

AGENDA
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
FIRST PUBLIC HEARING ON THE FISCAL YEAR 2023-2024 MILLAGE AND BUDGET

GoTo Webinar Link: <https://attendee.gotowebinar.com/register/1360284333254296661>

Public Comment Form Link: www.MySuwanneeRiver.com/Comments

Open to Public

September 12, 2023
5:05 p.m.

District Headquarters
Live Oak, Florida

1. Call to order and Roll Call
2. Fiscal Year 2023-2024 Tentative Millage Rate and Tentative Budget Presentation
3. Resolution Number 2023-04, Tentative Millage Rate for Fiscal Year 2023-2024 Budget
4. Resolution Number 2023-05, Tentative Budget for Fiscal Year 2023-2024
5. Announcements
• **Monday, September 25, 2023, at 5:05 p.m.** is the Final Public Hearing on Fiscal Year 2023-2024 Millage and Budget.
6. Adjournment

Any member of the public, who wishes to address the Board on any agenda item, or any other topic, must sign up (including the completion of the required speaker forms) with the Executive Director or designee before the time designated for Public Comment. During Public Comment, the Chair shall recognize those persons signed up to speak on agenda items first. To the extent time permits, the Chair shall thereafter recognize those persons signed up to speak on non-agenda items. Unless, leave is given by the Chair, (1) all speakers will be limited to three minutes per topic, (2) any identifiable group of three persons or more shall be required to choose a representative, who shall be limited to five minutes per topic. When recognized by the Chair during Public Comment, a speaker may request to be allowed to make his or her comments at the time the Board considers a particular agenda item. The Chair may grant or deny such request in the Chair's sole discretion.

Definitions:

•"Lobbies" is defined as seeking to influence a district policy or procurement decision or an attempt to obtain the goodwill of a district official or employee. (112.3261(1)(b), Florida Statutes [F.S.]

•"Lobbyist" is a person who is employed and receives payment, or who contracts for economic consideration, for the purpose of lobbying, or a person who is principally employed for governmental affairs by another person or governmental entity to lobby on behalf of that other person or governmental entity. (112.3215(1)(h), F.S.)

The Board may act upon (including reconsideration) any agenda item at any time during the meeting. The agenda may be changed only for good cause as determined by the Chair and stated in the record. If, after the regular time for Public Comment, the agenda is amended to add an item for consideration, the Chair shall allow public comment on the added agenda item prior to the Board taking action thereon.

All decisions of the Chair concerning parliamentary procedures, decorum, and rules of order will be final, unless they are overcome by a majority of the members of the Board in attendance.

If any person decides to appeal any decision with respect to any action considered at the above referenced meeting and hearing, such person may need to ensure a verbatim record of the proceeding is made to include testimony and evidence upon which the appeal is made.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Christina Green, Budget Manager, Office of Finance

THRU: Hugh Thomas, Executive Director

DATE: September 1, 2023

RE: Resolution Number 2023-04, Tentative Millage Rate for Fiscal Year 2023-2024 Budget

RECOMMENDATION

Approve Resolution Number 2023-04 to adopt a Tentative Millage Rate of 0.3113 for Fiscal Year 2023-2024.

BACKGROUND

The Suwannee River Water Management District is the taxing authority that tentatively proposes to levy the rolled-back millage rate of 0.3113 for Fiscal Year 2023-2024 (FY 2024), which is a 7.57 percent reduction from the current Fiscal Year 2022-2023 millage rate of 0.3368. The rolled-back millage rate of 0.3113 is based on taxable property values from all the property appraiser's offices within the District.

At the July 11, 2023, Governing Board meeting, the Board approved a tentative rolled-back millage rate of 0.3113 for FY 2024, a Tentative Budget of \$71,634,090, and authorized staff to notify the property appraisers for all counties within the District. Staff was given the ability to adjust the rate minimally if revised information was received.

The Tentative FY 2024 millage rate and budget has been developed in accordance with the budget guidelines set forth by the Governing Board. Also, staff has worked in cooperation with the Governor's Office and Legislature to ensure adequate fiscal resources are available to effectively implement the District's core mission. This tentative millage rate and budget was developed in keeping with statutory provisions and direction provided by the Governor's Office, the Florida Legislature, and the Florida Department of Environmental Protection.

The final public hearing is scheduled for September 25, 2023, at 5:05 p.m., at the District Headquarters located at 9225 CR 49, Live Oak, Florida, 32060.

CG/rl
Attachment

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
RESOLUTION NUMBER 2023-04**

ADOPTION OF TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2023-2024

WHEREAS, the Governing Board of the Suwannee River Water Management District (District) by authority of Article VII, Section 9(b) of the Florida Constitution, and Chapters 200 and 373, Florida Statutes, is authorized to levy ad valorem taxes on taxable property within the District; and

WHEREAS, the ensuing fiscal year of the District shall extend the period beginning October 1, 2023, and ending September 30, 2024; and

WHEREAS, the Governing Board of the District has determined that a tentative millage rate as provided for in sections 200.065, 373.503, and 373.536, Florida Statutes, is necessary to provide funds for the tentative budgeted expenditures of the District for Fiscal Year 2023-2024 (FY 2024) and should be levied in the amount set forth herein; and

WHEREAS, notices of proposed property taxes, advising of date, time, and place of the first public hearing, were prepared, and transmitted, pursuant to section 200.065, Florida Statutes, by the county property appraisers of each county within the District; and

WHEREAS, the first public hearing on the tentative millage rate and tentative budget was held by the Governing Board of the District at 9225 County Road 49, Live Oak, Florida, on September 12, 2023, commencing at 5:05 p.m. as provided in the notice, at which the name of the taxing authority, the rolled-back rate, the percentage of change from the rolled-back rate, and the millage rate to be levied were publicly announced, and the general public was allowed to ask questions and speak prior to the adoption of any measures.

THEREFORE, BE IT RESOLVED; by the Governing Board of the Suwannee River Water Management District that:

1. There is adopted and tentatively levied a millage rate, as provided for in sections 373.503 and 373.536, Florida Statutes, at the rolled-back rate, for FY 2024, to be assessed on the tax rolls for the year 2023, for the purpose of levying a uniform ad valorem tax on all taxable property in the counties within the District as certified by the county property appraisers pursuant to section 200.065, Florida Statutes, excluding lands held by the Trustees of the Internal Improvement Trust Fund to the extent specified in section 373.543, Florida Statutes.
2. The FY 2024 tentative millage rate of 0.3113 is equal to the rolled-back rate of 0.3113 mills.

PASSED AND ADOPTED THIS _____ DAY OF _____ 2023, A.D., AT _____ P.M., BY
THE GOVERNING BOARD OF THE SUWANNEE RIVER WATER MANAGEMENT DISTRICT:

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
BY ITS GOVERNING BOARD

MEMBERS OF THE BOARD:
VIRGINIA JOHNS
RICHARD SCHWAB
CHARLES KEITH
WILLIAM LLOYD
LARRY SESSIONS
HARRY SMITH
LARRY K. THOMPSON

ATTEST:

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board
FROM: Christina Green, Budget Manager, Office of Finance
THRU: Hugh Thomas, Executive Director
DATE: September 1, 2023
RE: Resolution Number 2023-05, Tentative Budget for Fiscal Year 2023-2024

RECOMMENDATION

Approve Resolution Number 2023-05 to adopt a Tentative Budget of \$71,634,090 for Fiscal Year 2023-2024.

BACKGROUND

The Tentative Budget for Fiscal Year 2023-2024 (FY 2024) has been developed in accordance with the budget guidelines set forth by the Governing Board. Additionally, staff has worked in cooperation with the Governor's Office and Legislature to ensure adequate fiscal resources are available to effectively implement our core mission. This budget was developed in keeping with statutory provisions and direction provided by the Governor's Office, the Florida Legislature, and the Florida Department of Environmental Protection.

At the July 11, 2023, Governing Board meeting, the Board approved a Tentative Budget for FY 2024 of \$71,634,090. Also, at the July 11, 2023, Governing Board meeting, a tentative rolled-back millage rate of 0.3113 was approved. Staff was authorized to make adjustments and corrections to the budget and adjust the rolled-back millage rate if final data changed.

Staff did not receive any additional information that would require an adjustment to the millage rate or budget.

The following is a summary of the Tentative Budget for FY 2024 and program highlights.

BUDGET SUMMARY:

The Tentative Budget for FY 2024 represents a standardized approach to budgeting and fiscal responsibility. It reflects the District's effort to diligently address core mission responsibilities that consist of water supply, water quality, flood protection, and natural systems in accordance with Governing Board priorities, legislative directives, adopted minimum flows and minimum water levels (MFLs) schedule, and the District's Strategic Plan. The Tentative Budget for FY 2024 is \$71,634,090, which includes the General Fund \$12,941,331 and Special Revenue Funds \$58,692,759 (See Attachments).

The Tentative Budget proposes to reduce last year's adopted millage rate of 0.3368 to the rolled-back rate of 0.3113 for FY 2024. The projected ad valorem revenue for FY 2024 is \$7,107,464. The District budgeted 96.94% or \$6,889,956 of the projected ad valorem revenue in the FY 2024 Tentative Budget.

GENERAL FUND BUDGET HIGHLIGHTS:

The Tentative Budget for the General Fund for FY 2024 is \$12,941,331. It includes District revenue of \$5,135,254, state revenue of \$4,740,000, and fund balance utilization of \$3,066,077. District revenue includes ad valorem, investment income, and permit fees. State revenue includes FY 2024 state appropriations for operations and environmental resource permitting.

The General Fund is the principal operating fund used to account for most of the District's general activities and technology and information services including:

- Water resource planning and monitoring (water supply planning; other water resources planning; research data collection, analysis, and monitoring; and federal planning technical assistance)
- Regulation (consumptive use permitting; water well construction permitting and contractor licensing; environmental resource and surface water permitting; and other regulatory and enforcement activities)
- Outreach (water resource education; public information; and legislative affairs)
- District management and administration (administrative and operations support; and tax collector/property appraiser fees)

SPECIAL REVENUE FUNDS' HIGHLIGHTS:

The Tentative Budget for the special revenue funds for FY 2024 is \$58,692,759. It includes District revenue of \$3,497,702, state revenue of \$31,254,469, federal revenue of \$15,278,000, and fund balance utilization of \$8,662,588.

- District revenue includes timber and ad valorem revenues.
- State revenue includes FY 2024 state appropriations for land management, MFLs, Payment-in-Lieu of Taxes; Florida Department of Transportation (FDOT) Grants; Florida Department of Agriculture and Consumer Services – Florida Forest Service grants; Florida Fish and Wildlife Commission grants; and Florida Department of Environmental Protection (FDEP) Springs and Alternative Water Supply grants. State Springs and Alternative Water Supply Funding in the amount of \$24,012,000 or 33.5% of the District's budget is allocated to springs protection and restoration.
- Federal revenue includes American Rescue Plan Act (ARPA) and federal pass-through state fiscal recovery funds appropriated by the Florida legislature for projects through FDEP's wastewater grant program; and Federal Emergency Management Agency grants used to update flood risk maps and to deliver quality data that increases public awareness to reduce future flooding vulnerability.
- Fund balance utilization includes District committed fund balance for agricultural and Regional Initiative Valuing Environmental Resources (RIVER) cost-share projects, project effectiveness metrics, and regional water resource development projects. Fund balance utilization also includes restricted fund balance for Suwannee River Partnership, FDOT projects, and land and conservation easement acquisitions.

The Tentative FY 2024 Budget reflects a full-time equivalent (FTE) work force of sixty-nine (69) employees and one (1) OPS position.

PROGRAM HIGHLIGHTS	Fiscal Year 2023-2024 (Tentative Budget)
1.0 Water Resources Planning and Monitoring	\$12,182,776
2.0 Acquisition, Restoration and Public Works	\$46,444,966
3.0 Operation and Maintenance of Lands and Works	\$8,457,072
4.0 Regulation	\$2,368,342
5.0 Outreach	\$227,719
6.0 District Management and Administration	\$1,953,215
TOTAL	\$71,634,090

The Tentative FY 2024 Budget will enable the District to protect water resources for the benefit of its citizens and natural systems while lessening the burden on taxpayers and establishing a high level of public service. This Tentative Budget documents the District's commitment to implement cost efficiencies and enhance existing programs.

The final public hearing is scheduled for September 25, 2023, at 5:05 p.m. at the District office located at 9225 CR 49, Live Oak, Florida.

CG/rl
Attachments

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
RESOLUTION NUMBER 2023-05**

ADOPTION OF TENTATIVE BUDGET FOR FISCAL YEAR 2023-2024

WHEREAS, Chapters 200 and 373, Florida Statutes, require that the Governing Board of the Suwannee River Water Management District (District) adopt a tentative budget for the District for each fiscal year; and

WHEREAS, the Governing Board of the District, after careful consideration and study, has caused to be prepared a tentative budget, including all items that are necessary and proper as provided by law for the District, for the ensuing fiscal year beginning October 1, 2023, and ending September 30, 2024, as provided for in sections 200.065, 218.33, and 373.536, Florida Statutes; and

WHEREAS, notices of proposed property taxes, advising of date, time, and place of the first public budget hearing, were prepared and mailed, pursuant to section 200.065, Florida Statutes, by the county property appraisers of each county within the District; and

WHEREAS, the first public hearing on the tentative millage rate and budget was held by the Governing Board of the District at 9225 County Road 49, Live Oak, Florida, on September 12, 2023, commencing at 5:05 p.m. as provided in the notice; and

WHEREAS, the Governing Board of the District, prior to adopting a tentative budget, has adopted Resolution Number 2023-04, Adoption of Tentative Millage Rate for Fiscal Year 2023-2024 (FY 2024), which established the tentative millage levy for FY 2024 as provided for in sections 200.065, 373.503, and 373.536, Florida Statutes.

THEREFORE, BE IT RESOLVED; by the Governing Board of the Suwannee River Water Management District that:

The attached budget is hereby adopted as the tentative budget of the District for the fiscal year beginning October 1, 2023, and ending September 30, 2024, as the tentative operating and fiscal guide of the District for the upcoming fiscal year.

**PASSED AND ADOPTED THIS ____ DAY OF _____ 2023, A.D., AT ____ P.M., BY
THE GOVERNING BOARD OF THE SUWANNEE RIVER WATER MANAGEMENT DISTRICT:**

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
BY ITS GOVERNING BOARD**

**MEMBERS OF THE BOARD:
VIRGINIA JOHNS
RICHARD SCHWAB
CHARLES KEITH
WILLIAM LLOYD
LARRY SESSIONS
HARRY SMITH
LARRY K. THOMPSON**

ATTEST:

Suwannee River Water Management District

Tentative Budget FY 2023 - 2024	TOTAL BUDGET	GENERAL FUND	LAND MANAGEMENT & OPERATIONS SPECIAL REVENUE FUND	DISTRICT SPECIAL REVENUE FUND	STATE SPECIAL REVENUE FUND	FEDERAL SPECIAL REVENUE FUND
Revenues						
District Revenue	\$ 8,632,956	\$ 5,135,254	\$ 2,707,020	\$ -	\$ 790,682	\$ -
Local Revenue	-	-	-	-	-	-
State Revenue	35,994,469	4,740,000	3,691,119	-	27,563,350	-
Federal Revenue	15,278,000	-	40,000	-	-	15,238,000
Total Revenues	\$ 59,905,425	\$ 9,875,254	\$ 6,438,139	\$ -	\$ 28,354,032	\$ 15,238,000
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Fund Balance Utilization	11,728,665	3,066,077	2,253,933	3,820,000	2,588,655	-
TOTAL REVENUES, TRANSFERS & FUND BALANCE UTILIZATION	\$ 71,634,090	\$ 12,941,331	\$ 8,692,072	\$ 3,820,000	\$ 30,942,687	\$ 15,238,000
Expenditures						
Salaries & Benefits	8,426,206	6,482,354	1,081,015	-	846,837	16,000
Contractual Services	26,544,876	4,019,204	3,914,672	1,300,000	12,624,000	4,687,000
Operating Expenditures	2,334,500	1,452,457	807,543	30,000	36,500	8,000
Operating Capital Outlay	343,044	226,816	116,228	-	-	-
Fixed Capital Outlay	5,816,000	-	1,816,000	-	4,000,000	-
Interagency Expenditures	28,169,464	760,500	956,614	2,490,000	13,435,350	10,527,000
TOTAL EXPENDITURES	\$ 71,634,090	\$ 12,941,331	\$ 8,692,072	\$ 3,820,000	\$ 30,942,687	\$ 15,238,000

BUDGET SUMMARY

Suwannee River Water Management District - Fiscal Year 2023-2024

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SUWANNEE RIVER WATER MANAGEMENT DISTRICT ARE 0.5% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

I. ESTIMATED REVENUES AND BALANCES	MILLAGE PER \$1,000	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGET
ESTIMATED REVENUES				
AD VALOREM TAXES (Rolled-back rate)	0.3113	\$ 4,692,254	2,197,702	\$ 6,889,956
OTHER REVENUES			-	
Federal Revenue		-	15,278,000	15,278,000
State Revenue		4,740,000	31,254,469	35,994,469
District Revenue		90,000	-	90,000
Permit and License Fees		223,000	-	223,000
Investment Income		130,000	-	130,000
Timber Sales		-	1,300,000	1,300,000
TOTAL ESTIMATED REVENUES		9,875,254	50,030,171	59,905,425
TRANSFERS IN/(OUT)				-
BEGINNING FUND BALANCE/RESERVE PROJECTED		12,002,159	15,661,152	27,663,311
TOTAL REVENUES, TRANSFERS & FUND BALANCE		\$ 21,877,413	\$ 65,691,323	\$ 87,568,736
II. EXPENDITURES				
WATER RESOURCES PLANNING & MONITORING		\$ 5,577,744	6,605,032	\$ 12,182,776
ACQUISITION, RESTORATION & PUBLIC WORKS		2,754,311	43,690,655	46,444,966
OPERATION AND MAINTENANCE OF LANDS & WORKS		60,000	8,397,072	8,457,072
REGULATION		2,368,342	-	2,368,342
OUTREACH		227,719	-	227,719
ADMINISTRATIVE AND OPERATIONS SUPPORT		1,953,215	-	1,953,215
TOTAL APPROPRIATED EXPENDITURES		\$ 12,941,331	\$ 58,692,759	\$ 71,634,090
ENDING FUND BALANCES/RESERVES		8,936,082	6,998,564	15,934,646
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS AND FUND BALANCE		\$ 21,877,413	\$ 65,691,323	\$ 87,568,736

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.