

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Appropriations

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BILL: SB 1120

INTRODUCER: Senator Brodeur

SUBJECT: Water Management Districts

DATE: February 11, 2026

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Reagan</u>	<u>Betta</u>	<u>AEG</u>	<b>Favorable</b>
2.	<u>Reagan</u>	<u>Sadberry</u>	<u>AP</u>	<b>Pre-meeting</b>

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**I. Summary:**

SB 1120 amends laws concerning water management district funding, budgeting, and business practices.

**District Funding**

The bill provides that water management districts may not use state funds as a local match for any state grant program unless specifically appropriated for that purpose.

The bill authorizes a district to levy ad valorem taxes by referendum to finance the construction of capital improvement projects related to water supply, water quality, flood protection and floodplain management, and natural systems.

The bill limits the water management districts to 25 percent of available funding for projects included in the Statewide Flooding and Sea Level Rise Resilience program, annually.

**District Budgets**

Concerning preliminary budgets: the bill requires a section for each water management district's capital improvement plan for the current fiscal year and the next fiscal year, which will be incorporated in the district's five-year capital improvement plan. The bill requires the South Florida Water Management District (SFWMD) to include a separate section in its preliminary budget for all projects within the Comprehensive Everglades Restoration Plan.

Concerning tentative budgets: the bill authorizes the Legislative Budget Commission to reject district budget proposals for any portion of the budget funded with state appropriations and any individual project in a district's five-year capital improvement plan, with an exception for any project fully funded with ad valorem taxes approved by voters.

The bill requires the SFWMD to incorporate the amount of state revenues appropriated for the fiscal year in the sections of its tentative budget document on the costs associated with the Everglades Construction Project and the Comprehensive Everglades Restoration Plan.

### **District Business Practices**

The bill prohibits a lobbyist or a principal from making, and a water management district governing board member, executive director, or district employee who qualifies as a local officer from knowingly accepting, any expenditure from a lobbyist for the purpose of lobbying.

The bill specifies that a quorum is necessary for a water management district governing board to conduct official business. It defines quorum as a majority of the members of the board, including appointed members and any vacancies.

For contractual services for the design, engineering, or construction of capital improvement projects costing \$20 million or more, the bill requires districts to give preference to the lowest responsible and responsive bid, proposal, or reply that includes proof of district-defined acceptable minimum work experience, project-specific payment and performance bonds, and minimum warranty of two years beginning at substantial completion, or that includes proof of a comparable financial assurance mechanism, as defined by district rule.

### **Everglades Restoration**

The bill requires the SFWMD to include the total estimated remaining cost to implement the comprehensive plan for the Central and Southern Florida Project Comprehensive Review Study in its progress report on the comprehensive plan.

The bill provides that state and local members of the South Florida Ecosystem Restoration Task Force must identify whether funding sources for projects included in the Integrated Delivery Schedule will be recurring state funds provided by the Land Acquisition Trust Fund or nonrecurring state funds.

The bill has no fiscal impact on state revenues or expenditures. See Section V., Fiscal Impact Statement.

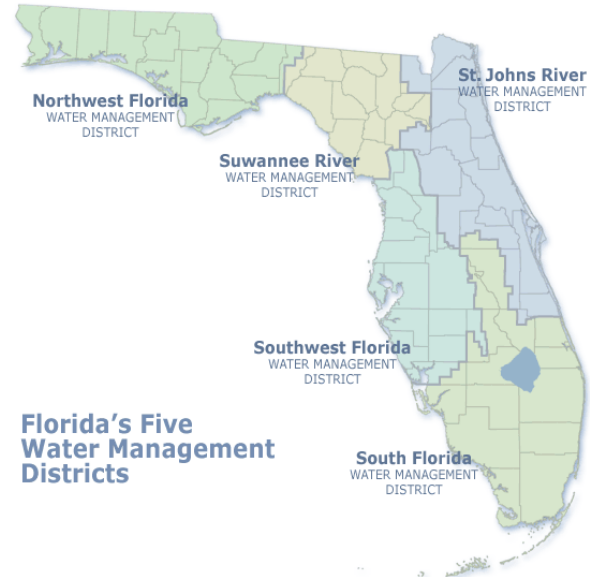
The bill has an effective date of July 1, 2026.

## II. Present Situation:

### Water Management Districts

Florida's water management districts are responsible for administering water resources at a regional level.<sup>1</sup> Their core focus is on water supply (including alternative water supply and the water resource development projects identified in a district's regional water supply plans), water quality, flood protection and floodplain management, and natural systems.<sup>2</sup>

Each water management district is directed by a governing board.<sup>3</sup> Each board includes nine members who reside in the district, except the Southwest Florida Water Management District board, which includes 13 members who reside in the district.<sup>4</sup> The Governor is tasked with appointing board members, subject to Senate confirmation.<sup>5</sup> Vacancies in governing boards prior to the expiration of the affected term must be filled for that term.<sup>6</sup>



Currently, the governing board for only one district – the St. Johns River Water Management District – has no vacancies.<sup>7</sup> The Northwest Florida, Suwannee River, South Florida, and Southwest Florida Water Management Districts each have one vacancy.<sup>8</sup>

A governing board is required to meet at least once a month and upon the call of the chair.<sup>9</sup> There is no statutory language defining a quorum for district governing board purposes.<sup>10</sup> The governing boards may conduct meetings by means of communications media technology.<sup>11</sup>

<sup>1</sup> Florida Department of Environmental Protection (DEP), *Water Management Districts*, <https://floridadep.gov/owper/water-policy/content/water-management-districts> (last visited Feb. 2, 2026); section 373.069, F.S.

<sup>2</sup> DEP, *Water Management Districts*; s. 373.535(1)(a)2., F.S.

<sup>3</sup> Section 373.073, F.S.

<sup>4</sup> Section 373.073(1)(a), F.S.

<sup>5</sup> *Id.*

<sup>6</sup> Section 373.076, F.S.

<sup>7</sup> Northwest Florida Water Management District, *Governing Board*, <https://nwfwater.com/about/governing-board/> (last visited Feb. 2, 2026); Suwannee River Water Management District, *Current Governing Board Members*, <https://www.mysuwanneeriver.com/134/Current-Board-Members> (last visited Feb. 2, 2026); St. Johns River Water Management District, *Governing Board*, <https://www.sjrwm.com/governingboard/> (last visited Feb. 2, 2026); Southwest Florida Water Management District, *Governing Board*, <https://www.swfwmd.state.fl.us/about/about-the-district/governing-board> (last visited Feb. 2, 2026); South Florida Water Management District (SFWM), *Governing Board*, <https://www.sfwmd.gov/who-we-are/governing-board> (last visited Feb. 2, 2026).

<sup>8</sup> *Id.*

<sup>9</sup> Section 373.079(7), F.S.

<sup>10</sup> *See* section 373.079, F.S.

<sup>11</sup> Section 373.079(7), F.S. As used in section 120.54(5)(b)2., F.S., communications media technology is “the electronic transmission of printed matter, audio, full-motion video, freeze-frame video, compressed video, and digital video by any method available.”

### ***Lobbying Water Management Districts and Ethics Investigations***

Ethics laws concerning lobbying before water management districts require a lobbyist<sup>12</sup> to register with the district they intend to lobby.<sup>13</sup> To register, a lobbyist must provide a statement signed by the principal<sup>14</sup> or principal's representative stating that the lobbyist is authorized to represent the principal. The principal must also identify its main business on the authorization statement.<sup>15</sup> The registration form requires each lobbyist to disclose certain information.<sup>16</sup>

The Commission on Ethics<sup>17</sup> is required to investigate a lobbyist or principal if it receives allegations that the lobbyist or principal has failed to register with a district or has knowingly submitted false information in a report or registration.<sup>18</sup>

### ***Water Management District Contracts***

Water management districts are authorized in statute to purchase commodities and contractual services that have been procured pursuant to competitive bid, request for proposal, request for qualification, competitive selection, or competitive negotiation.<sup>19</sup> This authorization does not extend to the purchase of commodities and contractual services that fall under the definition of "professional services" in s. 287.055, F.S.<sup>20</sup>

Professional services are defined in the Consultants' Competitive Negotiation Act to include services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping.<sup>21</sup> The Act requires a water management district to publicly announce when such professional services must be purchased for projects that meet certain threshold amounts.<sup>22</sup> For each proposed project, the district must select, in order of preference, at least three firms that are the most highly qualified to perform the required services.<sup>23</sup> To do this, the district must consider factors including, but not limited to, the ability level of professional personnel, whether a firm is a certified minority business enterprise, past performance, and willingness to meet time and budget requirements.<sup>24</sup>

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<sup>12</sup> A lobbyist is a person who is employed and receives payment for lobbying, or a person who is principally employed for governmental affairs by another person or governmental entity to lobby on behalf of that other person or governmental entity. Section 112.3215(1)(h), F.S.

<sup>13</sup> Section 112.3261(2), F.S.

<sup>14</sup> A principal is the person, firm, corporation, or other entity that employs or retains a lobbyist. Section 112.3215(1)(i), F.S.

<sup>15</sup> *Id.*

<sup>16</sup> Section 112.3261(2)(a)-(d), F.S.

<sup>17</sup> The Commission on Ethics is created in statute to "serve as guardian of the standards of conduct for the officers and employees of the state, and of a county, city, or other political subdivision of the state...and to serve as the independent commission provided for in s. 8(f), Art. II of the State Constitution." Section 112.320, F.S.

<sup>18</sup> Section 112.3261(7), F.S.

<sup>19</sup> Section 373.6075, F.S. Water management districts may purchase commodities and contractual services from the purchasing contracts of special districts, municipalities, counties, other political subdivisions, educational institutions, other states, nonprofit entities, purchasing cooperatives, or the federal government. *Id.*

<sup>20</sup> *Id.*

<sup>21</sup> Section 287.055(2)(a), F.S.

<sup>22</sup> Section 287.055(3)(a)1., F.S. Threshold amounts for purchasing categories are as follows: Category 1 is \$20,000, Category 2 is \$35,000, Category 3 is \$65,000, Category 4 is \$195,000, and Category 5 is \$325,000. Section 287.017, F.S.

<sup>23</sup> Section 287.055(4)(b), F.S.

<sup>24</sup> *Id.*

### ***Water Management District Budget Development***

The water management district fiscal year begins on October 1 and ends on September 30 of the following year.<sup>25</sup> On January 15 of each year, the water management districts must submit a preliminary budget for the next fiscal year for legislative review.<sup>26</sup> The Legislature may review each preliminary budget by March 1 and submit comments to the districts.<sup>27</sup> Any district that receives comments must respond in writing to the Legislature and the Governor by March 15.<sup>28</sup>

Following the review of the preliminary budget, if the Legislature takes no action<sup>29</sup> by July 1, a water management district may proceed with the budget process.<sup>30</sup> By July 15 of each year, the budget officer of each district must develop a tentative budget and submit it for review and adoption by the governing board.<sup>31</sup> By August 1, the tentative budget must also be submitted for review to the Legislature, the Governor, the chairs of all legislative committees and subcommittees that have substantive or fiscal jurisdiction over water management districts, the secretary of the Florida Department of Environmental Protection (DEP), and the governing body of each county in which the district has jurisdiction or derives any funds for district operations.<sup>32</sup> The tentative budget submission must include a description of any significant changes from the preliminary budget.<sup>33</sup>

By September 5, the chairs of each legislative committee and subcommittee may submit comments and objections to the districts.<sup>34</sup> Each district's governing board must include its response in the record of the meeting in which the final budget is adopted.<sup>35</sup> The record must be transmitted to the Governor, the chairs of the legislative appropriations committees, and the DEP. Then, by December 15, the Executive Office of the Governor must file with the Legislature a report that summarizes its review of the tentative budget.<sup>36</sup>

The Executive Office of the Governor may approve or disapprove all or part of the budget of each water management district.<sup>37</sup> The Legislative Budget Commission may also reject the following district budget proposals:

- A single purchase of land over \$10 million, except for land exchanges.

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<sup>25</sup> Section 373.536, F.S.

<sup>26</sup> Section 373.535(1)(a), F.S. The preliminary budget must be submitted to the President of the Senate, the Speaker of the House of Representatives, and the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction over water management districts, as applicable. *Id.*

<sup>27</sup> Section 373.535(2)(a), (b), F.S.

<sup>28</sup> Section 373.535(2)(b), F.S.

<sup>29</sup> The Legislature is required to annually review districts' preliminary budgets to ensure that taxes authorized by chapter 373, F.S., continue to be in proportion to the benefits derived by the parcels of real estate within the districts. Based on the review, the Legislature can set the authorized maximum millage rate or the maximum amount of property tax revenue to be raised by each district in the next fiscal year from the taxes levied. Section 373.503(4), F.S.

<sup>30</sup> Section 373.535(2)(c), F.S.

<sup>31</sup> Section 373.535(3), F.S.; section 373.536(2), F.S.

<sup>32</sup> Section 373.536(5)(d), F.S. The tentative budget must also be posted on the district's website at least two days prior to budget hearings. *Id.*

<sup>33</sup> *Id.*

<sup>34</sup> Section 373.536(5)(f), F.S.

<sup>35</sup> *Id.*

<sup>36</sup> Section 373.536(5)(g), F.S.

<sup>37</sup> Section 373.536(5)(a), F.S.

- Any cumulative purchase of land during a single fiscal year over \$50 million.
- Any issuance of debt on or after July 1, 2012.
- Program expenditures relating to salaries and benefits, expenses, operating capital outlay, number of authorized positions, and other personal services for public outreach activities, lobbying, management, and administration<sup>38</sup> in excess of 15 percent of a district's total annual budget.
- Any individual variances in the tentative budget over 25 percent from the preliminary budget.<sup>39</sup>

Written disapproval of any provision in the tentative budget must be received by the district at least five business days before the final district budget adoption hearing.<sup>40</sup>

After the final budget adoption hearing, each district must submit copies of the following documents to the Governor, the Legislature, the chairs of all legislative committees and subcommittees with substantive or fiscal jurisdiction over the districts, the secretary of the DEP, and the governing board of each county in which the district has jurisdiction or derives any funds for the operation of the district:

- The adopted budget;
- A financial audit of the district's accounts and records;
- A five-year capital improvement plan, which will be included in the consolidated annual report<sup>41</sup> and which must include expected sources of revenue for planned improvement; and
- A five-year water resource development work program.<sup>42</sup>

### ***Water Management District Budget Contents***

Each preliminary budget must include the following:

- A section clearly identifying and justifying each proposed expenditure relating to salaries and benefits, expenses, operating capital outlay, number of authorized positions, and other personal services for public outreach activities, lobbying, management, and administration.<sup>43</sup> It must also identify the source of funds for each proposed expenditure.
- A section identifying the justification for proposed expenditures by core mission area of responsibility and the source of funds needed for activities related to water supply, water quality, flood protection and floodplain management, and natural systems.
- A section reviewing the adopted and proposed budget allocations by program area and the performance metrics of the prior year.
- An analysis of each preliminary budget to determine the adequacy of fiscal resources available to the district and the adequacy of proposed district expenditures relating to its core mission areas. The analysis must be based on the needs of each district for its core mission areas of responsibility.<sup>44</sup>

<sup>38</sup> These expenditures are listed in s. 373.536(5)(e)4.e. and f., F.S.

<sup>39</sup> Section 373.536(5)(c), F.S.

<sup>40</sup> Section 373.536(5), F.S.

<sup>41</sup> The consolidated annual report is required under the Florida Water Plan in section 373.036(7), F.S.

<sup>42</sup> Section 373.536(6)(a), F.S.

<sup>43</sup> Section 373.535(1)(a), F.S.

<sup>44</sup> *Id.*

If applicable, the preliminary budget must specify that a district's first obligation for payment is the debt service on bonds and certificates of participation.<sup>45</sup>

Each preliminary budget must also include everything required in the tentative budget; the tentative budget must be based on the preliminary budget.<sup>46</sup> Both budgets must include, but are not limited to, the following information for the preceding fiscal year and the current fiscal year, and the proposed amounts for the upcoming fiscal year:

- The estimated amount of funds remaining at the beginning of the fiscal year, which are obligated for the payment of outstanding commitments that are not completed.<sup>47</sup>
- The estimated amount of unobligated funds or net cash balance on hand at the beginning of the fiscal year, as well as an accounting of the source, balance, and projected future use of the unobligated funds and the estimated amount of funds that the district will raise through taxes or receive from other sources to meet the requirements of the district.
- The millage rates and the percentage increase above the rolled-back rate, an explanation of the necessity of the increase, and the percentage increase in taxable value from new construction in the district.
- The salaries and benefits, expenses, operating capital outlay, number of authorized positions, other personal services, and estimated amounts in the district budget for certain enumerated program areas.
- The total estimated amount in the district budget for each program area and for water resource, water supply, and alternative water supply development projects identified in the district's regional water supply plans.
- A description of each new, expanded, reduced, or eliminated program.
- The funding sources, including, but not limited to, ad valorem taxes, Surface Water Improvement and Management Program funds, other state funds, federal funds, and user and permit fees for each program area.<sup>48</sup>

In addition to other program areas, the South Florida Water Management District must also include separate sections on costs associated with the Everglades Construction Project and the Comprehensive Everglades Restoration Plan.<sup>49</sup>

### ***Water Management District Taxes***

General regulatory and administrative functions of the water management districts benefit all of the people of the state and therefore those functions may be financed by general appropriations. Water resources programs of the districts that are of particular benefit to limited groups of people should be financed by the people who are most directly benefited.<sup>50</sup> Because of this policy, water management districts may finance their activities in part through ad valorem taxes.<sup>51</sup>

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<sup>45</sup> Section 373.535(1)(b), F.S.

<sup>46</sup> Section 373.535(1)(a), F.S.; s. 373.536(5)(e), F.S.

<sup>47</sup> Section 373.536(5)(e), F.S.

<sup>48</sup> *Id.*

<sup>49</sup> *Id.*

<sup>50</sup> Section 373.503(1), F.S.

<sup>51</sup> *Id.* An ad valorem tax is a tax imposed on the value of property. Ad valorem taxes are commonly imposed by states, counties, and cities on real estate. These taxes are levied on property in proportion to its value, as determined by assessment or appraisal. West's Tax Law Dictionary §A530.

The Florida Constitution sets maximum millage rates for water management purposes.<sup>52</sup> The constitutional maximum millage rate is 0.05 mill for the northwest portion of the state and 1.0 mill for the rest of the state.<sup>53</sup> This millage may only be levied by the water management districts.<sup>54</sup>

Water management districts may, if appropriate, separate the taxes they levy into a millage necessary for the purposes of the district and a millage necessary for financing basin functions.<sup>55</sup> Notwithstanding any other law, and subject to annual legislative review in the preliminary budgets of each district, the maximum total millage rates for district and basin purposes are as follows:

- Northwest Florida Water Management District: 0.05 mill.
- Suwannee River Water Management District: 0.75 mill.
- St. Johns River Water Management District: 0.60 mill.
- Southwest Florida Water Management District: 1.0 mill.<sup>56</sup> In the Southwest Florida Water Management District, the maximum millage assessed for district purposes may not exceed 50 percent of the total authorized millage if there are one or more basins in the district, and the maximum millage assessed for basin purposes may not exceed 50 percent of the total authorized millage.<sup>57</sup>
- South Florida Water Management District: 0.80 mill.<sup>58</sup> The apportionment of taxes raised by the South Florida Water Management District is a maximum of 40 percent for district purposes and a maximum of 60 percent for basin purposes.<sup>59</sup>

### ***Resilience Funding***

The Statewide Flooding and Sea Level Rise Resilience Plan is a three-year plan consisting of ranked projects that address risks of flooding and sea level rise to coastal and inland communities in the state.<sup>60</sup> Local governments and certain local districts may submit projects for funding. Water management districts may also submit projects for inclusion in the Statewide Flooding and Sea Level Rise Resilience Plan.<sup>61</sup>

Each project included in the plan must have a minimum 50 percent cost share unless the project assists a community eligible for a reduced cost share or is located within a community eligible for a reduced cost share.<sup>62</sup> The total amount of funding proposed for each year of the plan may

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<sup>52</sup> FLA. CONST. art. VII, s. 9(b).

<sup>53</sup> *Id.*

<sup>54</sup> Section 373.503(2)(a), F.S.

<sup>55</sup> Section 373.503(3), F.S. Basin functions include: preparing engineering plans for water resources development and holding related public hearings, developing and preparing the overall basin plan for secondary water control facilities, budgeting, considering and approval of final construction plans for works that will be constructed within the basin, managing basin affairs, and planning for and providing water supply and transmission facilities for water supply. Section 373.0695(1), F.S.

<sup>56</sup> Section 373.503(3)(a), F.S.

<sup>57</sup> Section 373.503(3)(c), F.S.

<sup>58</sup> Section 373.503(3)(a), F.S.

<sup>59</sup> Section 373.503(3)(b), F.S.

<sup>60</sup> Section 380.093(5)(a), F.S.

<sup>61</sup> Section 380.093(5)(a), F.S.

<sup>62</sup> Section 380.093(5)(e), F.S.

not be less than \$100 million.<sup>63</sup> The Legislature must review and, subject to appropriation, approve funding.<sup>64</sup>

The Resilient Florida Trust Fund is a source of funding for the Statewide Flooding and Sea-Level Rise Resilience Plan, including costs to operate the grant program, to develop the plan, and to provide grants to regional resilience coalitions.<sup>65</sup>

### ***The South Florida Water Management District***

The South Florida Water Management District (SFWMD) was created in 1949 and is the oldest and largest of Florida's water management districts.<sup>66</sup> The SFWMD covers 16 counties and stretches from Orlando at its northernmost point to the Florida Keys at its southernmost point. It is responsible for managing the water resources for nine million residents by balancing and improving flood control, water supply, water quality, and natural systems.<sup>67</sup>

Pursuant to its mission, the SFWMD manages the Central and Southern Florida (C&SF) Project.<sup>68</sup> The C&SF Project was authorized in 1948 to provide flood control, water supply, saltwater intrusion prevention, fish and wildlife preservation, recreation, and navigation in Central and South Florida.<sup>69</sup> The C&SF Project includes over 2,100 miles of canals and levees, 918 water control structures, and 89 pump stations.<sup>70</sup> Much of this infrastructure is over 60 years old and the SFWMD has determined that it will need repair or replacement to address the risk of more frequent and significant flooding.<sup>71</sup>

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<sup>63</sup> Section 380.093(5)(h), F.S.

<sup>64</sup> *Id.*

<sup>65</sup> Section 380.0935(2), F.S.

<sup>66</sup> SFWMD, *Who We Are*, <https://www.sfwmd.gov/who-we-are> (last visited Feb. 2, 2026).

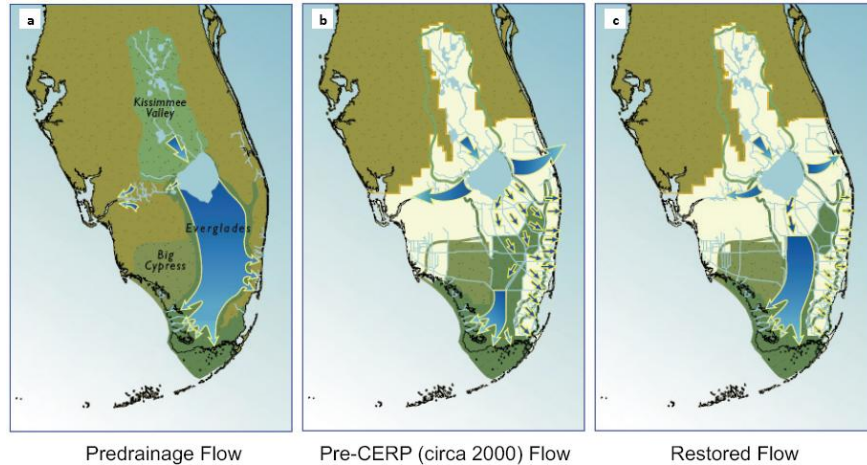
<sup>67</sup> *Id.*

<sup>68</sup> SFWMD, *2025 Consolidated Annual Report on Flood Resiliency*, 2 (Oct. 2025), available at [https://www.sfwmd.gov/sites/default/files/documents/2025\\_Consolidated\\_Annual\\_Report\\_On\\_Flood\\_Resiliency.pdf](https://www.sfwmd.gov/sites/default/files/documents/2025_Consolidated_Annual_Report_On_Flood_Resiliency.pdf)

<sup>69</sup> SFWMD and U.S. Army Corps of Engineers (USACE), *C&SF Project Comprehensive Review Study Final Integrated Feasibility Report and Programmatic Environmental Impact Statement*, i, 1-1 (April 1999), available at [https://www.sfwmd.gov/sites/default/files/documents/CENTRAL\\_AND\\_SOUTHERN\\_FLORIDA\\_PROJECT\\_COMPREHENSIVE\\_REVIEW\\_STUDY.pdf](https://www.sfwmd.gov/sites/default/files/documents/CENTRAL_AND_SOUTHERN_FLORIDA_PROJECT_COMPREHENSIVE_REVIEW_STUDY.pdf).

<sup>70</sup> SFWMD, *2025 Consolidated Annual Report on Flood Resiliency* at 2.

<sup>71</sup> *Id.*



The federal legislation provides the framework for the CERP as a 50/50 cost-share program between the state and federal government.<sup>72</sup> The U.S. Army Corps of Engineers is the federal sponsor for the partnership and the SFWMD is the lead non-federal sponsor.<sup>73</sup> The agencies track the cost-sharing based on their total respective spending on CERP initiatives. In 2009, the Army Corps of Engineers and SFWMD executed a Master Agreement, an umbrella agreement for CERP projects that established conditions for cost-sharing and for project partnership agreements.<sup>74</sup> Project partnership agreements establish project-specific responsibilities for the implementing agencies and provide project-specific credit to the SFWMD for its land acquisition and project construction efforts completed prior to the agreement.<sup>75</sup>

### ***South Florida Ecosystem Restoration Task Force***

Congress established the intergovernmental South Florida Ecosystem Restoration Task Force in 1996.<sup>76</sup> The task force brings together federal, state, Tribal, and local agencies involved in Everglades restoration.<sup>77</sup> There are 15 members of the task force, including seven federal, two Tribal, and six state and local government representatives at the senior leadership level.<sup>78</sup> The task force's role is to coordinate the conservation, restoration, and research efforts for the Everglades ecosystem. To coordinate restoration projects, the task force compiles the Integrated Delivery Schedule.

<sup>72</sup> Water Resources Development Act of 2000, Pub. L. No. 106-541, s. 601(e), 114 Stat. 2684 (2000).

<sup>73</sup> USACE, *Central & Southern Florida (C&SF) Project*.

<sup>74</sup> See SFWMD, *News Release: Momentum for Everglades Restoration Continues with Historic State-Federal Agreements* (Aug. 13, 2009), available at [https://www.sfwmd.gov/sites/default/files/documents/nr\\_2009\\_0813\\_master\\_agreement.pdf](https://www.sfwmd.gov/sites/default/files/documents/nr_2009_0813_master_agreement.pdf).

<sup>75</sup> *Id.*

<sup>76</sup> Everglades Restoration, U.S. Department of the Interior, Office of Everglades Restoration Initiatives, *The South Florida Ecosystem Restoration Task Force: About Us*, <https://www.evergladesrestoration.gov/overview> (last visited Feb. 2, 2026).

<sup>77</sup> *Id.*

<sup>78</sup> Department of the Interior, *South Florida Ecosystem Restoration Task Force Charter*, 2-3 (Sept. 2023), available at <https://static1.squarespace.com/static/5d5179e7e42ca1000117872f/t/651d6ab2891e7229053fdde4/1696426676989/Charter.pdf>.

The Integrated Delivery Schedule lists Everglades restoration projects to reflect upcoming design and program schedules and programmatic costs.<sup>79</sup> The image on this page is included in the 2026 Draft Integrated Delivery Schedule update and shows the South Florida Ecosystem Restoration investment through fiscal year 2023.<sup>80</sup> The Integrated Delivery Schedule does not include the funding needed for completed work or land acquisition. Further, it does not require agency action and is not a decision document.<sup>81</sup>

The Integrated Delivery Schedule serves the purpose of the Master Implementation Sequencing Plan described in the original CERP plan. The CERP requires the Army Corps of Engineers and the SFWMD, in consultation with other federal, state, Tribal, and local agencies to develop the Master Implementation Sequencing Plan, which provides sequencing and scheduling for the implementation of all included projects based on the best scientific, technical, funding, contracting, and other information available. The U.S. Army Corps of Engineers and the SFWMD must also consult with the South Florida Ecosystem Restoration Task Force in preparing the Master Implementation Sequencing Plan.<sup>82</sup>

SOUTH FLORIDA ECOSYSTEM RESTORATION (SFER) INVESTMENT THROUGH FY2023 (Millions)					
	FEDERAL			NON-FEDERAL	GRAND TOTAL
	USACE	DOI	TOTAL	MULTIPLE AGENCIES	
Modified Water Deliveries to ENP	\$78	\$317	\$395	—	\$395
Critical Projects	\$89	—	\$89	\$88	\$177
Kissimmee River Restoration	\$487	—	\$487	\$438	\$925
C&SF Non-CERP	\$788	\$52	\$840	\$227	\$1,067
C&SF CERP	\$2,524	\$112	\$2,637	\$2,823	\$5,460
C&SF CERP, to be credited	—	—	—	\$984	\$984
<b>TOTAL SFER</b>	<b>\$3,965</b>	<b>\$482</b>	<b>\$4,446</b>	<b>\$4,560</b>	<b>\$9,008</b>

**III. Effect of Proposed Changes:**

**Section 1** amends s. 112.3261, F.S., which regulates lobbying before water management districts. The bill requires the Commission on Ethics to investigate a lobbyist or principal if the Commission receives a complaint alleging that the lobbyist or principal has made a prohibited expenditure. The bill defines “expenditure” as a payment, distribution, loan, advance, reimbursement, deposit, or anything of value made by a lobbyist or principal for the purpose of lobbying.<sup>83</sup>

The bill also prohibits, notwithstanding any law to the contrary, a lobbyist or principal from making, directly or indirectly, and a district governing board member, executive director, or any

<sup>79</sup> South Florida Ecosystem Restoration Task Force, *Integrated Delivery Schedule Public Engagement Workshop* , (2026), available at <https://www.evergladesrestoration.gov/workshops/jan-23-2026-ids-workshop>.

<sup>80</sup> *Id.*

<sup>81</sup> *Id.*

<sup>82</sup> 33 CFR §385.30.

<sup>83</sup> The term “expenditure” does not include contributions or expenditures reported pursuant to state campaign financing law, federal election law, campaign-related personal services provided without compensation by individuals volunteering their time, any other contribution or expenditure made by or to a political party or an affiliated party committee, or any other contribution or expenditure made by political organizations that are exempt under 26 U.S.C. § 527 or certain non-profit civic leagues or organizations that are exempt under 26 U.S.C. § 501(c)(4). “Expenditure” has the same meaning as it does in s. 112.3215, F.S.

district employee who is a local officer<sup>84</sup> from knowingly accepting, directly or indirectly, any expenditure.

**Section 2** amends s. 373.0693, F.S., to remove language prohibiting the St. Johns River Water Management District governing board from designating subdistricts or basins without the approval of the Legislature.

**Section 3** amends s. 373.079, F.S., to specify requirements for water management district governing board quorums. The bill states that a quorum is necessary for a governing board to conduct official business. The bill defines a quorum as a majority of all possible members of a governing board, which includes appointed members and any vacancies.

The bill requires a board member's appearance at a board meeting to be counted for the determination of a quorum, whether they appear in person or through the use of communication media technology. The bill specifies that action may be taken by the governing board only upon an affirmative vote of a majority of the members of the governing board.

The bill clarifies a citation.

**Section 4** amends the annual reporting requirements in s. 373.470, F.S., which is the Everglades Restoration Investment Act.

The Everglades Restoration Investment Act currently requires the SFWMD, in cooperation with the DEP, to provide a detailed report on progress made in the implementation of the comprehensive plan,<sup>85</sup> including the status of all project components initiated after the effective date of the Everglades Restoration Investment Act or after the date of the last detailed report, whichever is later.

The bill additionally requires the report to include the total estimated remaining cost to implement the comprehensive plan, as well as the applicable performance indicators of all project components. The bill requires project components to be subdivided in the report into the following categories based on the project's status:

- Planning and design phase.
- Construction phase, for which the performance indicators must include, but are not limited to:
  - Whether the project is on time and on budget based on a schedule performance index; and
  - If the project had any claims, change orders, or credits upon closeout, the description, date, and cost of the change, compensatory amounts, and the remedy or resolution exercised as it pertains to the schedule or budget of the project.

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<sup>84</sup> "Local officer" is defined in section 112.3145(1), F.S., to mean every person who is elected to office in any political subdivision of the state, and every person who is appointed to fill a vacancy for an unexpired term in such elected office; any appointed member of the listed boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision of the state; and any person holding one or more position, as listed.

<sup>85</sup> The "comprehensive plan" is the recommended comprehensive plan contained in the Central and Southern Florida Project Comprehensive Review Study's *Final Integrated Feasibility Report and Programmatic Environmental Impact Statement*. For more information, see the "Everglades Restoration" section of this analysis.

- Operational phase, for which the performance indicators must include, but are not limited to, whether the project is achieving the goals and objectives identified in the final project implementation report.
- Pending projects phase, which includes project components that have not yet entered the planning or design phase.
- The estimated expenditures for the project in the prior fiscal year compared to the actual expenditures, with an explanation for significant variances.

The bill removes the requirement that only project components initiated after certain dates must be included in the report.

The bill requires that, for a project or project component developed pursuant to s. 255.065, F.S., relating to public-private partnerships, the performance indicators in the report must be consistent with national industry standards for the delivery method.

The bill also addresses the Integrated Delivery Schedule. It provides legislative recognition of the value of the Integrated Delivery Schedule as a forward-looking snapshot of upcoming planning, design, and construction schedules for the comprehensive plan and as a tool that provides information to decision-makers and facilitates achievement of the goals and purposes of the comprehensive plan at the earliest possible time to the extent practical given funding, engineering, and other contractual constraints. It also provides legislative recognition that the Integrated Delivery Schedule acts as a planning document and does not represent a budget or financial commitment on behalf of any of the participants of the South Florida Ecosystem Restoration Task Force. The bill requires the state and local members of the task force to identify funding sources for projects included in the Integrated Delivery Schedule to reflect whether the funding will use recurring state funds provided by the Land Acquisition Trust Fund or nonrecurring state funds.

**Section 5** amends s. 373.501, F.S., to prohibit water management districts from using state funds as a local match for any state grant program, unless the funds have been specifically appropriated to the water management district for that purpose.

**Section 6** amends s. 373.503, F.S., to clarify that a water management district may levy ad valorem taxes by resolution adopted by a majority vote of its governing board<sup>86</sup> and to authorize a district to levy ad valorem taxes by referendum.

The bill provides that a district may, by referendum, levy separate ad valorem taxes on property within the district or basin to finance the construction of capital improvement projects related to:

- Water supply, including alternative water supply, water resource development, and water quality projects identified in the water management district's regional water supply plans;
- Water quality;
- Flood protection and floodplain management; and
- Natural systems.

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<sup>86</sup> Current law authorizes a district to levy ad valorem taxes on property within the district, however the current statutory language does not specify that this is done by resolution adopted by a majority vote of its governing board.

To finance capital improvement projects through separate ad valorem taxes, a district governing board must adopt a resolution to be approved by a majority vote of the electors in the district or basin voting in a referendum held at a general election.<sup>87</sup>

The bill requires the resolution to include the millage that will be levied, a description of the capital improvement projects, the expected completion date for each project, and the date when the millage will expire. The millage may not be levied beyond the date of a project's expected date of completion.

The bill allows the millage to be levied up to an amount that, when it is combined with the millage levied by an adopted resolution, does not exceed maximum total millage rates.<sup>88</sup> Following approval by a majority vote in a general election, the resolution will take effect on January 1. The bill directs the referendum to be conducted consistent with the laws governing bond referenda.<sup>89</sup>

The bill specifies that the millage raised by the SFWMD by a majority vote in a general election is excluded from the current statutory requirement that the SFWMD must direct no more than 40 percent of its ad valorem tax income to district purposes and no more than 60 percent to basin purposes.

**Section 7** amends s. 373.535, F.S., to require each water management district to include in its preliminary budget a section that includes the district's capital improvement plan for the current fiscal year and the next fiscal year, which will be incorporated as part of its five-year capital improvement plan. The bill requires this section to include the following information for each project in the capital improvement plan:

- Estimated beginning and ending date.
- Current status, such as planning, construction, or operations.
- Funding source, grouped by federal, state, and local from ad valorem taxes raised by referendum of the district's governing board, local from ad valorem taxes raised by referendum, or other.
- Total cost of the project.
- Whether the project is funded from reserves.
- Total expenditures made to date, by fiscal year.
- Current year estimated expenditures.
- Annual budget, including future budget requests, until project completion, by funding source.
- Project description.
- State program code, such as operations and maintenance or ecosystems restoration.

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<sup>87</sup> A general election is "an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law." Section 97.021(17), F.S.

<sup>88</sup> The maximum millage rates for district and basin purposes are provided in section 373.501(3)(c), F.S., and are 0.05 mill. for the Northwest Florida Water Management District, 0.75 mill. for the Suwannee River Water Management District, 0.6 mill. for the St. Johns Water Management District, 1.0 mill. for the Southwest Florida Water Management District, and 0.80 mill. for the South Florida Water Management District.

<sup>89</sup> As provided in sections 100.201-.351, F.S.

The bill also requires the SFWMD to include a separate section in its preliminary budget for all projects within the Comprehensive Everglades Restoration Plan. The information must be provided on a project-by-project basis, must include the source of funds, and must include, for each project, the following:

- The project title and a brief description.
- The total estimated cost of the project, broken down by federal and nonfederal sponsor obligations. The local sponsor obligations must be further broken down by state and district obligations.
- The timeline for the project.
- The total expenditures to date and estimated remaining expenditures needed for project completion.
- The estimate for expenditures for the current year and the next year by source of fund.
- For expenditures funded by state appropriations, the SFWMD must indicate which fiscal year the appropriation is from. In estimating expenditures for the next fiscal year, the SFWMD may only incorporate state revenues in an amount up to the funds provided for Everglades restoration projects in the Land Acquisition Trust Fund.<sup>90</sup> The SFWMD may incorporate state revenues beyond what is authorized in statute only if the district commits district revenues on a dollar-for-dollar basis for any amount over the amount specifically provided in the Land Acquisition Trust Fund.

The bill clarifies that use of the preliminary budget as a basis for developing the tentative budget may not be construed to impair any contractual obligation.

**Section 8** amends s. 373.536, F.S., relating to the content and submission of water management district tentative budgets. The bill authorizes the Legislative Budget Commission to reject any individual part of a water management district's tentative budget that is funded with state appropriations, as well as any individual project in a district's five-year capital improvement plan. The Legislative Budget Commission may not reject specifically appropriated proposals or district projects fully funded with revenues funded with ad valorem taxes approved by voters.

Current law requires the SFWMD to include separate sections on costs associated with the Everglades Construction Project and the Comprehensive Everglades Restoration Plan in its tentative budget. The bill adds that these sections must incorporate the amount of state revenues appropriated for the fiscal year.

The bill clarifies that use of the preliminary budget as a basis for developing the tentative budget may not be construed to impair any contractual obligation. The bill requires a water management district's tentative budget to include its capital improvement plan for the current fiscal year and the next fiscal year, in the same format as required in the preliminary budget.

**Section 9** amends s. 373.6075, F.S., to provide that for contractual services for the design, engineering, or construction of capital improvement projects costing \$20 million or more, a water management district must give preference to the lowest responsible and responsive bid, proposal, or reply that includes proof of district-defined acceptable minimum work experience within this state, project-specific payment and performance bonds in amounts appropriate for the

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<sup>90</sup> Specific amounts can be found in section 375.041(3)(b)1., 4., and 5., F.S.

project contract amount, and minimum warranty of two years beginning at substantial completion, or that includes proof of a comparable financial assurance mechanism, as defined by district rule.

The bill further requires that, for the purpose of the competitive selection process<sup>91</sup> or procurement procedures<sup>92</sup> in law, a district must consider whether a bid, proposal, or reply includes appropriate payment and performance bonds, proof of a comparable financial assurance mechanism, or documentation of all bond faults or bond claims within the last 10 years, including all open and closed claims and agreed upon amounts with a description of the claim and any resolution.

**Section 10** amends the Statewide Flooding and Sea Level Rise Resilience Plan in s. 380.093, F.S. Current law requires the plan to consist of ranked projects that address the risks of flooding and sea level rise. The bill requires all of the eligible projects submitted by a water management district to be ranked on a separate list. The bill provides that no more than 25 percent of the total amount proposed may fund projects submitted by water management districts.

**Section 11** reenacts s. 373.0697, F.S., to incorporate an amendment made by this bill to s. 373.503, F.S., which is referenced in the reenacted section.

**Section 12** provides an effective date of July 1, 2026.

#### **IV. Constitutional Issues:**

**A. Municipality/County Mandates Restrictions:**

None.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**D. State Tax or Fee Increases:**

None.

**E. Other Constitutional Issues:**

None.

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<sup>91</sup> This competitive selection process is found in section 287.055, F.S., relating to acquisition of professional architectural, engineering, landscape architectural, or surveying and mapping services.

<sup>92</sup> These procurement procedures are found in section 255.065(3), F.S., relating to public-private partnerships.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

The bill authorizes water management districts to, by referendum, levy separate ad valorem taxes on property within the district or basin to finance the construction of capital improvement projects. The millage may not be levied beyond the date of a project's expected date of completion. The total amount of the millage may not be more than what is currently authorized by law.

**B. Private Sector Impact:**

Indeterminate.

**C. Government Sector Impact:**

None.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 112.3261, 373.0693, 373.079, 373.470, 373.501, 373.503, 373.535, 373.536, 373.6075, and 380.093.

This bill reenacts section 373.0697 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.