



South Florida Water Management District

FINAL PUBLIC HEARING ON FISCAL YEAR 2023-2024 FINAL MILLAGE RATES AND FINAL BUDGET AGENDA

September 26, 2023

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. Agenda Item Abstentions by Board Members
5. Public Comment
6. Fiscal Year 2023-2024 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 2023-2024 budget.

7. **Resolution No. 2023 - 0923** Adopt the District-wide Final Millage Rate and certify the 2023 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 2023-2024.
8. **Resolution No. 2023 - 0924** Adopt the Final Millage Rate and certify the 2023 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 2023-2024.

9. **Resolution No. 2023 - 0925** Adopt the Final Millage Rate and certify the 2023 Tax Levy for the Okeechobee Basin (0.1026 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2023-2024.
10. **Resolution No. 2023 - 0926** Adopt the Final Millage Rate and certify the 2023 Tax Levy for the Everglades Construction Project (0.0327 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2023-2024.
11. **Resolution No. 2023 - 0927** Adopt the Final Budget \$1,226,876,797 for Fiscal Year 2023-2024.
12. **Resolution No. 2023 - 0928** Recognize Specific Appropriations from the 2023-2024 General Appropriations Act and prior appropriations as enacted by the Legislature of the State of Florida and subsequent budget amendment authorized by the Legislative Budget Commission pursuant to Chapter 216, Florida Statutes, in the South Florida Water Management District's Fiscal Year 2023-2024 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, 2024.
13. Adjourn

Resolutions, Attachments, Exhibits, Memorandum, and Draft Presentation for items 6, 7, 8, 9, 10, 11, and 12.

Agenda Item Background:

[Memorandum](#)

[Resolution No. 2023-0923](#)

[Resolution No. 2023-0924](#)

[Resolution No. 2023-0925](#)

[Resolution No. 2023-0926](#)

[Resolution No. 2023-0927](#)

[Resolution No. 2023-0927 Attachment A](#)

[Memorandum for Resolution No. 2023-0928](#)

[Resolution No. 2023-0928](#)

[Resolution No. 2023-0928 Exhibit A](#)

[06-12 Heater Presentation](#)

MEMORANDUM

TO: Governing Board Members

FROM: Candida Heater, Director, Administrative Services

DATE: September 26, 2023

SUBJECT: Final Budget Public Hearing - September 26, 2023
Fiscal Year 2023-2024 Millage Rates and Budget Adoption

Attached is a packet of backup information for the September 26, 2023 final public hearing to adopt the District's Fiscal Year 2023-2024 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 2023-2024 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 14th by the Governing Board. The Fiscal Year 2023-2024 Final Budget being presented is \$1,226,876,797.

This packet includes the following materials:

- September 26 Public Hearing Agenda
- Five resolutions for Governing Board adoption:
 - 1) 2023-0923 Final District-wide Millage Rate for Fiscal Year 2023-2024
 - 2) 2023-0924 Final Big Cypress Basin Millage Rate for Fiscal Year 2023-2024
 - 3) 2023-0925 Final Okeechobee Basin Millage Rate for Fiscal Year 2023-2024
 - 4) 2023-0926 Final Everglades Construction Project Millage Rate for Fiscal Year 2023-2024
 - 5) 2023-0927 The District's Final Fiscal Year 2023-2024 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. 2023 - 0923

A Resolution of the Governing Board of the South Florida Water Management District to adopt the District-wide Final Millage Rate and certifying the 2023 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 2023-2024; 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 26, 2023, following a public hearing, adopt its final millage rates and budget for Fiscal Year 2023-2024; and

WHEREAS, the Governing Board conducted a public hearing on September 14, 2023 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 \$1,525,303,923,841; and

WHEREAS, it is determined that the Fiscal Year 2023-2024 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 \$144,598,812 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 an 11.53 percent increase in property taxes over the calculated rolled-back rate of eight hundred fifty ten thousandths mill (0.0850 mill). This equates to a \$0.98 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 \$144,598,812 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 2023 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 an 11.53 percent increase in property taxes over the calculated rolled-back rate of eight hundred fifty ten thousandths mill (0.0850 mill). This equates to a \$0.98 increase per \$100,000 of taxable value.

Section 4. The Governing Board hereby certifies the 2023 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 26th day of September, 2023.

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2023- 0924**

A Resolution of the Governing Board of the South Florida Water Management District adopting the Final Millage Rate and certifying the 2023 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 2023-2024; 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 26, 2023, following a public hearing, adopt its final millage rates and budget for Fiscal Year 2023-2024; and

WHEREAS, on August 25, 2023 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 14, 2023 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 \$138,775,424,93; and

WHEREAS, it is determined that the Fiscal Year 2023-2024 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 \$13,572,237 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 an 11.52 percent increase in property taxes over the calculated rolled-back rate of eight hundred seventy-seven ten thousandths mill (0.0877 mill). This equates to a \$1.01 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 \$13,572,237 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 2023 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 an 11.52 percent increase in property taxes over the calculated rolled-back rate of eight hundred seventy-seven ten thousandths mill (0.0877 mill). This equates to a \$1.01 increase per \$100,000 of taxable value.

Section 4. The Governing Board hereby certifies the 2023 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 26th day of September, 2023.

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2023- 0925**

A Resolution of the Governing Board of the South Florida Water Management District adopting the Final Millage Rate and certifying the 2023 Tax Levy for the Okeechobee Basin (0.1026 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2023-2024; 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 26, 2023, following a public hearing, adopt its final millage rates and budget for Fiscal Year 2023-2024; and

WHEREAS, the Governing Board conducted a public hearing on September 14, 2023 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 \$1,386,528,498,910; and

WHEREAS, it is determined that the Fiscal Year 2023-2024 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 \$142,257,824 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 an 11.52 percent increase in property taxes over the calculated rolled-back rate of nine hundred twenty ten thousandths mill (0.0920 mill). This equates to a \$1.06 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 \$142,257,824 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 2023 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 an 11.52 percent increase in property taxes over the calculated rolled-back rate of nine hundred twenty ten thousandths mill (0.0920 mill). This equates to a \$1.06 increase per \$100,000 of taxable value.

Section 4. The Governing Board hereby certifies the 2023 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 26th day of September, 2023.

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2023- 0926**

A Resolution of the Governing Board of the South Florida Water Management District adopting the Final Millage Rate and certifying the 2023 Tax Levy for the Everglades Construction Project (0.0327 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2023-2024; 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 26, 2023, following a public hearing, adopt its final millage rates and budget for Fiscal Year 2023-2024; and

WHEREAS, the Governing Board conducted a public hearing on September 14, 2023 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 \$1,386,528,498,910; and

WHEREAS, it is determined that the Fiscal Year 2023-2024 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 \$45,339,482 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 an 11.60 percent increase in property taxes over the calculated rolled-back rate of two hundred ninety-three ten thousandths mill (0.0293 mill). This equates to a \$0.34 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 \$45,339,482 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 2023 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 an 11.60 percent increase in property taxes over the calculated rolled-back rate of two hundred ninety-three ten thousandths mill (0.0293 mill). This equates to a \$0.34 increase per \$100,000 of taxable value.

Section 4. The Governing Board hereby certifies the 2023 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 26th day of September, 2023.

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2023- 0927**

A Resolution of the Governing Board of the South Florida Water Management District adopting the Final Budget \$1,226,876,797 for Fiscal Year 2023-2024; 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, 2023, and ending September 30, 2024; 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 26, 2023 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 \$1,005,282,562 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 \$1,226,876,797 for the District for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024, 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 2023-2024 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 26th day of September, 2023.

ATTACHMENT A
SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2023 - 0927
FINAL ADOPTION OF BUDGET FOR FISCAL YEAR 2023-2024

	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)	18,486,435	91,595,153	10,744,812	-	15,433,332	136,259,732
Net Assets, beginning of year	-	-	-	15,067,683	-	15,067,683
Sub-Total	18,486,435	91,595,153	10,744,812	15,067,683	15,433,332	151,327,415
Encumbrances Funded By Future Cash Reimbursement (Estimate)	334,055	147,015,057	693,004,273	-	-	840,353,385
Encumbrances Funded By Fund Balance (Estimate)	16,259,630	46,771,847	101,897,700	-	-	164,929,177
Total Estimated Fund Balance and Net Assets, beginning of year	35,080,120	285,382,057	805,646,785	15,067,683	15,433,332	1,156,609,977
Estimated Revenues						
	Millages					
Ad Valorem- District-wide	0.0948	138,236,464	-	-	-	138,236,464
Ad Valorem- Okeechobee Basin	0.1026	-	135,998,480	-	-	135,998,480
Ad Valorem- Big Cypress Basin	0.0978	-	12,975,058	-	-	12,975,058
Ad Valorem - Everglades Restoration	0.0327	-	43,344,545	-	-	43,344,545
Agricultural Privilege Taxes		-	10,770,511	-	-	10,770,511
Intergovernmental		4,554,602	117,943,246	631,686,424	-	754,184,272
Licenses, Permits & Fees		3,491,000	98,000	-	-	3,589,000
Investment Income		1,202,283	1,712,108	813,583	33,358	3,761,332
Miscellaneous		1,074,372	6,583,046	-	-	7,657,418
Health Insurance		-	-	-	33,390,370	33,390,370
Self Insurance		-	-	-	3,184,912	3,184,912
Total Estimated Revenues		148,558,721	329,424,994	632,500,007	36,608,640	1,147,092,362
Operating Transfers (Net)		(15,835,044)	(29,501,541)	45,307,705	-	28,880
TOTAL ESTIMATED REVENUES, TRANSFERS AND FUTURE DESIG. BALANCES		\$167,803,797	\$585,305,510	\$1,483,454,497	\$51,676,323	\$15,462,212
BUDGETED EXPENDITURES AND ENCUMBRANCES						
Administrative Services & Executive Offices						
Water Resources Planning and Monitoring		3,383,518	327,852	-	10,632,144	14,343,514
Land Acquisition, Restoration and Public Works		106,219	2,280,638	-	-	2,386,857
Operation and Maintenance of Lands and Works		17,782,381	27,693,272	4,739,593	14,905,083	65,120,329
Regulation		509,835	101,600	-	3,956,661	4,568,096
Outreach		1,370,202	27,000	-	-	1,397,202
District Management and Administration		17,041,091	1,553,130	-	7,114,752	25,708,973
Administrative Services & Executive Offices Total		40,193,246	31,983,492	4,739,593	36,608,640	113,524,971
Big Cypress Basin						
Water Resources Planning and Monitoring		-	1,672,010	-	-	1,672,010
Land Acquisition, Restoration and Public Works		43,867	-	-	-	43,867
Operation and Maintenance of Lands and Works		24,955	942,291	-	-	967,246
Outreach		-	34,888	-	-	34,888
Big Cypress Basin Total		68,822	2,649,189	-	-	2,718,011
Ecosystem Restoration Division						
Water Resources Planning and Monitoring		400,381	61,616	-	-	461,997
Land Acquisition, Restoration and Public Works		3,570,413	51,272,549	2,050,000	-	56,892,962
Operation and Maintenance of Lands and Works		490,889	4,022,578	102,239	-	4,615,706
District Management and Administration		279,867	-	-	-	279,867
Ecosystem Restoration Division Total		4,741,550	55,356,743	2,152,239	-	62,250,532
Engineering, Construction & Modeling Division						
Water Resources Planning and Monitoring		4,468,750	2,814,422	-	-	7,283,172
Land Acquisition, Restoration and Public Works		2,999,084	6,397,814	541,537,193	-	550,934,091
Operation and Maintenance of Lands and Works		1,168,488	31,187,126	96,618,581	-	128,974,195
Regulation		55,043	-	-	-	55,043
District Management and Administration		49,270	-	-	-	49,270
Engineering, Construction & Modeling Division Total		8,740,635	40,399,362	638,155,774	-	687,295,771
Field Operations Division						
Water Resources Planning and Monitoring		157,024	751,966	-	-	908,990
Land Acquisition, Restoration and Public Works		9,454	5,571,298	55,500	-	5,636,252
Operation and Maintenance of Lands and Works		11,290,370	122,447,556	5,720,414	28,880	139,487,220
Regulation		593,640	-	-	-	593,640
District Management and Administration		45,887	10,224	-	-	56,111
Field Operations Division Total		12,096,375	128,781,044	5,775,914	28,880	146,682,213
Information Technology Division						
Water Resources Planning and Monitoring		3,865,921	86,220	-	-	3,952,141
Land Acquisition, Restoration and Public Works		1,668,069	587,369	-	-	2,255,438
Operation and Maintenance of Lands and Works		10,832,239	6,870,773	-	-	17,703,012
Regulation		3,360,258	-	-	-	3,360,258
District Management and Administration		8,554,971	286,993	1,378,229	-	10,220,193
Information Technology Division Total		28,281,458	7,831,355	1,378,229	-	37,491,042
Regulation Division						
Water Resources Planning and Monitoring		12,073	-	-	-	12,073
Land Acquisition, Restoration and Public Works		-	185,043	-	-	185,043
Operation and Maintenance of Lands and Works		16,960	4,500	-	-	21,460
Regulation		15,818,670	-	-	-	15,818,670
Regulation Division Total		15,847,703	189,543	-	-	16,037,246

ATTACHMENT A
SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2023 - 0927
FINAL ADOPTION OF BUDGET FOR FISCAL YEAR 2023-2024

	GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL CAPITAL PROJECTS FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUND	TOTAL FINAL BUDGET
Water Resources Division						
Water Resources Planning and Monitoring	14,181,831	8,574,135	162,383	-	-	22,918,349
Land Acquisition, Restoration and Public Works	6,052,565	28,220,282	83,429	-	-	34,356,276
Operation and Maintenance of Lands and Works	369,290	2,499,099	24,000	-	-	2,892,389
District Management and Administration	99,438	-	-	-	-	99,438
Water Resources Division Total	20,703,124	39,293,516	269,812	-	-	60,266,452
CERP - Central Service Indirect Costs						
Land Acquisition, Restoration and Public Works	3,332,968	-	-	-	-	3,332,968
District Management and Administration	(3,332,968)	-	-	-	-	(3,332,968)
CERP - Central Service Indirect Costs Total	-	-	-	-	-	-
Reserves/Debt/Fees/Charges						
Water Resources Planning and Monitoring	-	1,721,389	-	-	-	1,721,389
Land Acquisition, Restoration and Public Works	-	-	30,295,125	-	-	30,295,125
Operation and Maintenance of Lands and Works	15,742,735	44,515,527	-	-	-	60,258,262
District Management and Administration	4,794,464	3,541,319	-	-	-	8,335,783
Res/Debt/Fees/Charges Total	20,537,199	49,778,235	30,295,125	-	-	100,610,559
Total Budgeted Expenditures	151,210,112	356,262,479	682,766,686	36,608,640	28,880	1,226,876,797
Encumbrances (Estimate)	16,593,685	193,786,904	794,901,973	0	-	1,005,282,562
TOTAL BUDGETED EXPENDITURES AND ENCUMBRANCES	\$167,803,797	\$550,049,383	\$1,477,668,659	\$36,608,640	\$28,880	\$2,232,159,359
NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED						
Net Assets (Self Insurance Fund Actuarial Need)	-	-	-	3,399,524	-	3,399,524
Net Assets (Health Insurance Fund - Fund Balance Utilization)	-	-	-	11,668,159	-	11,668,159
Nonspendable						
Inventory Reserve	-	-	-	-	-	-
Big Cypress Basin	-	357,871	-	-	-	357,871
General Fund	-	-	-	-	-	-
Okeechobee Basin	-	7,704,160	-	-	-	7,704,160
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	-	-	-	-	15,123,472	15,123,472
Restricted for Fiscal Year 2024-25 - Fiscal Year 2027-28						
Big Cypress Basin	-	7,151,545	-	-	-	7,151,545
Land Management (Lease Revenue)	-	2,796,087	3,476,446	-	-	6,272,533
Mitigation - Lake Belt	-	4,807,955	198,903	-	-	5,006,858
Mitigation - Wetland	-	12,317,215	2,110,489	-	309,860	14,737,564
Indian River Lagoon Estuarine Projects (IRL Tag)	-	40,300	-	-	-	40,300
Committed for Fiscal Year 2024-25 - Fiscal Year 2027-28						
Total Net Assets, Restrictions and Commitments	-	35,256,127	5,785,838	15,067,683	15,433,332	71,542,980
Unassigned	-	-	-	-	-	-
TOTAL BUDGETED EXPENDITURES, ENCUMBRANCES, NET ASSETS, RESTRICTIONS, COMMITMENTS AND UNASSIGNED	\$167,803,797	\$585,305,510	\$1,483,454,497	\$51,676,323	\$15,462,212	\$2,303,702,339

MEMORANDUM

TO: Governing Board Members
FROM: Candida Heater, Director, Administrative Services Division
DATE: September 26, 2023

SUBJECT: A Resolution of the Governing Board of the South Florida Water Management District recognizing Specific Appropriations from the 2023-2024 General Appropriations Act as enacted by the Legislature of the State of Florida and subsequent budget amendment as approved by the Legislative Budget Commission, pursuant to Chapter 216, Florida Statutes, in the South Florida Water Management District's Fiscal Year 2023-2024 Adopted Budget; advising the Secretary of the Florida Department of Environmental Protection of the appropriations; 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, 2024; providing an effective date.

Summary

The annual Florida Legislative Session concludes with the approval of the General Appropriations Act, the law providing Florida with annual funding to operate. The state funding may be amended pursuant to provisions in Chapter 216, Florida Statutes. This annual resolution recognizes specific state funding for District projects and operations from the 2023 Legislative Session and budget amendment EOG Number B2024-0091 approved by the Legislative Budget Commission on September 8, 2023. The District included this funding in the Fiscal Year 2023-2024 Budget which was adopted September 26, 2023. This resolution advises the Secretary of the Florida Department of Environmental Protection (Department) of the budgeted funds. 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 of funds through September 30, 2024.

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 2023 and earlier Legislative Sessions and budget amendment EOG Number B2024-0091 approved by the Legislative Budget Commission.

Staff Contact and/or Presenter

Candida Heater / cheater@sfwmd.gov / 561-682-6486

CJH/mq
Attachment

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2023 – 0928

A Resolution of the Governing Board of the South Florida Water Management District recognizing Specific Appropriations from the 2023-2024 General Appropriations Act and prior appropriations as enacted by the Legislature of the State of Florida and subsequent budget amendment authorized by the Legislative Budget Commission pursuant to Chapter 216, Florida Statutes, in the South Florida Water Management District’s Fiscal Year 2023-2024 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, 2024; providing an effective date.

WHEREAS, the appropriations identified in the 2023-2024 General Appropriations Act and prior appropriations as enacted by the Legislature of the State of Florida and budget amendment EOG Number B2024-0091 approved by the Legislative Budget Commission on September 8, 2023, are recognized in the Fiscal Year 2023-2024 Adopted Budget by the South Florida Water Management District as described in Exhibit “A”, which is attached hereto and made a part hereof; 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; and

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 does hereby recognize funding from the 2023-2024 and prior year General Appropriations Acts and budget amendment EOG Number B2024-0091 approved by the Legislative Budget Commission on September 8, 2023, in the District’s Fiscal Year 2023-2024 Adopted Budget as described in Exhibit “A”, which is attached hereto and made a part hereof.

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, 2024. Any such reimbursement requests are hereby authorized.

Section 3 This resolution shall take effect immediately upon adoption.

PASSED and ADOPTED, this 26th day of September, 2023.

Resolution 2023-0928 Exhibit "A"

General Appropriations Act (GAA) Specific Appropriation Number Reference	Funding Source
<i>Fiscal Year 2014-2015 Appropriations</i>	
2014 GAA Line Number 1590B	General Revenue
2014 GAA Line Number 1627B	Water Management Lands Trust Fund
<i>Fiscal Year 2016-2017 Appropriations</i>	
2016 GAA Line Number 1588	Land Acquisition Trust Fund
2016 GAA Line Number 1590	Save Our Everglades Trust Fund
2016 GAA Line Number 1590A	Land Acquisition Trust Fund
<i>Fiscal Year 2017-2018 Appropriations</i>	
2017 GAA Line Number 1594	Save Our Everglades Trust Fund
2017 GAA Line Number 1594A	Land Acquisition Trust Fund
2017 GAA Line Number 1606A	General Revenue
<i>Fiscal Year 2018-2019 Appropriations</i>	
2018 GAA Line Number 1581	Land Acquisition Trust Fund
2018 GAA Line Number 1582	Land Acquisition Trust Fund
<i>Fiscal Year 2019-2020 Appropriations</i>	
2019 GAA Line Number 1640	General Revenue
2019 GAA Line Number 1640	Land Acquisition Trust Fund
2019 GAA Line Number 1640	Save Our Everglades Trust Fund
2019 GAA Line Number 1641	General Revenue
2019 GAA Line Number 1641	Land Acquisition Trust Fund
2019 GAA Line Number 1642	General Revenue
2019 GAA Line Number 1642	Water Protection & Sustainability Program Trust Fund
2019 GAA Line Number 1642A	General Revenue
2019 GAA Line Number 1681	General Revenue
<i>Fiscal Year 2020-2021 Appropriations</i>	
2020 GAA Line Number 1620	Land Acquisition Trust Fund
2020 GAA Line Number 1620	Save Our Everglades Trust Fund
2020 GAA Line Number 1621	General Revenue
2020 GAA Line Number 1621	Land Acquisition Trust Fund
2020 GAA Line Number 1622	General Revenue
2020 GAA Line Number 1622	Water Protection & Sustainability Program Trust Fund
2020 GAA Line Number 1622A	General Revenue
2020 GAA Line Number 1641	General Revenue
2020 GAA Line Number 1641A	General Revenue
2020 GAA Line Number 1661	Land Acquisition Trust Fund
<i>Fiscal Year 2021-2022 Appropriations</i>	
2021 GAA Line Number 1581	General Revenue
2021 GAA Line Number 1584	Land Acquisition Trust Fund
2021 GAA Line Number 1588	General Revenue
2021 GAA Line Number 1588	Land Acquisition Trust Fund
2021 GAA Line Number 1589	Land Acquisition Trust Fund
2021 GAA Line Number 1590	Land Acquisition Trust Fund
2021 GAA Line Number 1592	Land Acquisition Trust Fund
2021 GAA Line Number 1633	Land Acquisition Trust Fund

Resolution 2023-0928 Exhibit "A"

General Appropriations Act (GAA) Specific Appropriation Number Reference	Funding Source
<i>Fiscal Year 2021-2022 Appropriations (Continued)</i>	
2021 GAA Line Number 1708A	General Revenue
2021 GAA Line Number 1708A	Land Acquisition Trust Fund
2021 GAA Line Number 1707A	Resilient Florida Trust Fund
2021 GAA Section 152	General Revenue
2021 GAA Section 152	Resilient Florida Trust Fund
<i>Fiscal Year 2022-2023 Appropriations</i>	
2022 GAA Line Number 1633	Land Acquisition Trust Fund
2022 GAA Line Number 1635A	General Revenue
2022 GAA Line Number 1640	General Revenue
2022 GAA Line Number 1643	Land Acquisition Trust Fund
2022 GAA Line Number 1646	Land Acquisition Trust Fund
2022 GAA Line Number 1647	Land Acquisition Trust Fund
2022 GAA Line Number 1648	Land Acquisition Trust Fund
2022 GAA Line Number 1649	General Revenue
2022 GAA Line Number 1650C	Land Acquisition Trust Fund
2022 GAA Line Number 1677	Land Acquisition Trust Fund
2022 GAA Section 197	General Revenue
<i>Fiscal Year 2023-2024 Appropriations</i>	
2023 GAA Line Number 1665F	Land Acquisition Trust Fund
2023 GAA Line Number 1665H	Land Acquisition Trust Fund
2023 GAA Line Number 1666	General Revenue
2023 GAA Line Number 1678	General Revenue
2023 GAA Line Number 1681	Land Acquisition Trust Fund
2023 GAA Line Number 1684	General Revenue
2023 GAA Line Number 1685	General Revenue
2023 GAA Line Number 1685	Land Acquisition Trust Fund
2023 GAA Line Number 1686	General Revenue
2023 GAA Line Number 1686	Land Acquisition Trust Fund
2023 GAA Line Number 1686A	General Revenue
2023 GAA Line Number 1687	General Revenue
2023 GAA Line Number 1688	General Revenue
2023 GAA Line Number 1691	Land Acquisition Trust Fund
2023 GAA Line Number 1711B	General Revenue
2023 GAA Line Number 1711C	General Revenue
2023 GAA Line Number 1721	General Revenue
2023 GAA Line Number 1819	General Revenue
2023 GAA Line Number 1819	Resilient Florida Trust Fund
2023 GAA Line Number 1820	Resilient Florida Trust Fund
2023 GAA Line Number 3013A	General Revenue
2023 LBC Budget Amendment - EOG Number B2024-0091	Land Acquisition Trust Fund



Ecosystem Restoration



Flood Protection



Water Needs



Public Engagement

SFWMD Fiscal Year 2023-2024 Second Public Budget Hearing

Final Millage and Budget Presentation

September 26, 2023

5:15 PM

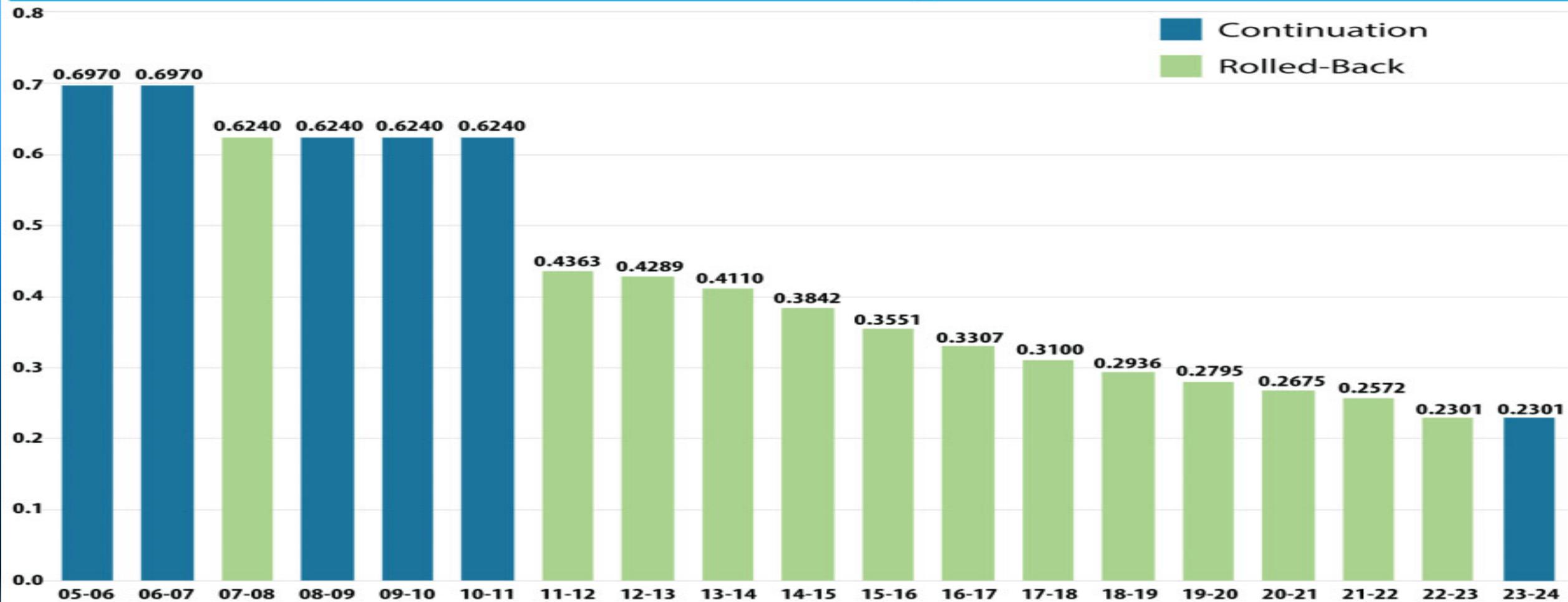
Candida Heater

Administrative Services Division Director



Example - Recent History of Okeechobee Basin Ad Valorem

Okeechobee Basin Millage Rates



Fiscal Year 2023-2024 Final Millage Rates

Millage Rates	Fiscal Year 2022-2023 Millage Rates	Fiscal Year 2023-2024 Final Millage Rates	Fiscal Year 2023-2024 Rolled-Back Millage Rates
District-wide	0.0948	0.0948	0.0850
Big Cypress Basin	0.0978	0.0978	0.0877
Okeechobee Basin	0.1026	0.1026	0.0920
Everglades Construction Project	0.0327	0.0327	0.0293

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 2023-2024

Specific Purposes 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 infrastructure within both Basins of the District. The specific purposes for which ad valorem tax revenues are being increased are to support:
 - ✓ **Operations and Maintenance of Existing Infrastructure and New Everglades Restoration Projects**: Align recurring expenses with recurring revenues and fund additional costs of operations, maintenance, monitoring, land and vegetation management of existing infrastructure and completed CERP, Restoration Strategies, and Northern Everglades projects turned over to operations.

Fiscal Year 2023-2024 Final Millage Rates Adoption Resolutions

➤ **Adopt Resolution 2023-0923:**

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 2023-2024

➤ **Adopt Resolution 2023-0924:**

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 2023-2024

Fiscal Year 2023-2024 Final Millage Rates Adoption Resolutions

➤ **Adopt Resolution 2023-0925:**

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 2023-2024

➤ **Adopt Resolution 2023-0926:**

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 2023-2024



Final Budget

Revenue and Expenditure Budget

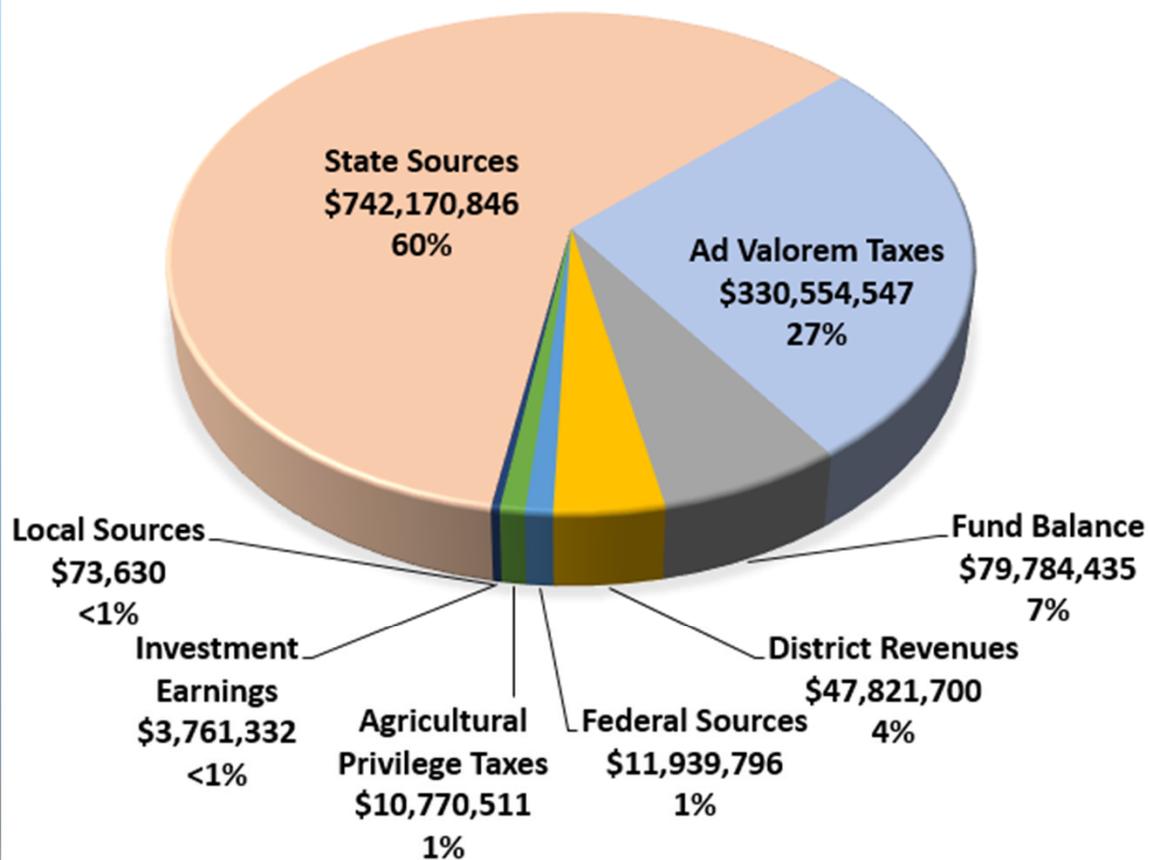
Fiscal Year 2023-2024 Budget Changes Tentative Hearing to Final Hearing= \$79.8 Million Increase

Fiscal Year 2023-2024 Tentative Hearing Budget		\$1,147.0 Million
Item	Funding Source	Amount (million)
Additional New State Appropriations	State	\$43.9
Prior Year State Appropriations	State	\$30.8
FDEM/FEMA Hurricane IAN Reimbursement	Fund Balance	\$3.6
Other Grant Agreement	District Revenue	\$1.5
Fiscal Year 2023-2024 September Final Budget		\$1,226.8 Million

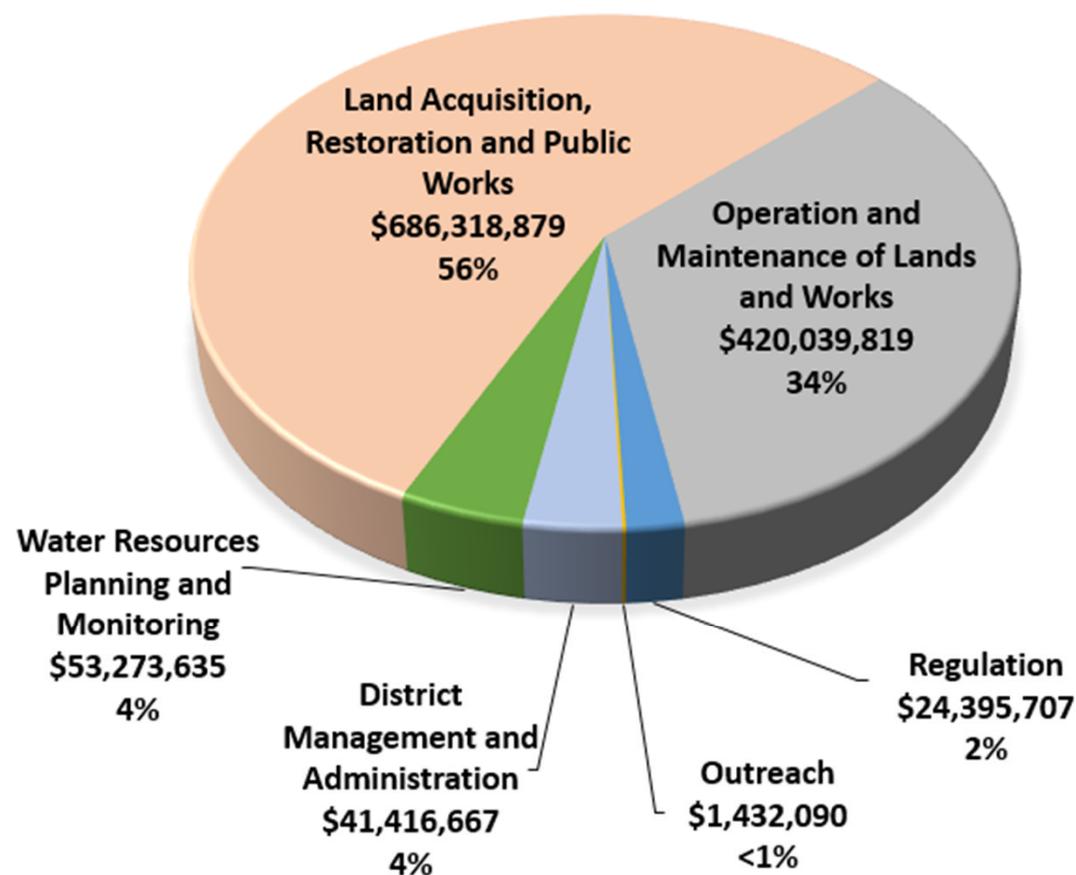
Fiscal Year 2023-2024 Final Budget

\$ 1,226,876,797

FISCAL YEAR 2023-2024
REVENUES BY SOURCE
\$1,226,876,797



FISCAL YEAR 2023-2024
EXPENSES BY PROGRAM
\$1,226,876,797



Fiscal Year 2023-2024 Final Budget Adoption Resolution

➤ **Adopt Resolution 2023-0927:**

Adopt the Final Budget of \$1,226,876,797 for Fiscal Year 2023-2024

2023-2024 General Appropriations Act

➤ Resolution 2023-0928:

Recognizing Specific Appropriations from the 2023-2024 General Appropriations Act and prior appropriations as enacted by the Legislature of the State of Florida and subsequent budget amendment authorized by the Legislative Budget Commission pursuant to Chapter 216, Florida Statutes, in the South Florida Water Management District's Fiscal Year 2023-2024 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, 2024



Ecosystem Restoration



Flood Protection



Water Needs



Public Engagement

Thank You