



South Florida Water Management District

PUBLIC HEARING ON FISCAL YEAR 2023-2024 TENTATIVE AD VALOREM MILLAGE RATES, NON AD VALOREM TAX ROLLS, AND TENTATIVE BUDGET AGENDA

September 14, 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. Public Comment on Tentative Millage Rates and Tentative Budget
4. Fiscal Year 2023-2024 Tentative Budget Update

Compliance with Section 200.065(2)(e)1, Florida Statutes: Explanation of the proposed millage rate necessary to fund the Fiscal Year 2023-2024 budget.

5. **Resolution No. 2023 - 0916** Adopt the District-wide Tentative Millage Rate (0.0948 mill) within the Okeechobee Basin and Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2023-2024.
6. **Resolution No. 2023 - 0917** Adopt the Tentative Millage Rate for the Big Cypress Basin (0.0978 mill) within the Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2023-2024.
7. **Resolution No. 2023 - 0918** Adopt the Tentative Millage Rate for the Okeechobee Basin (0.1026 mill) within the Okeechobee Basin of the South Florida Water

Management District for Fiscal Year 2023-2024.

8. **Resolution No. 2023 - 0919** Adopt the Tentative Millage Rate for the Everglades Construction Project (0.0327 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2023-2024.
9. **Resolution No. 2023 - 0920** Relating to the Everglades Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996, 2000, and 2016 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll for 2023.
10. **Resolution 2023 - 0921** Relating to the C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll for 2023.
11. **Resolution No. 2023 - 0922** Adopt a Tentative Budget of \$1,147,013,334 for Fiscal Year 2023-2024.
12. Adjourn

Resolutions

Agenda Item Background:

[Resolution No. 2023-0916](#)
[Resolution No. 2023-0917](#)
[Resolution No. 2023-0918](#)
[Resolution No. 2023-0919](#)
[Resolution No. 2023-0920](#)
[Resolution No. 2023-0920 Appendix A](#)
[Resolution No. 2023-0920 Appendix B](#)
[Resolution No. 2023-0920 Appendix C](#)
[Resolution No. 2023-0921](#)
[Resolution No. 2023-0922](#)
[Resolution No. 2023-0922 Attachment](#)

Final Presentation

Agenda Item Background:

[Tentative Budget FY2023-24](#)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2023 - 0916

A Resolution of the Governing Board of the South Florida Water Management District to adopt the District-wide Tentative Millage Rate (0.0948 mill) within the Okeechobee Basin and Big Cypress Basin of the South Florida Water Management District for Fiscal Year 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 14, 2023, following a public hearing, approve its tentative millage rates and tentative budget for Fiscal Year 2023-2024; 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 tentative tax levy of nine hundred forty-eight ten thousandths mill (0.0948 mill) (\$.0948 per \$1,000 of assessed value) upon all property District-wide subject to the District's tax in the gross amount of \$144,598,812 is necessary to provide funds for District budgeted expenditures as set forth in the tentative budget; and

WHEREAS, the tentative millage rate to be levied by the District for the District-wide tax is nine hundred forty-eight ten thousandths mill (0.0948 mill) (\$.0948 per \$1,000 of assessed value), which is an 11.53 percent increase in property taxes over the calculated rolled-back rate of eight hundred fifty ten thousandths mill (0.0850 mill) to be adopted by the Governing Board. This equates to a \$0.98 increase per \$100,000 of taxable value.

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

Section 1. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation District-wide as certified for county taxing purposes at the District-wide rate of nine hundred forty-eight ten thousandths mill (0.0948 mill) (\$.0948 per \$1,000 of assessed value) in the gross amount of \$144,598,812 on the dollar on the assessed valuation of such property.

Section 2. The Fiscal Year 2023-2024 tentative millage rate hereby levied by the District for the District-wide tax is nine hundred forty-eight ten thousandths mill (0.0948 mill) (\$.0948 per \$1,000 of assessed value), which is an 11.53 percent

increase in property taxes over the calculated rolled-back rate of eight hundred fifty ten thousandths mill (0.0850 mill) to be adopted by the Governing Board. This equates to a \$0.98 increase per \$100,000 of taxable value.

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

PASSED and **ADOPTED** this 14th day of September, 2023.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2023 - 0917

A Resolution of the Governing Board of the South Florida Water Management District to adopt the Tentative Millage Rate for the Big Cypress Basin (0.0978 mill) within the Big Cypress Basin of the South Florida Water Management District for Fiscal Year 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 14, 2023, following a public hearing, approve its tentative millage rates and budget for Fiscal Year 2023-2024; 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 \$138,775,424,931; and

WHEREAS, it is determined that the Fiscal Year 2023-2024 tentative tax levy of nine hundred seventy-eight ten thousandths mill (0.0978 mill) (\$.0978 per \$1,000 of assessed value) upon all property lying within the Big Cypress Basin subject to the Basin's tax in the gross amount of \$13,572,237 is necessary to provide funds for Big Cypress Basin budgeted expenditures as set forth in the tentative budget; and

WHEREAS, the tentative millage rate to be levied by the District for the Big Cypress Basin tax is nine hundred seventy-eight ten thousandths mill (0.0978 mill) (\$.0978 per \$1,000 of assessed value), which is 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) to be adopted by the Governing Board. This equates to a \$1.01 increase per \$100,000 of taxable value.

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

Section 1. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation within the Big Cypress Basin as certified for county taxing purposes at the Big Cypress Basin rate of nine hundred seventy-eight ten thousandths mill (0.0978 mill) (\$.0978 per \$1,000 of assessed value) in the gross amount of \$13,572,237 on the dollar on the assessed valuation of such property.

Section 2. The Fiscal Year 2023-2024 tentative millage rate hereby levied by the District for the Big Cypress Basin tax is nine hundred seventy-eight ten thousandths mill (0.0978 mill) (\$.0978 per \$1,000 of assessed value), which

is 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) to be adopted by the Governing Board. This equates to a \$1.01 increase per \$100,000 of taxable value.

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

PASSED and **ADOPTED** this 14th day of September, 2023.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2023 - 0918

A Resolution of the Governing Board of the South Florida Water Management District to adopt the Tentative Millage Rate for the Okeechobee Basin (0.1026 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 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 14, 2023, following a public hearing, approve its tentative millage rates and tentative budget for Fiscal Year 2023-2024; 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 tentative tax levy of one thousand twenty-six ten thousandths mill (0.1026 mill) (\$.1026 per \$1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax in the gross amount of \$142,257,824 is necessary to provide funds for Okeechobee Basin budgeted expenditures as set forth in the tentative budget; and

WHEREAS, the tentative millage rate to be levied by the District for the Okeechobee Basin tax is one thousand twenty-six ten thousandths mill (0.1026 mill) (\$.1026 per \$1,000 of assessed value), which is an 11.52 percent increase in property taxes over the calculated rolled-back rate of nine hundred twenty ten thousandths mill (0.0920 mill) to be adopted by the Governing Board. This equates to a \$1.06 increase per \$100,000 of taxable value.

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

Section 1. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation within the Okeechobee Basin as certified for county taxing purposes at the Okeechobee Basin rate of one thousand twenty-six ten thousandths mill (0.1026 mill) (\$.1026 per \$1,000 of assessed value) in the gross amount of \$142,257,824 on the dollar on the assessed valuation of such property.

Section 2. The Fiscal Year 2023-2024 tentative millage rate hereby levied by the District for the Okeechobee Basin tax is one thousand twenty-six ten thousandths mill (0.1026 mill) (\$.1026 per \$1,000 of assessed value), which is an 11.52 percent increase in property taxes over the calculated rolled-back rate of nine hundred

twenty ten thousandths mill (0.0920 mill) to be adopted by the Governing Board. This equates to a \$1.06 increase per \$100,000 of taxable value.

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

PASSED and **ADOPTED** this 14th day of September, 2023.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2023 - 0919

A Resolution of the Governing Board of the South Florida Water Management District to adopt the Tentative Millage Rate for the Everglades Construction Project (0.0327 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 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 14, 2023, following a public hearing, approve its tentative millage rates and tentative budget for Fiscal Year 2023-2024; 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 tentative tax levy of three hundred twenty-seven ten thousandths mill (0.0327 mill) (\$.0327 per \$1,000 of assessed value) upon all property lying within the Okeechobee Basin subject to the Basin's tax in the gross amount of \$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 tentative millage rate to be levied by the District for the Everglades Construction Project is three hundred twenty-seven ten thousandths mill (0.0327 mill) (\$.0327 per \$1,000 of assessed value), which is 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) to be adopted by the Governing Board. This equates to a \$0.34 increase per \$100,000 of taxable value.

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

Section 1. There is hereby tentatively levied a uniform ad valorem tax on the gross taxable value for operating purposes not exempt from taxation within the Okeechobee Basin as certified for county taxing purposes at the Everglades Construction Project rate of three hundred twenty-seven ten thousandths mill (0.0327 mill) (\$.0327 per \$1,000 of assessed value) in the gross amount of \$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. The Fiscal Year 2023-2024 tentative millage rate hereby levied by the District for the Everglades Construction Project tax is three hundred twenty-seven ten thousandths mill (0.0327 mill) (\$.0327 per \$1,000 of assessed value), which is an 11.60 percent increase in property taxes over the calculated rolled-back rate of two hundred ninety-three ten thousandths mill (0.0293 mill) to be adopted by the Governing Board. This equates to a \$0.34 increase per \$100,000 of taxable value.

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

PASSED and **ADOPTED** this 14th day of September, 2023.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
Resolution No. 2023 – 0920

A Resolution of the Governing Board of the South Florida Water Management District relating to the Everglades Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996, 2000, and 2016 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll for 2023; providing an effective date.

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

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

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

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

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

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

Section 1. The Governing Board of the South Florida Water Management District hereby determines the classification of property as vegetable acreage upon application of the owner, lessee, or other appropriate interest holder, property subject to the EAA Tax may be classified as "Vegetable Acreage"

(as defined in the Everglades Forever Act). The EAA Tax for Vegetable Acreage is the "minimum tax" established in the Everglades Forever Act.

The Executive Director of the District received no applications for 2023 for classification as Vegetable Acreage on the Everglades agricultural privilege tax roll.

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

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

For the 1996 vegetable classified acreage, the 2023 tax roll shall reflect the deferred amounts that would have been due in 2022. The 2023 tax amounts will be deferred to 2024 as set forth in Appendix A.

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

For the 2000 vegetable classified acreage, the 2023 tax roll shall reflect the deferred amounts that would have been due in 2022. The 2023 tax amounts will be deferred to 2024 as set forth in Appendix B.

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

For the 2016 vegetable classified acreage, the 2023 tax roll shall reflect the deferred amounts that would have been due in 2022. The 2023 tax amounts will be deferred to 2024 as set forth in Appendix C.

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

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

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

PASSED and **ADOPTED** this 14th day of September, 2023.

APPENDIX A
 2023 Palm Beach County Disaster Deferred Parcel and Legal Lines
 (1996 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
1	HUNDLEY FARMS INC	00374424000001010	24-44-37, E 3/4 OF E 1/2 OF NE 1/4	56.64	\$1,416.00
2	MYERS YVONNE T TRUST &	00374424000003010	24-44-37, E 1/2 OF NE 1/4 OF NW 1/4, E 1/2 OF SE 1/4 OF NW 1/4, W 1/2 OF NE 1/4, W 1/4 OF NE 1/4 OF NE 1/4, W 1/4 OF SE 1/4 OF NE 1/4, E 1/2 OF SW 1/4, E 1/2 OF NW 1/4 OF SW 1/4. E 1/4 OF SW 1/4 OF SW 1/4, W 1/2 OF SE 1/4, NE 1/4 OF SE 1/4 & W 1/2 OF SE 1/4 OF SE 1/4	96	\$2,400.00
3	HAND FRANCES R TRUST	00374425000001010	25-44-37, ALL /LESS NW 1/4 & N 1/2 OF NW 1/4 OF SW 1/4 & CNL R/W & TR IN OR910P365/	447.75	\$11,193.75
4	UNITED STATES SUGAR CORP	00374425000007010	25-44-37, NW 1/4, N 1/2 OF NW 1/4 OF SW 1/4 & TRGLR TR IN NE 1/4 IN OR910P365	186.2	\$4,655.00
5	UNITED STATES SUGAR CORP	00374435000009000	35-44-37, ALL	182.6	\$4,565.00
6	HAND FRANCES R TRUST	00374436000009000	36-44-37, ALL, OF SEC	627	\$15,675.00
7	TIITF	00374501000009000	1-45-37, ALL	640	\$16,000.00
8	UNITED STATES SUGAR CORP	00374502000009000	2-45-37, ALL	320	\$8,000.00
9	TIITF LESSOR	00374512000009000	12-45-37, ALL	640	\$16,000.00
10	TIITF	00374513000009000	13-45-37, ALL	640	\$16,000.00
11	KING RANCH INC	00374514000009000	14-45-37, ALL	142.1	\$3,552.50
12	KING RANCH INC	00374515000009000	15-45-37, ALL	91.9	\$2,297.50
13	KING RANCH INC	00374524000009000	24-45-37, ALL	218.1	\$5,452.50
14	KING RANCH INC	00384414000009000	14-44-38, ALL	280	\$7,000.00

APPENDIX A

2023 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
15	PELAEZ & SONS INC	00384418000007000	18-44-38, W 528/1000 LYG S & WOF HILLSBORO CNL & W 200 FT OF S 2800.7 FT OF E 472/1000 LYG S & W OF HILLSBORO CNL	85	\$2,125.00
16	PELAEZ & SONS INC	00384419000001030	19-44-38, NE 1/4 (LESS E 1/2 OF W 1/2 OF NE 1/4, E 1/2 OF W 1/2 OF SW 1/4 & S 130 FT BOLLES CNL R/W)	40	\$1,000.00
17	SULLIVAN A J	00384425000009000	25-44-38, ALL	174.1	\$4,352.50
18	HUNDLEY FARMS INC	00384432000009000	32-44-38, ALL	218.4	\$5,460.00
19	HUNDLEY FARMS INC	00384433000007000	33-44-38, ALL S & W OF HILLSBOROUGH CNL (LESS CNL R/W)	328.3	\$8,207.50
20	GESTION PRO VEG INC	00384434000001000	34-44-38, ALL N & E OF HILLSBOROUGH CNL	120	\$3,000.00
21	CYPRESS LAND HOLDINGS BELLE GLADE LLC	00384435000009000	35-44-38, ALL	320	\$8,000.00
22	CYPRESS LAND HOLDINGS BELLE GLADE LLC	00384436000009000	36-44-38, ALL	90	\$2,250.00
23	TIITF FISH & WILDLIFE	00384506000009000	6-45-38, ALL	640	\$16,000.00
24	TIITF	00384508000009000	8-45-38, ALL	640	\$16,000.00
25	TIITF SCHOOL LANDS	00384516000009000	16-45-38, ALL	320	\$8,000.00
26	TIITF PRIVATE CO INDIVIDUAL	00384517000009000	17-45-38, ALL	320	\$8,000.00
27	TIITF STATE OF FLORIDA	00384518000009000	18-45-38, ALL	640	\$16,000.00
28	KING RANCH INC	00384533000001000	45-38, E 1/2 OF SEC 33 & ALL SECS 34 TO 36 INC CONT 2240.30 AC	360.3	\$9,007.50
29	UNITED STATES SUGAR CORP	00384601000009000	1-46-38, ALL OF SEC	80	\$2,000.00
30	UNITED STATES SUGAR CORP	00384602000009000	46-38, ALL SEC 2 & E 2670.02 FT OF SEC 3	640	\$16,000.00

APPENDIX A

2023 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
31	FLORIDA POWER & LIGHT CO	00394233000009000	33-42-39, ALL	623.3	\$15,582.50
32	HUNDLEY FARMS INC	00394332000009000	32-43-39, ALL OF SEC	68.4	\$1,710.00
33	HUNDLEY FARMS INC	00394333010010000	SUB IN PB8P82 TRS 1 THRU 66 & TRS 67 THRU 69 (LESS L-13 K/A OCEAN CNL R/W)	158.3	\$3,957.50
34	HUNDLEY FARMS INC	00394333010700000	SUB IN PB8P82 TR 70 (LESS L-13 K/A OCEAN CNL R/W)	6.33	\$158.25
35	HUNDLEY JOHN LLOYD TRUST	00394333010710000	SUB IN PB8P82 TRS 71 THRU 74 (LESS L-13 K/A OCEAN CNL R/W)	19.4	\$485.00
36	HUNDLEY JOHN LLOYD TRUST	00394333010750000	SUB IN PB8P82 TRS 75 TO 77 INC /LESS CNL L-13 & RD R/W/	18.45	\$461.25
37	HUNDLEY JOHN LLOYD TRUST	00394333010780000	SUB IN PB8P82 TR 78 (LESS L-13 K/A OCEAN CNL R/W)	6.83	\$170.75
38	HUNDLEY JOHN LLOYD TRUST	00394333010790000	SUB IN PB8P82 TRS 79 THRU 82 (LESS L-13 K/A OCEAN CNL R/W)	19.72	\$493.00
39	UNITED STATES SUGAR CORPORATION	00394405000009000	5-44-39, ALL /LESS S 45 FT & RD R/W/	189.1	\$4,727.50
40	UNITED STATES SUGAR CORPORATION	00394418010010010	REPLAT OF GLADEVIEW FARMS TRS 1 TO 8 /LESS S 28 FT/ & TRS 9 TO 16 INC	143.5	\$3,587.50
41	UNITED STATES SUGAR CORPORATION	00394419010010010	REPLAT OF GLADEVIEW FARMS, TRS 1 THRU 7 (LESS S 27 FT) & TR 8 (LESS N 155 FT OF W 390 FT & SLY 2482.86 SF OF WLY 93 FT & TRGLR PAR) & TRS 9 THRU 15 (LESS NLY 57 FT AS IN OR6709P1113 & S 403 FT OF W 390 FT)	429.4	\$10,735.00
42	HUNDLEY FARMS INC	00394530000007000	30-45-39, ALL LYG S & W OF HILLSBORO CNL (LESS S DD CNL)	73.5	\$1,837.50

APPENDIX A

2023 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
43	KING RANCH INC	00394531000007000	31-45-39, ALL LYG S & W OF HILLSBORO CNL	183	\$4,575.00
44	UNITED STATES SUGAR CORP	00394540000000041	45/46-39, SLY 5274 FT OF LTS 5& 6 & TH PT OF LT 4 LYG S & W OF HILLSBORO CNL CONT 1457.43 AC	360	\$9,000.00

Total Veg Acres: 11,883.62

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

APPENDIX B
2023 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2000 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
1	TRUST BUSTERS PARTNERSHIP	00374412000005010	12-44-37, ALL S OF HILLSBOROUGH CNL (LESS SFC CNL & LESS L-14 R/W)	83.7	\$2,092.50
2	MYERS YVONNE T TRUST &	00374424000003010	24-44-37, E 1/2 OF NE 1/4 OF NW 1/4, E 1/2 OF SE 1/4 OF NW 1/4, W 1/2 OF NE 1/4, W 1/4 OF NE 1/4, W 1/4 OF SE 1/4 OF NE 1/4, E 1/2 OF SW 1/4, E 1/2 OF NW 1/4 OF SW 1/4. E 1/4 OF SW 1/4 OF SW 1/4, W 1/2 OF SE 1/4, NE 1/4 OF SE 1/4 & W 1/2 OF SE 1/4 OF SE 1/4	163.9	\$4,097.50
3	HAND FRANCES R TRUST	00374425000001010	25-44-37, ALL /LESS NW 1/4 & N 1/2 OF NW 1/4 OF SW 1/4 & CNL R/W & TR IN OR910P365/	150	\$3,750.00
4	UNITED STATES SUGAR CORP	00374426000009000	26-44-37, ALL	150	\$3,750.00
5	UNITED STATES SUGAR CORP	00374435000009000	35-44-37, ALL	110	\$2,750.00
6	HAND FRANCES R TRUST	00374436000009000	36-44-37, ALL, OF SEC	627	\$15,675.00
7	TIITF	00374501000009000	1-45-37, ALL	640	\$16,000.00
8	TIITF LESSOR	00374512000009000	12-45-37, ALL	320	\$8,000.00
9	PELAEZ & SONS INC	00384418000007000	18-44-38, W 528/1000 LYG S & WOF HILLSBORO CNL & W 200 FT OF S 2800.7 FT OF E 472/1000 LYG S & W OF HILLSBORO CNL	90	\$2,250.00
10	UNITED STATES SUGAR CORPORATION	00384419000005000	19-44-38, S 1/2 OF SEC (LESS N 130 FT BOLLES CNL R/W)	170.5	\$4,262.50
11	UNITED STATES SUGAR CORPORATION	00384421000001010	21-44-38, ALL (LESS NLY 27.56 FT OF E 1/2 & NLY 64 FT OF W 1/2)	204.1	\$5,102.50
12	TIITF FISH & WILDLIFE	00384506000009000	6-45-38, ALL	640	\$16,000.00
13	TIITF	00384507000009000	7-45-38, ALL	320	\$8,000.00

APPENDIX B

2023 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2000 Disaster Declaration)

<u>Line #</u>	<u>Name</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
14	TIITF	00384508000009000	8-45-38, ALL	640	\$16,000.00
15	TIITF PRIVATE CO INDIVIDUAL	00384517000009000	17-45-38, ALL	320	\$8,000.00
16	TIITF STATE OF FLORIDA	00384518000009000	18-45-38, ALL	640	\$16,000.00
17	DAN GRIFFIN SOD COMPANY INC	00384524000007010	24-45-38, S 1/8 LYG S & W OF HILLSBORO CNL	60	\$1,500.00
18	HUNDLEY FARMS INC	00394333010010000	SUB IN PB8P82 TRS 1 THRU 66 & TRS 67 THRU 69 (LESS L-13 K/A OCEAN CNL R/W)	279.8	\$6,995.00
19	HUNDLEY JOHN LLOYD TRUST	00394333010710000	SUB IN PB8P82 TRS 71 THRU 74 (LESS L-13 K/A OCEAN CNL R/W)	25.63	\$640.75
20	HUNDLEY JOHN LLOYD TRUST	00394333010750000	SUB IN PB8P82 TRS 75 TO 77 INC /LESS CNL L-13 & RD R/W/	18.45	\$461.25
21	HUNDLEY JOHN LLOYD TRUST	00394333010780000	SUB IN PB8P82 TR 78 (LESS L-13 K/A OCEAN CNL R/W)	6.83	\$170.75
22	HUNDLEY JOHN LLOYD TRUST	00394333010790000	SUB IN PB8P82 TRS 79 THRU 82 (LESS L-13 K/A OCEAN CNL R/W)	19.72	\$493.00
23	UNITED STATES SUGAR CORPORATION	00394420010110010	REPLAT OF GLADEVIEW FARMS TRS 11 TO 14 (LESS S 27 FT) & TRS 15 TO 18 & TH PT OF SEC 20 (LESS TH PT IN OR3502P1071)	193.3	\$4,832.50
24	UNITED STATES SUGAR CORPORATION	00394430010010010	REPL OF GLADEVIEW FARMS TRS 1 TO 16 (LESS E 600 FT OF TR 9 & TH PT IN OR3502P1071 & TH PT OF SEC 30 ADJ THERETO	204.5	\$5,112.50
25	TKM BENGARD FARMS LLC	00394431010011000	REPL OF GLADEVIEW FARMS TRS 9 TO 16 & TH PT OF SEC 31 ADJ THERETO (LESS TH PT IN OR3451P811)	109	\$2,725.00

Total Veg Acres: 6,186.43

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

APPENDIX C

2023 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2016 Disaster Declaration)

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

APPENDIX C

2023 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2016 Disaster Declaration)

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

Total Veg Acres: 4,048.03

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
Resolution No. 2023 - 0921

A Resolution of the Governing Board of the South Florida Water Management District relating to the C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll for 2023; providing an effective date.

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

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

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

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

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

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

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

The Executive Director of the District received no applications for 2023 for classification as vegetable acreage on the C-139 agricultural privilege tax roll; therefore, no action is required on this issue.

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

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

PASSED and **ADOPTED** this 14th day of September 2023.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Resolution No. 2023 - 0922

A Resolution of the Governing Board of the South Florida Water Management District adopting a Tentative Budget of \$1,147,013,334 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 tentative budget for each fiscal year; and

WHEREAS, the Governing Board of the South Florida Water Management District, after careful consideration and study, has caused to be prepared a tentative budget of \$1,147,013,334. 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 was duly provided in the notice of proposed property taxes prepared and mailed to taxpayers by the property appraisers of all of the counties within the South Florida Water Management District's boundaries, and

WHEREAS, a public hearing was held by the Governing Board of the South Florida Water Management District in West Palm Beach, Florida, on September 14, 2023, at the time and place provided in said notices.

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

SECTION 1. The attached budget is hereby adopted as the tentative budget of \$1,147,013,334 for the District for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

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

PASSED and ADOPTED this 14th day of September, 2023.

ATTACHMENT A
SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2023 - 0922
TENTATIVE 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 TENTATIVE BUDGET
ESTIMATED REVENUES, TRANSFERS AND BALANCES						
Estimated Fund Balance and Net Assets						
Fund Balance, beginning of year (Net of Encumbrances)	18,486,435	87,952,777	10,744,812	-	15,433,332	132,617,356
Net Assets, beginning of year	-	-	-	15,067,683	-	15,067,683
Sub-Total	18,486,435	87,952,777	10,744,812	15,067,683	15,433,332	147,685,039
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	281,739,681	805,646,785	15,067,683	15,433,332	1,152,967,601
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	116,569,168	558,339,415	-	679,463,185
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	5,083,046	-	-	6,157,418
Health Insurance		-	-	33,390,370	-	33,390,370
Self Insurance		-	-	3,184,912	-	3,184,912
Total Estimated Revenues		148,558,721	326,550,916	559,152,998	36,608,640	1,070,871,275
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	\$578,789,056	\$1,410,107,488	\$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	6,238,417	14,905,083	66,619,153
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	6,238,417	36,608,640	115,023,795
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						
Water Resources Planning and Monitoring		402,496	61,616	-	-	464,112
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 Total		4,743,665	55,356,743	2,152,239	-	62,252,647
Engineering, Construction & Modeling						
Water Resources Planning and Monitoring		4,466,635	2,814,422	-	-	7,281,057
Land Acquisition, Restoration and Public Works		2,999,084	6,397,814	510,731,018	-	520,127,916
Operation and Maintenance of Lands and Works		1,168,488	30,813,013	54,077,747	-	86,059,248
Regulation		55,043	-	-	-	55,043
District Management and Administration		49,270	-	-	-	49,270
Engineering, Construction & Modeling Total		8,738,520	40,025,249	564,808,765	-	613,572,534
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	119,747,591	4,221,590	28,880	135,288,431
Regulation		593,640	-	-	-	593,640
District Management and Administration		45,887	10,224	-	-	56,111
Field Operations Division Total		12,096,375	126,081,079	4,277,090	28,880	142,483,424
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	7,070,773	-	-	17,903,012
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	8,031,355	1,378,229	-	37,691,042

ATTACHMENT A
SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2023 - 0922
TENTATIVE 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 TENTATIVE BUDGET
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
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	40,873,151	-	-	-	56,615,886
District Management and Administration	4,794,464	3,541,319	-	-	-	8,335,783
Res/Debt/Fees/Charges Total	20,537,199	46,135,859	30,295,125	-	-	96,968,183
Total Budgeted Expenditures	151,210,112	349,746,025	609,419,677	36,608,640	28,880	1,147,013,334
Encumbrances (Estimate)	16,593,685	193,786,904	794,901,973	0	-	1,005,282,562
TOTAL BUDGETED EXPENDITURES AND ENCUMBRANCES	\$167,803,797	\$543,532,929	\$1,404,321,650	\$36,608,640	\$28,880	\$2,152,295,896
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	\$578,789,056	1,410,107,488	51,676,323	15,462,212	2,223,838,876



Ecosystem Restoration



Flood Protection



Water Needs



Public Engagement

SFWMD Fiscal Year 2023-2024 First Public Budget Hearing

Tax and Budget Presentation

September 14, 2023

5:15 PM

Candida Heater

Administrative Services Division Director



Fiscal Year 2023-2024 Tentative Millage Rates

Millage Rates	Fiscal Year 2022-2023 Millage Rates	Fiscal Year 2023-2024 Proposed 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 increased 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 Tentative Millage Rates Adoption Resolutions

➤ **Adopt Resolution 2023-0916:**

Adopt the District-wide Tentative Millage Rate (0.0948 mill) within the Okeechobee Basin and Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2023-2024

➤ **Adopt Resolution 2023-0917:**

Adopt the Tentative Millage Rate for the Big Cypress Basin (0.0978 mill) within the Big Cypress Basin of the South Florida Water Management District for Fiscal Year 2023-2024

Fiscal Year 2023-2024 Tentative Millage Rates Adoption Resolutions

➤ **Adopt Resolution 2023-0918:**

Adopt the Tentative Millage Rate for the Okeechobee Basin (0.1026 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2023-2024

➤ **Adopt Resolution 2023-0919:**

Adopt the Tentative Millage Rate for the Everglades Construction Project (0.0327 mill) within the Okeechobee Basin of the South Florida Water Management District for Fiscal Year 2023-2024



Agricultural Privilege Tax Roll Certification

The header image is a collage of three photographs. The left photo shows several pink and white birds, likely roseate spoonbills, wading in shallow water. The middle photo shows a large white cylindrical tank on a trailer parked on a paved area. The right photo shows a group of people in blue shirts standing in a line, holding a banner, with an American flag and another flag visible in the background.

Everglades Agricultural Area And C-139 Basin



Everglades Agricultural Area

➤ Number of Vegetable Deferral Applications:	-0-
➤ 1996, 2000 & 2016 Deferrals Continue in Effect	
▪ Appendix A:	11,883.62 Acres
▪ Appendix B:	6,186.43 Acres
▪ Appendix C:	4,048.03 Acres
➤ Agricultural Privilege Tax Rate per acre	\$25.00
➤ Total Taxable Acres	439,707.82
➤ Total Gross Non Ad Valorem Tax Revenue	\$10,992,695.50
➤ Less: Budgeted Discount	<u>(\$439,707.82)</u>
➤ Fiscal Year 2023-2024 Budgeted Revenue	\$10,552,987.68

Fiscal Year 2023 -2024 Everglades Agricultural Privilege Tax Resolution

➤ **Adopt Resolution 2023-0920**

Relating to the Everglades Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996, 2000 and 2016 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll for 2023



C-139 Basin

➤ Number of Vegetable Deferral Applications:	-0-
➤ Agricultural Privilege Tax Rate Per Acre	\$1.80
➤ Total Taxable Acres	<u>125,881.34</u>
➤ Total Gross Non Ad Valorem Tax Revenue	\$226,586.41
➤ Less: Budgeted Discount	<u>(\$9,063.46)</u>
➤ Fiscal Year 2023-2024 Budgeted Revenue	\$217,522.95



Fiscal Year 2023-2024 C-139 Resolution

➤ Adopt Resolution 2023-0921

Relating to C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll for 2023

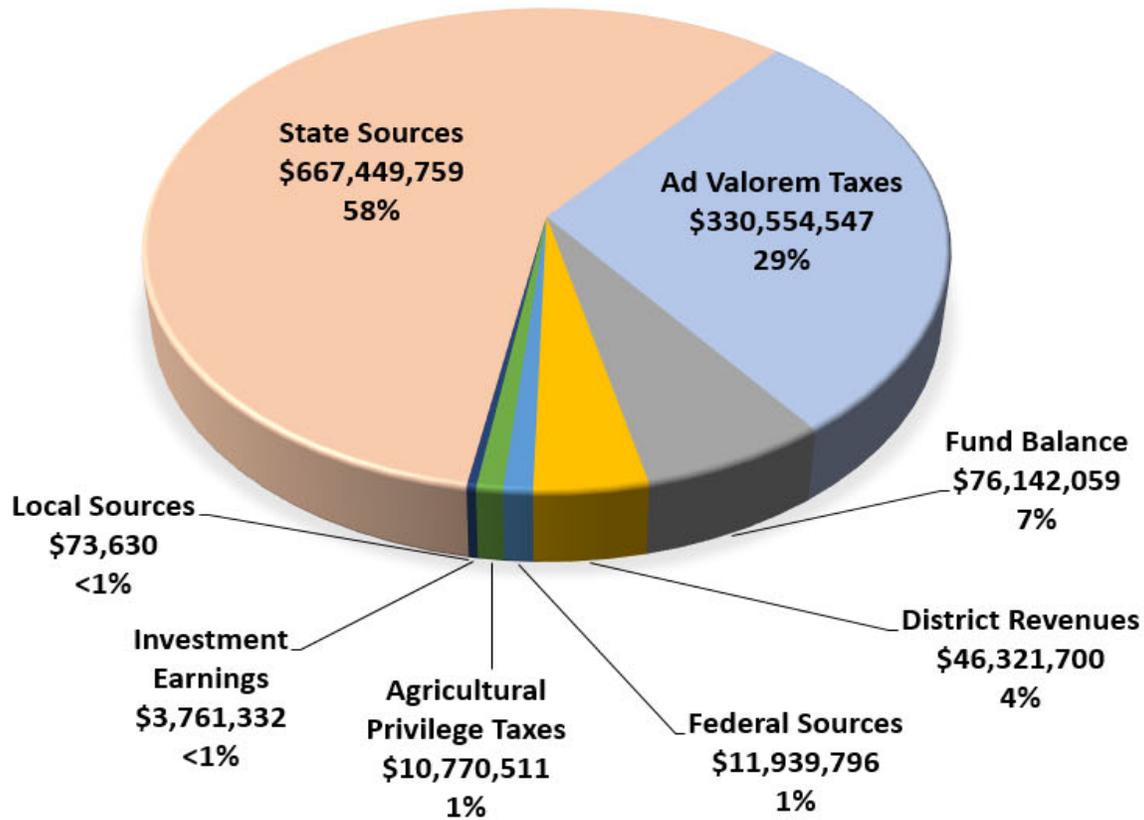


Tentative Budget

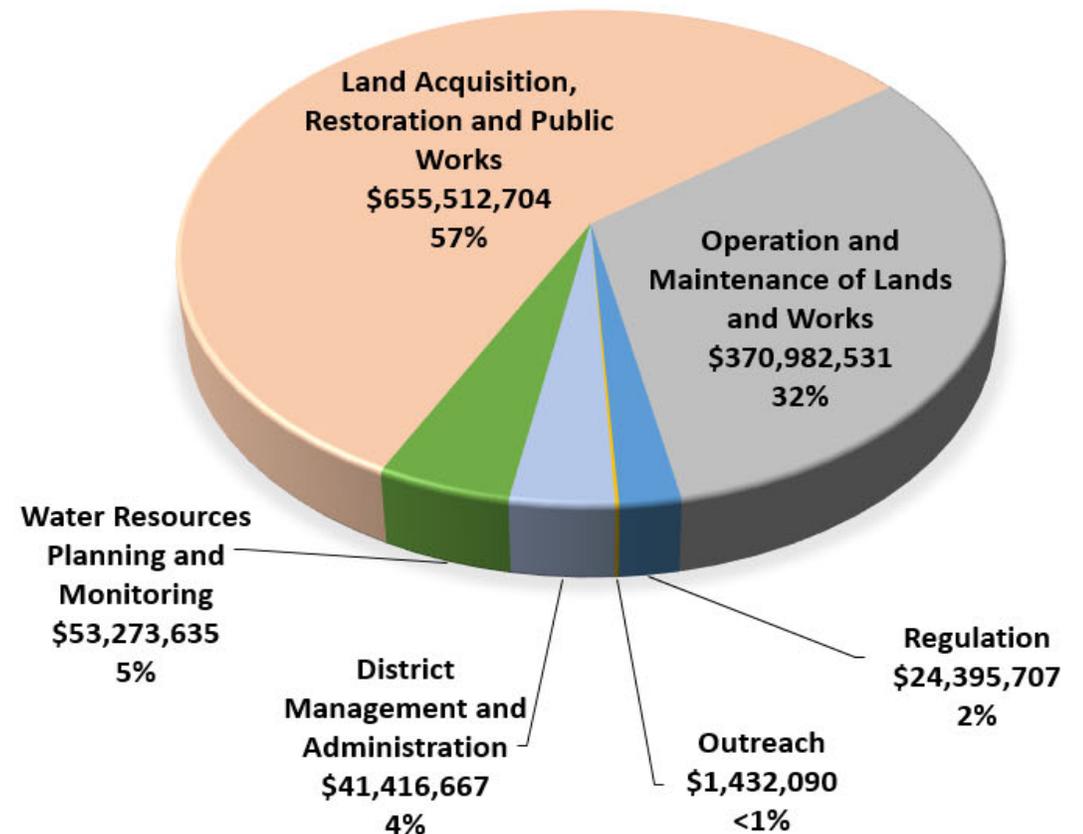
Revenue and Expenditure Budget

Fiscal Year 2023-2024 Tentative Budget \$1,147,013,334

FISCAL YEAR 2023-2024
REVENUES BY SOURCE
\$1,147,013,334



FISCAL YEAR 2023-2024
EXPENSES BY PROGRAM
\$1,147,013,334



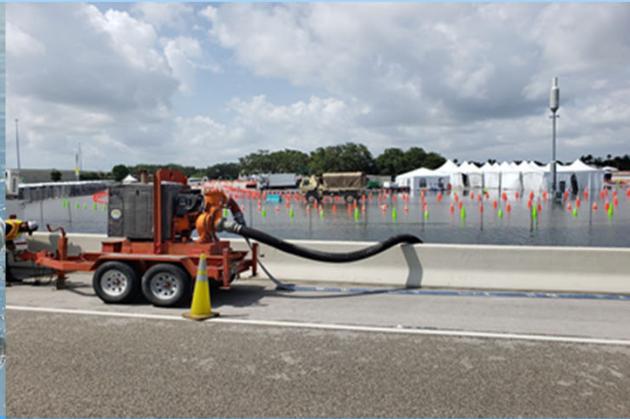
Fiscal Year 2023-2024 Tentative Budget Adoption Resolution

➤ **Adopt Resolution 2023-0922:**

Adopt the Tentative Budget of \$1,147,013,334 for Fiscal Year 2023-2024



Ecosystem Restoration



Flood Protection



Water Needs



Public Engagement

Thank You