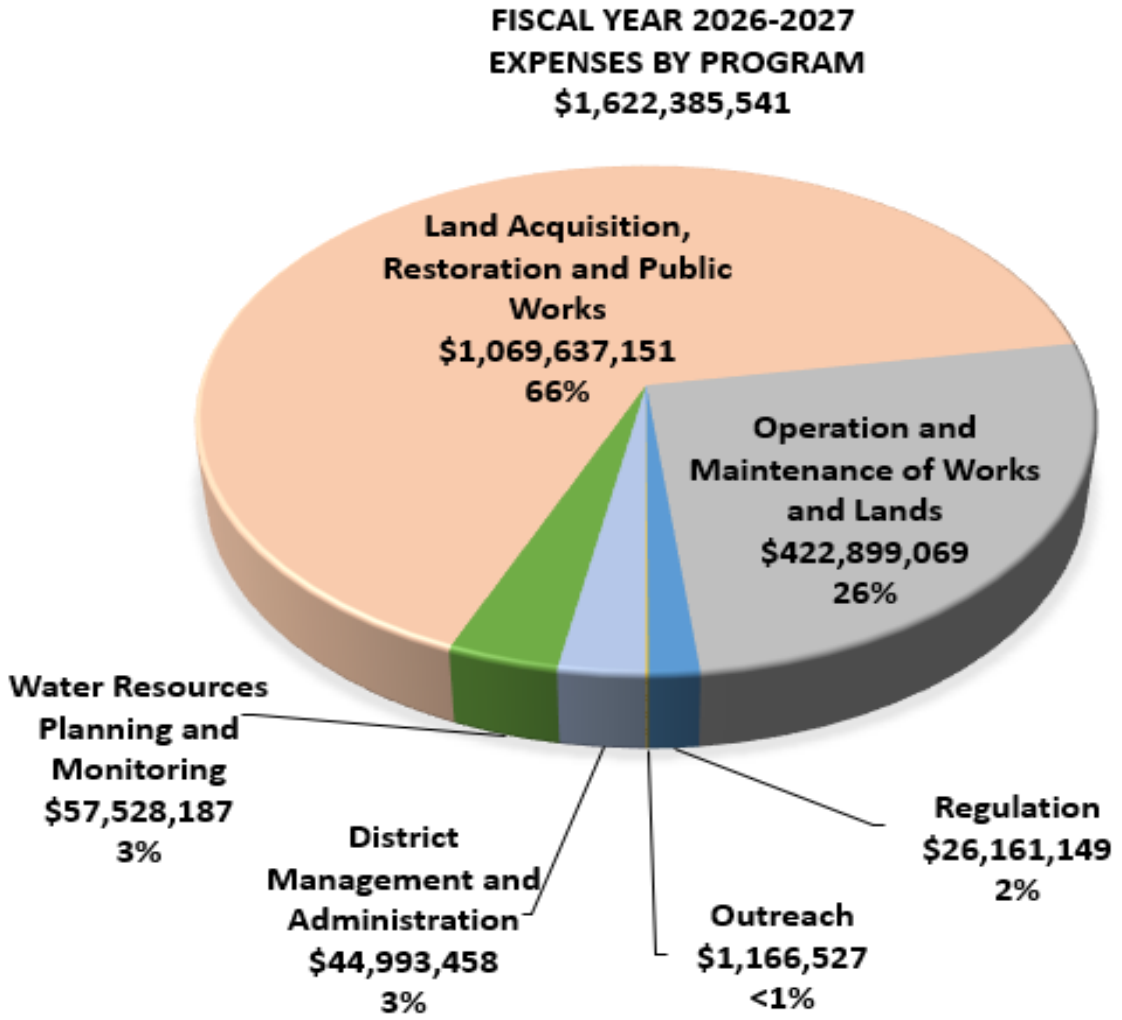
Final Budget

Revenue and Expenditure Budget

Presenter: Candida Heater

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





Fiscal Year 2026-2027 Final Budget Adoption Resolution

- **Adopt Resolution 2026-0918:**

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

2026-0919 General Appropriations Act

- **Resolution 2026-0919:**

Recognizing Specific Appropriations from the 2026-2027 General Appropriations Act together with prior appropriations as enacted by the Legislature of the State of Florida in the South Florida Water Management District's Fiscal Year 2026-2027 Adopted Budget; authorizing the Executive Director of the South Florida Water Management District, or Designee, to execute funding agreements with the Florida Department of Environmental Protection and to request distribution, transfer, release, advance, and reimbursement of funds through September 30, 2027.



Thank You

sfwmd.gov

Presenter: Candida Heater

MEMORANDUM

TO: Governing Board Members

FROM: Candida Heater, Director, Administrative Services

DATE: September 22, 2026

SUBJECT: Final Budget Public Hearing - September 22, 2026
Fiscal Year 2026-2027 Millage Rates and Budget Adoption

Attached is a packet of backup information for the September 22, 2026 final public hearing to adopt the District's Fiscal Year 2026-2027 millage rates and budget.

This is the second of two public hearings held in September pursuant to Chapter 200, Florida Statutes, to adopt the District Fiscal Year 2026-2027 millage rates and budget. The millage rates for District-wide (0.0948 mills), Big Cypress Basin (0.0978 mills), Okeechobee Basin (0.1026 mills), and Everglades Construction Project (0.0327 mills) remain unchanged from the tentative millage rates adopted on September 10th by the Governing Board. The Fiscal Year 2026-2027 Final Budget being presented is $1,622,385,541 and is the same as was presented and approved at the Tentative hearing meeting.

This packet includes the following materials:

- September 22 Public Hearing Agenda
- Five resolutions for Governing Board adoption:
  1) 2026-0914 Final District-wide Millage Rate for Fiscal Year 2026-2027
  2) 2026-0915 Final Big Cypress Basin Millage Rate for Fiscal Year 2026-2027
  3) 2026-0916 Final Okeechobee Basin Millage Rate for Fiscal Year 2026-2027
  4) 2026-0917 Final Everglades Construction Project Millage Rate for Fiscal Year 2026-2027
  5) 2026-0918 The District's Final Fiscal Year 2026-2027 Budget

Please contact me at (561) 682-6486 if you have any questions regarding the information provided.

CH/ls

Attachments

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0914

A Resolution of the Governing Board of the South Florida Water Management District to adopt the District-wide Final Millage Rate and certifying the 2026 Tax Levy for the South Florida Water Management District (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 22, 2026, following a public hearing, adopt its final millage rates and budget for Fiscal Year 2026-2027; and

WHEREAS, the Governing Board conducted a public hearing on September 10, 2026, and adopted tentative millage rates and a tentative budget; 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 District-wide 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-wide tax in the gross amount of $182,726,380 is necessary to provide funds for District budgeted expenditures as set forth in the final budget; and

WHEREAS, the millage rate to be levied by the District for the District-wide 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; and

WHEREAS, the millage rate established in this resolution does not exceed the rate adopted by the Governing Board at the public hearing on the tentative millage rates and the tentative budget.

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

Section 1. There is hereby 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. Said nine hundred forty-eight ten-thousandths mill (0.0948 mill) ($.0948 per $1,000 of assessed value) tax levy is hereby certified to the Department of Revenue and the respective Tax Collectors and Property Appraisers of each of the counties wholly or partially embraced within the limits of the South Florida Water Management District for extension on the 2026 tax rolls of each of said counties.

Section 3. The 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 4. The Governing Board hereby certifies the 2026 District-wide tax levy for the District to the Tax Collectors and Property Appraisers of the counties in which the District levies ad valorem taxes and authorizes whatever action required by law to impose and collect the taxes levied herein.

Section 5. This Resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 22nd day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD
By:

_____
Chauncey P. Goss, II
Chairman

Attest:

_____
District Clerk/Secretary

Legal form approved:
By:

_____
Office of Counsel

Print name:

_____

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0915

A Resolution of the Governing Board of the South Florida Water Management District adopting the Final Millage Rate and certifying the 2026 Tax Levy 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 22, 2026, following a public hearing, adopt its final millage rates and budget for Fiscal Year 2026-2027; and

WHEREAS, on August 28, 2026, the Big Cypress Basin Board passed a resolution to the Governing Board recommending a millage rate for the area of the District encompassing the Big Cypress Basin; and

WHEREAS, the Governing Board conducted a public hearing on September 10, 2026, and adopted tentative millage rates and a tentative budget; 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 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 final budget; and

WHEREAS, the 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; and

WHEREAS, the millage rate established in this resolution does not exceed the rate adopted by the Governing Board at the public hearing on the tentative millage rates and the tentative budget.

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

Section 1. There is hereby 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. Said nine hundred seventy-eight ten-thousandths mill (0.0978 mill) ($.0978 per $1,000 of assessed value) tax levy is hereby certified to the Department of Revenue and the respective Tax Collectors and Property Appraisers of each of the counties wholly or partially embraced within the limits of the South Florida Water Management District for the extension on the 2026 tax rolls of each of said counties.

Section 3. The 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 4. The Governing Board hereby certifies the 2026 tax levy for the District to Tax Collectors and Property Appraisers of the counties in which the District levies ad valorem taxes and authorizes whatever action required by law to impose and collect the taxes levied herein.

Section 5. This resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 22nd day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD
By:

_____
Chauncey P. Goss, II
Chairman

Attest:

_____
District Clerk/Secretary

Legal form approved:
By:

_____
Office of Counsel

Print name:

_____

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0916

A Resolution of the Governing Board of the South Florida Water Management District adopting the Final Millage Rate and certifying the 2026 Tax Levy 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 22, 2026, following a public hearing, adopt its final millage rates and budget for Fiscal Year 2026-2027; and

WHEREAS, the Governing Board conducted a public hearing on September 10, 2026, and adopted tentative millage rates and a tentative budget; 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 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 budget; and

WHEREAS, the 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; and

WHEREAS, the millage rate established in this resolution does not exceed the rate adopted by the Governing Board at the public hearing on the tentative millage rates and the tentative budget.

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

Section 1. There is hereby 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.

Section 2. Said one thousand twenty-six ten-thousandths mill (0.1026 mill) ($.1026 per $1,000 of assessed value) tax levy is hereby certified to the Department of Revenue and the respective Tax Collectors and Property Appraisers of each of the counties wholly or partially embraced within the limits of the South Florida Water Management District for extension on the 2026 tax rolls of each of said counties.

Section 3. The 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.

Section 4. The Governing Board hereby certifies the 2026 tax levy for the District to the Tax Collectors and Property Appraisers of the counties in which the District levies ad valorem taxes and authorizes whatever action required by law to impose and collect the taxes levied herein.

Section 5. This resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 22nd day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD
By:

_____
Chauncey P. Goss, II
Chairman

Attest:

_____
District Clerk/Secretary

Legal form approved:
By:

_____
Office of Counsel

Print name:

_____

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0917

A Resolution of the Governing Board of the South Florida Water Management District adopting the Final Millage Rate and certifying the 2026 Tax Levy 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 22, 2026, following a public hearing, adopt its final millage rates and budget for Fiscal Year 2026-2027; and

WHEREAS, the Governing Board conducted a public hearing on September 10, 2026 and adopted tentative millage rates and a tentative budget; 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 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 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; and

WHEREAS, the millage rate established in this resolution does not exceed the rate adopted by the Governing Board at the public hearing on the tentative millage rates and the tentative budget.

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

Section 1. There is hereby 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. Said three hundred twenty-seven ten-thousandths mill (0.0327 mill) ($.0327 per $1,000 of assessed value) tax levy is hereby certified to the Department of Revenue and the respective Tax Collectors and Property Appraisers of each of the counties wholly or partially embraced within the limits of the South Florida Water Management District for extension on the 2026 tax rolls of each of said counties.

Section 3. The 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 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.

Section 4. The Governing Board hereby certifies the 2026 tax levy for the District to the Tax Collectors and Property Appraisers of the counties in which the District levies ad valorem taxes and authorizes whatever action required by law to impose and collect the taxes levied herein.

Section 5. This resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 22nd day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD
By:

_____
Chauncey P. Goss, II
Chairman

Attest:

_____
District Clerk/Secretary

Legal form approved:
By:

_____
Office of Counsel

Print name:

_____

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0918

A Resolution of the Governing Board of the South Florida Water Management District adopting the Final Budget $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 final 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 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 or as the same may be amended, setting forth said tentative budget in full as the final budget for said District for said fiscal year, was duly published in newspapers of general circulation in each county having land in the District, all required by law; 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 22, 2026, at the time and place provided in said notices; and

WHEREAS, the Governing Board of the South Florida Water Management District desires to, simultaneously with the adoption of this resolution, approve all budget amendments and transfers of funds; and

WHEREAS, the budget presented contains an estimate of $1,050,725,913 in encumbrances previously entered into and anticipated to be outstanding at the start of the fiscal year, including the source of funds anticipated to be used in fulfilling these obligations.

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 final budget of $1,622,385,541 for the District for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, and it shall be the official operating and fiscal guide of the District for said fiscal year. This resolution authorizes during said fiscal year all transfers of funds in accordance with District policy.

Section 2. Reserves are designated as nonspendable, restricted, committed, assigned, and unassigned in accordance with the definitions set forth in

Statement No. 54 of the Governmental Accounting Standards Board. Encumbrances previously entered into with reserves are considered to be assigned. Amounts designated as committed can only be modified or rescinded by subsequent Governing Board resolution.

Section 3. The Executive Director, or designee, may revise the adopted Fiscal Year 2026-2027 Budget to reflect audited reserves and net assets and encumbrances outstanding at the start of the fiscal year as well as the source of funds anticipated to be used in fulfilling these obligations if different from the estimate contained herein.

Section 4. This resolution authorizes all budget amendments and transfers of funds as needed to respond to emergency conditions, including but not limited to any "disaster," "emergency," and/or "public health emergency" requiring a time-sensitive response to funding needs and/or appropriations. All transactions processed will be reported to the Governing Board in accordance with statutory and District policy requirements and are limited to disaster/emergency declarations, disaster/emergency orders, and executive orders made by the Governor of Florida, Governing Board, Executive Director of the District, Agencies of the State, or Federal Authorities.

Section 5. This resolution shall take effect immediately upon adoption.

PASSED and **ADOPTED** this 22nd day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD
By:

_____
Chauncey P. Goss, II
Chairman

Attest:

_____
District Clerk/Secretary

Legal form approved:
By:

_____
Office of Counsel

Print name:

_____

ATTACHMENT A
SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2026 - 0918
FINAL 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 FINAL 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 - 0918
FINAL 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 FINAL 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 2027-28 - Fiscal Year 2030-31	-	-	-	-	-	-
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**

M E M O R A N D U M

TO: Governing Board Members

FROM: Candida Heater, Director, Administrative Services Division

DATE: September 22, 2026

SUBJECT: Fiscal Year 2026-2027 and Prior Fiscal Years' State Appropriations

Summary
The annual Florida Legislative Session concludes with the approval of the General Appropriations Act, the law providing Florida with annual funding to operate. This annual resolution recognizes specific state funding for District projects from the 2026 and earlier Legislative Sessions. The annual cycle enables District staff to update the current and prior year carry forward appropriations, including retainage balances, for project funding through these appropriations. This resolution also authorizes the Executive Director, or Designee, to execute funding agreements with the Florida Department of Environmental Protection and to request distribution, transfer, release, advance, and reimbursement of funds through September 30, 2027.

Core Mission and Strategic Priorities
This action will secure funds for District activities that are consistent with our mission as well as the laws and regulations governing the use of the state funding.

Funding Source
The state's appropriations in 2026 and earlier Legislative Sessions.

Staff Contact and/or Presenter
Candida Heater / cheater@sfwmd.gov / 561-682-6486

CJH/LS
Attachment

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2026 - 0919

A Resolution of the Governing Board of the South Florida Water Management District recognizing Specific Appropriations from the 2026-2027 General Appropriations Act together with prior appropriations as enacted by the Legislature of the State of Florida in the South Florida Water Management District's Fiscal Year 2026-2027 Adopted Budget; authorizing the Executive Director of the South Florida Water Management District, or Designee, to execute funding agreements with the Florida Department of Environmental Protection and to request distribution, transfer, release, advance, and reimbursement of funds through September 30, 2027; providing an effective date.

WHEREAS, the appropriations identified in the 2026-2027 General Appropriations Act, and prior appropriations as enacted by the Legislature of the State of Florida, are recognized in the Fiscal Year 2026-2027 Adopted Budget by the South Florida Water Management District; and

WHEREAS, the Executive Director of the South Florida Water Management District, or designee, is authorized to request distribution, transfer, release, advance, and reimbursement of funds, consistent with Florida Statutes including Chapter 216, Chapter 373, and Chapter 375.

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 authorizes the inclusion of funding from the 2026-2027 and prior year General Appropriations Acts as enacted by the Legislature of the State of Florida in the District's Fiscal Year 2026-2027 Adopted Budget.

Section 2. The Governing Board of the South Florida Water Management District does hereby authorize the Executive Director of the South Florida Water Management District, or Designee, to execute funding agreements with the Florida Department of Environmental Protection and to request distribution, transfer, release, advance, and reimbursement of funds through September 30, 2027. Any such reimbursement requests are hereby authorized.

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

This space intentionally left blank.

PASSED and **ADOPTED,** this 22nd day of September, 2026.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD
By:

_____
Chauncey P. Goss, II
Chairman

Attest:

_____
District Clerk/Secretary

Legal form approved:
By:

_____
Office of Counsel

Print name:

_____