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1 A bill to be entitled
2 An act relating to the water management districts;
3 creating s. 373.502, F.S.; providing requirements with
4 respect to revenues received by each water management
5 district and the unexpended balances of a district's
6 local account; requiring that each district's
7 expenditure of funds be as provided in the General
8 Appropriations Act; providing for a contingency if a
9 court finds such restriction to be invalid; amending
10 s. 373.503, F.S.; providing that the Legislature may
11 annually set the amount of revenue a district may
12 raise through its ad valorem tax authority;
13 prohibiting a district from imposing ad valorem taxes
14 if the Legislature does not set the amount of revenue;
15 amending s. 373.536, F.S.; changing the districts'
16 fiscal year; revising provisions relating to the
17 development of district budgets and review by the
18 Executive Office of the Governor and Legislature;
19 requiring that each district make budget information
20 available to the public through the district's
21 website; amending s. 403.891, F.S., relating to the
22 Water Protection and Sustainability Program Trust
23 Fund; conforming provisions to changes made by the
24 act; amending ss. 373.026, 373.036, 373.707, and
25 373.709, F.S.; conforming cross-references; specifying
26 the district millage rate during those months that the
27 districts are in transition to a new fiscal year and
28 capping the amount of revenues that may be collected;
29 providing that each district may expend funds until

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30 its final budget is approved; appropriating all prior
31 year incurred obligations; providing for future
32 expiration; providing an effective date.
33

34 Be It Enacted by the Legislature of the State of Florida:

35
36 Section 1. Section 373.502, Florida Statutes, is created to
37 read:

38 373.502 District local account appropriations.-

39 (1) Effective October 1, 2011, all revenues received by a
40 water management district, and all unexpended balances in a
41 district's local accounts as of September 30, 2011, are
42 considered deposited into the Water Protection and
43 Sustainability Program Trust Fund and appropriated to the
44 appropriate local account of the water management district based
45 upon the original source of the revenues. Expenditure of these
46 funds by a district must be in accordance with the laws, rules,
47 grant agreements, or other legal controlling factors associated
48 with all revenues appropriated to local accounts and included in
49 the district's budget. Each district is responsible for the
50 payment of outstanding debts or obligations associated with
51 these funds. Revenues received by each water management district
52 shall be retained and used solely for each district's authorized
53 purposes.

54 (2) Any appropriation provided in the General
55 Appropriations Act from the Water Protection and Sustainability
56 Program Trust Fund is the named district's budget authority to
57 expend revenues that are carried forward from the prior fiscal
58 year and collected during the current fiscal year. The

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59 expenditure of funds from a district's local accounts may not
60 exceed the authority provided in the General Appropriations Act
61 unless approved pursuant to chapter 216. If a court finds that
62 this restriction is invalid, the moneys described in this
63 section shall be deposited into the State Treasury.

64 Section 2. Subsections (3), (4), and (5) of section
65 373.503, Florida Statutes, are amended to read:

66 373.503 Manner of taxation.—

67 (3)(a) The districts may levy ad valorem taxes on property
68 within the district solely for the purposes of this chapter and
69 of chapter 25270, 1949, Laws of Florida, as amended, and chapter
70 61-691, Laws of Florida, as amended. ~~The authority to levy ad~~
71 ~~valorem taxes as provided in this act shall commence with the~~
72 ~~year 1977. However, the taxes levied for 1977 by the governing~~
73 ~~boards pursuant to this section shall be prorated to ensure that~~
74 ~~no such taxes will be levied for the first 4 days of the tax~~
75 ~~year, which days will fall prior to the effective date of the~~
76 ~~amendment to s. 9(b), Art. VII of the State Constitution, which~~
77 ~~was approved March 9, 1976. If When appropriate, taxes levied by~~
78 each governing board may be separated by the governing board
79 into a millage necessary for the purposes of the district and a
80 millage necessary for financing basin functions specified in s.
81 373.0695. ~~Beginning with the taxing year 1977, and~~

82 (a) Notwithstanding the provisions of any other general or
83 special law to the contrary, and subject to subsection (4), the
84 maximum total millage rate for district and basin purposes shall
85 be:

- 86 1. Northwest Florida Water Management District: 0.05 mill.
- 87 2. Suwannee River Water Management District: 0.75 mill.

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88 3. St. Johns River Water Management District: 0.6 mill.

89 4. Southwest Florida Water Management District: 1.0 mill.

90 5. South Florida Water Management District: 0.80 mill.

91 (b) The apportionment in the South Florida Water Management
92 District shall be a maximum of 40 percent for district purposes
93 and a maximum of 60 percent for basin purposes, respectively.

94 (c) Within the Southwest Florida Water Management District,
95 the maximum millage assessed for district purposes may ~~shall~~ not
96 exceed 50 percent of the total authorized millage if ~~when~~ there
97 are one or more basins in the district, and the maximum millage
98 assessed for basin purposes may ~~shall~~ not exceed 50 percent of
99 the total authorized millage.

100 (4) To ensure that taxes authorized by this chapter
101 continue to be in proportion to the benefits derived by the
102 parcels of real estate within the districts, the Legislature
103 shall annually review the authorized millage rate for each
104 district and set the maximum amount of revenue to be raised by
105 each district from the taxes levied. If the annual maximum
106 amount of property tax revenue is not set by the Legislature on
107 or before July 1 of each year, the district may not raise
108 additional revenue through the levy of ad valorem taxes on
109 property.

110 (5) ~~(4)~~ It is hereby determined that the taxes authorized by
111 this chapter are in proportion to the benefits to be derived by
112 the several parcels of real estate within the districts to which
113 territories are annexed and transferred. It is further
114 determined that the cost of conducting elections within the
115 respective districts or within the transferred or annexed
116 territories, including costs incidental thereto in preparing for

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117 such election and in informing the electors of the issues
118 therein, is a proper expenditure of the department, of the
119 respective districts, and of the district to which such
120 territory is or has been annexed or transferred.

121 ~~(6)~~ ~~(5)~~ Each water management district created under this
122 chapter which does not receive state shared revenues under part
123 II of chapter 218 shall, before January 1 of each year, certify
124 compliance or noncompliance with s. 200.065 to the Department of
125 Financial Services. Specific grounds for noncompliance must
126 ~~shall~~ be stated in the certification. In its annual report
127 required by s. 218.32(2), the Department of Financial Services
128 shall report to the Governor and the Legislature those water
129 management districts certifying noncompliance or not reporting.

130 Section 3. Section 373.536, Florida Statutes, is amended to
131 read:

132 (Substantial rewording of section. See
133 s. 373.536, F.S., for present text.)

134 373.536 Water management district budgets.—

135 (1) FISCAL YEAR.—Commencing July 1, 2012, the fiscal year
136 of water management districts created under this chapter extends
137 from July 1 of one year through June 30 of the following year.

138 (2) BUDGET DEVELOPMENT; HEARINGS.—

139 (a) On or before July 15 of each year, the budget officer
140 of the water management district shall submit for consideration
141 by the governing board of the district a proposed budget
142 covering the district's proposed operations and funding
143 requirements for the next fiscal year.

144 (b) In developing its proposed budget, each water
145 management district may conduct such workshops and hearings as

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146 necessary.

147 1. Unless alternative notice requirements are otherwise
148 provided by law, notice of all budget hearings must be published
149 in a newspaper of general paid circulation in each county in
150 which the district lies at least 5 days but not more than 15
151 days before the hearing.

152 2. Budget workshops conducted for the public must be
153 advertised in a newspaper of general paid circulation in the
154 community or area in which the workshop will occur at least 5
155 days but not more than 15 days before the workshop.

156 3. The hearing for adoption of a budget to be included in
157 the legislative budget request submitted pursuant to paragraph
158 (4) (a) must be by and before the governing board of the district
159 and may be continued from day to day until terminated by the
160 board.

161 (3) BUDGET CONTENTS AND REVIEW.—

162 (a) The Executive Office of the Governor and the water
163 management districts shall develop a process to facilitate
164 review and communication regarding district budgets, as
165 necessary. The office shall analyze each budget as to the
166 adequacy of fiscal resources available to the district and the
167 adequacy of district expenditures related to water supply,
168 including water resource and water supply development projects
169 identified in the district's regional water supply plans; water
170 quality; flood protection and floodplain management; and natural
171 systems. The analysis must compare proposed expenditures among
172 districts and be based on the particular needs within each water
173 management district in these four areas of responsibility.

174 (b) The budget must set forth the proposed expenditures of

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175 the water management district, to which may be added an amount
176 to be held in reserve. At a minimum, 25 percent of the property
177 taxes levied in support of the budget must be held in reserve
178 for the following fiscal year. The budget must include, but is
179 not limited to, the following information for the preceding
180 fiscal year and the current fiscal year, and the proposed
181 amounts for the upcoming fiscal year, in a standard format
182 prescribed by the Executive Office of the Governor:

183 1. The estimated amount of funds remaining at the beginning
184 of the fiscal year which has been obligated for the payment of
185 outstanding commitments not yet completed.

186 2. The estimated amount of unobligated funds or net cash
187 balance on hand at the beginning of the fiscal year, and the
188 estimated amount of funds to be raised by district taxes or
189 received from other sources to meet the requirements of the
190 district.

191 3. The salaries and benefits, expenses, operating capital
192 outlay, number of authorized positions, other personnel
193 services, and other applicable categories listed in s. 216.011
194 for the following program areas of the district:

195 a. Water resource planning and monitoring;

196 b. Land acquisition, restoration, and public works;

197 c. Operation and maintenance of works and lands;

198 d. Regulation;

199 e. Outreach, including a full description and accounting of
200 expenditures for water resources education; public information
201 and public relations, including public service announcements and
202 advertising in any media; and lobbying activities related to
203 local, regional, state, and federal governmental affairs,

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204 whether incurred by district staff or through contractual
205 services; and

206 f. Management and administration.

207
208 In addition to the program areas reported by all water
209 management districts, the South Florida Water Management
210 District shall include in its budget document separate sections
211 on all costs associated with the Everglades Construction Project
212 and the Comprehensive Everglades Restoration Plan.

213 4. The total estimated amount in the district budget for
214 each area of responsibility listed in subparagraph 3., and for
215 water resource and water supply development projects identified
216 in the district's regional water supply plans.

217 5. A description of each new, expanded, reduced, or
218 eliminated program.

219 6. All revenue sources, including ad valorem taxes, Surface
220 Water Improvement and Management Program funds, other state
221 funds, federal funds, and user fees and permit fees for each
222 program area.

223 (c) The Executive Office of the Governor shall annually
224 file with the Legislature a report that summarizes its review of
225 the water management districts' recommended budgets and displays
226 the budget allocations by program area. The report must identify
227 districts that are not in compliance with the reporting
228 requirements of this section. State funds shall be withheld from
229 a district that fails to comply with such reporting
230 requirements.

231 (4) BUDGET SUBMITTAL.—Commencing in 2011, for the 2012-2013
232 fiscal year and each fiscal year thereafter:

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233 (a) By October 15 of each year, the department shall
234 include in its legislative budget request to the Governor and
235 Legislature the complete legislative budget request for each
236 water management district consistent with this section and s.
237 216.023.

238 (b) The Governor shall include his or her recommendations
239 for each water management district budget, together with the
240 analysis performed pursuant to paragraph (3)(a) and the report
241 prepared pursuant to paragraph (3)(c), in the recommended budget
242 furnished to the Legislature pursuant to s. 216.162.

243 (5) BUDGET APPROVAL; FINANCIAL INFORMATION.—

244 (a) Each water management district's budget shall be the
245 budget approved by the Legislature annually in the General
246 Appropriations Act, as may be amended pursuant to this section.

247 (b) By September 1, 2011, each water management district
248 shall post on its website for public access the monthly
249 financial statement that is currently provided to its governing
250 board. By July 1, 2012, each district shall also post on its
251 website, in a manner specified by the Chief Financial Officer,
252 the district's budgets, revenues, salaries and benefits,
253 expenses, operating capital outlay, number of authorized
254 positions, other personnel services, and other applicable
255 categories listed in s. 216.011.

256 (c) For each fiscal year beginning on or after July 1,
257 2012, each water management district shall maintain its
258 financial data in a manner that is consistent with applicable
259 common financial data management codes for local governments
260 adopted by the Chief Financial Officer and in effect on January
261 1, 2012. For each fiscal year beginning on or after July 1,

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262 2013, the districts shall submit monthly detailed financial
263 reports to the Department of Financial Services in a manner
264 specified by the Chief Financial Officer.

265 (6) DETERMINATION OF MILLAGE; ADOPTION OF BUDGET.—

266 (a) The final budget and millage rate shall be adopted in
267 accordance with s. 200.065. For purposes of complying with that
268 section, the budget set forth in the General Appropriations Act
269 shall be considered the tentative budget under s. 200.065(2) and
270 the amended tentative budget adopted under s. 200.065(2)(c).

271 (b) If the mailing of the notice of proposed property taxes
272 is delayed beyond September 3 in any county in which the water
273 management district lies, the district shall advertise its
274 intention to adopt a tentative budget and millage rate, pursuant
275 to s. 200.065(3)(g), in a newspaper of general paid circulation
276 in that county.

277 (c) As provided in s. 200.065(2)(d), the board shall
278 publish one or more notices of its intention to adopt a final
279 budget for the district for the next fiscal year. The notice
280 shall appear adjacent to an advertisement that sets forth the
281 tentative budget in a format meeting the budget summary
282 requirements of s. 129.03(3)(b). The notice and advertisement
283 must be published in one or more newspapers having a combined
284 general paid circulation in each county in which the district
285 lies. Districts may include explanatory phrases and examples in
286 the budget advertisements to clarify or illustrate the effect
287 that the district budget may have on ad valorem taxes.

288 (d) The hearing for adoption of a final budget and millage
289 rate shall be by and before the governing board of the water
290 management district as provided in s. 200.065 and may be

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291 continued from day to day until terminated by the board.

292 (e) If the final millage rate adopted by the board is lower
293 than the proposed millage rate, any changes to the budget
294 necessitated by the adoption of the lower millage are subject to
295 review and approval pursuant to ss. 216.181 and 216.292.

296 (f) Notwithstanding any other provision of law, a water
297 management district may expend funds based on its legislatively
298 approved budget until its final budget is adopted pursuant to s.
299 200.065(2) (d).

300 (7) BUDGET CONTROLS.—

301 (a) The final budget for the district as adopted pursuant
302 to this section, is the operating and fiscal guide for the water
303 management district for the next year. However, transfers of
304 funds may be made within the budget, following review and
305 approval pursuant to ss. 216.181 and 216.292, by action of the
306 district's governing board at a public meeting of the governing
307 board.

308 (b) Lump-sum salary bonuses may be provided only if
309 specifically appropriated or provided pursuant to s. 110.1245 or
310 s. 216.1815.

311 (c) The water management district shall control its budget,
312 at a minimum, by fund and provide a description of its budget
313 control mechanisms, in conjunction with the legislative budget
314 request furnished to the Governor and Legislature pursuant to
315 subsection (4), for approval.

316 (d) If the water management district receives unanticipated
317 funds after the adoption of the final budget, the final budget
318 may be amended, following review and approval pursuant to ss.
319 216.181 and 216.292, to include such funds if notice of the

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320 amendment is published in the notice of the governing board
321 meeting at which the amendment will be considered, pursuant to
322 s. 120.525. The notice must set forth a summary of the proposed
323 amendment. However, in the event of a disaster or of an
324 emergency arising to prevent or avert a disaster, the governing
325 board is not limited by the budget but may apply such funds as
326 may be available or as may be procured for such purpose. In such
327 an event, the governing board shall notify the Executive Office
328 of the Governor and the Legislative Budget Commission as soon as
329 practical, but within 30 days after the governing board's
330 action.

331 (8) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
332 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

333 (a) Each water management district must, by the date
334 specified for each item, furnish copies of the following
335 documents to the Governor, the President of the Senate, the
336 Speaker of the House of Representatives, the chairs of all
337 legislative committees and subcommittees having substantive or
338 fiscal jurisdiction over the districts, the secretary of the
339 department, and the governing board of each county in which the
340 district has jurisdiction or derives any funds for the
341 operations of the district:

342 1. The adopted budget to be furnished within 10 days after
343 its adoption.

344 2. A financial audit of its accounts and records, to be
345 furnished within 10 days after its acceptance by the governing
346 board. The audit must be conducted in accordance with s. 11.45
347 and the rules adopted thereunder. The district must also provide
348 a copy of the audit to the Auditor General within 10 days after

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349 its acceptance by the governing board.

350 3. A 5-year capital improvements plan, to be included in
351 the consolidated annual report required by s. 373.036(7). The
352 plan must include expected sources of revenue for planned
353 improvements and be prepared in a manner comparable to the fixed
354 capital outlay format set forth in s. 216.043.

355 4. A 5-year water resource development work program, as
356 described in paragraph (b), to be furnished within 30 days after
357 the adoption of the final budget. The program must describe the
358 district's implementation strategy for the water resource
359 development component of each approved regional water supply
360 plan developed or revised under s. 373.709.

361 (b) The 5-year water resource development work program
362 furnished pursuant to subparagraph (a)4. must address all the
363 elements of the water resource development component in the
364 district's approved regional water supply plans, including
365 information about the relationship between the water resources
366 development component and funding for alternative water supply
367 projects, and must identify which projects in the work program
368 will provide water, explain how each water resource development
369 or water supply project will produce additional water available
370 for consumptive uses, estimate the quantity of water to be
371 produced by each project, and provide an assessment of the
372 contribution of the district's regional water supply plans in
373 providing sufficient water to meet the water supply needs of
374 existing and future reasonable-beneficial uses for a 1-in-10-
375 year drought event.

376 1. Within 30 days after submittal, the department shall
377 review the proposed work program and submit its findings,

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378 questions, and comments to the district. The review must include
379 a written evaluation of the program's consistency with
380 furthering the district's approved regional water supply plans,
381 and the adequacy of proposed expenditures. As part of the
382 review, the department shall give interested parties the
383 opportunity to provide written comments on each district's
384 proposed work program.

385 2. Within 45 days after receipt of the department's
386 evaluation, the governing board shall state in writing to the
387 department which changes recommended in the evaluation it will
388 incorporate into its work program submitted as part of the March
389 1 consolidated annual report required by s. 373.036(7), or
390 specify the reasons for not incorporating the changes.

391 3. The department shall include the district's responses in
392 a final evaluation report and submit a copy of the report to the
393 Governor and the Legislature.

394 (c) If any entity listed in paragraph (a) provides written
395 comments to the district regarding any document furnished under
396 this subsection, the district must respond to the comments in
397 writing and furnish copies of the comments and written responses
398 to the other entities.

399 Section 4. Subsection (1) of section 403.891, Florida
400 Statutes, is amended to read:

401 403.891 Water Protection and Sustainability Program Trust
402 Fund of the Department of Environmental Protection.—

403 (1) The Water Protection and Sustainability Program Trust
404 Fund is created within the Department of Environmental
405 Protection. The purpose of the trust fund is to implement the
406 Water Sustainability and Protection Program created in s.

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407 403.890 and the provisions of s. 373.502.

408 Section 5. Paragraph (d) of subsection (8) of section
409 373.026, Florida Statutes, is amended to read:

410 373.026 General powers and duties of the department.—The
411 department, or its successor agency, shall be responsible for
412 the administration of this chapter at the state level. However,
413 it is the policy of the state that, to the greatest extent
414 possible, the department may enter into interagency or
415 interlocal agreements with any other state agency, any water
416 management district, or any local government conducting programs
417 related to or materially affecting the water resources of the
418 state. All such agreements shall be subject to the provisions of
419 s. 373.046. In addition to its other powers and duties, the
420 department shall, to the greatest extent possible:

421 (8)

422 (d) The Executive Office of the Governor, ~~pursuant to its~~
423 ~~duties under s. 373.536(5) to approve or disapprove, in whole or~~
424 ~~in part, the budget of each water management district,~~ shall
425 review all proposed expenditures for project components in the
426 district's budget.

427 Section 6. Paragraph (b) of subsection (7) of section
428 373.036, Florida Statutes, is amended to read:

429 373.036 Florida water plan; district water management
430 plans.—

431 (7) CONSOLIDATED WATER MANAGEMENT DISTRICT ANNUAL REPORT.—

432 (b) The consolidated annual report shall contain the
433 following elements, as appropriate to that water management
434 district:

435 1. A district water management plan annual report or the

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436 annual work plan report allowed in subparagraph (2)(e)4.

437 2. The department-approved minimum flows and levels annual
438 priority list and schedule required by s. 373.042(2).

439 3. The annual 5-year capital improvements plan required by
440 s. 373.536(8)(a)3. ~~373.536(6)(a)3.~~

441 4. The alternative water supplies annual report required by
442 s. 373.707(8)(n).

443 5. The final annual 5-year water resource development work
444 program required by s. 373.536(8)(a)4. ~~373.536(6)(a)4.~~

445 6. The Florida Forever Water Management District Work Plan
446 annual report required by s. 373.199(7).

447 7. The mitigation donation annual report required by s.
448 373.414(1)(b)2.

449 Section 7. Paragraph (a) of subsection (6) of section
450 373.707, Florida Statutes, is amended to read:

451 373.707 Alternative water supply development.—

452 (6)(a) The statewide funds provided pursuant to the Water
453 Protection and Sustainability Program ~~serve to~~ supplement
454 existing water management district or basin board funding for
455 alternative water supply development assistance and should not
456 result in a reduction of such funding. Therefore, the water
457 management districts shall include in the annual tentative and
458 adopted budget submittals required under this chapter the amount
459 of funds allocated for water resource development which ~~that~~
460 supports alternative water supply development and the funds
461 allocated for alternative water supply projects selected for
462 inclusion in the Water Protection and Sustainability Program. ~~It~~
463 ~~shall be~~ The goal of each water management district and basin
464 boards is for ~~that~~ the combined funds allocated annually for

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465 these purposes to be, at a minimum, the equivalent of 100
466 percent of the state funding provided to the water management
467 district for alternative water supply development. If this goal
468 is not achieved, the water management district shall provide in
469 the budget submittal an explanation of the reasons or
470 constraints that prevent this goal from being met, an
471 explanation of how the goal will be met in future years, and
472 affirmation of the match ~~is~~ required during the budget review
473 process ~~as~~ established under s. 373.536~~(5)~~. The Suwannee River
474 Water Management District and the Northwest Florida Water
475 Management District are ~~shall~~ not ~~be~~ required to meet the match
476 requirements of this paragraph; however, they shall try to
477 achieve the match requirement to the greatest extent
478 practicable.

479 Section 8. Subsection (6) of section 373.709, Florida
480 Statutes, is amended to read:

481 373.709 Regional water supply planning.—

482 (6) Annually and in conjunction with the reporting
483 requirements of s. 373.536(8)(a)4. ~~373.536(6)(a)4.~~, the
484 department shall submit to the Governor and the Legislature a
485 report on the status of regional water supply planning in each
486 district. The report must ~~shall~~ include:

487 (a) A compilation of the estimated costs of and potential
488 sources of funding for water resource development and water
489 supply development projects as identified in the water
490 management district regional water supply plans.

491 (b) The percentage and amount, by district, of district ad
492 valorem tax revenues or other district funds made available to
493 develop alternative water supplies.

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494 (c) A description of each district's progress toward
495 achieving its water resource development objectives, including
496 the district's implementation of its 5-year water resource
497 development work program.

498 (d) An assessment of the specific progress being made to
499 implement each alternative water supply project option chosen by
500 the entities and identified for implementation in the plan.

501 (e) An overall assessment of the progress being made to
502 develop water supply in each district, including, but not
503 limited to, an explanation of how each project, either
504 alternative or traditional, will produce, contribute to, or
505 account for additional water being made available for
506 consumptive uses, an estimate of the quantity of water to be
507 produced by each project, and an assessment of the contribution
508 of the district's regional water supply plan in providing
509 sufficient water to meet the needs of existing and future
510 reasonable-beneficial uses for a 1-in-10-year drought event, as
511 well as the needs of the natural systems.

512 Section 9. (1) In order for water management districts
513 created under chapter 373, Florida Statutes, to implement the
514 transition to a fiscal year beginning on July 1 and ending on
515 June 30, as provided in s. 373.536, Florida Statutes, as amended
516 by this act, the fiscal year for each water management district
517 beginning on October 1, 2011, will end on June 30, 2012. Each
518 water management district must adopt its final budget and
519 millage rate for the October 1, 2011, to June 30, 2012, fiscal
520 year pursuant to s. 373.536(6), Florida Statutes. To ensure that
521 there are sufficient funds for a seamless transition to a new
522 fiscal year, the district board may adopt a millage rate that is

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523 33.33 percent higher than the millage rate needed to fund the
524 October 1, 2011, to June 30, 2012, fiscal year. However, the
525 total ad valorem taxes levied may not exceed \$3,946,969 for the
526 Northwest Florida Water Management District, \$5,412,674 for the
527 Suwannee River Water Management District, \$85,335,619 for the
528 St. Johns Water Management District, \$107,766,957 for the
529 Southwest Florida Water Management District, and \$284,901,967
530 for the South Florida Water Management District. Twenty-five
531 percent of the revenues received from the adoption of the
532 millage rate shall be placed in a reserve to be spent in the
533 fiscal year beginning on July 1, 2012.

534 (2) Notwithstanding any other provision of law, a water
535 management district may spend funds based on its legislatively
536 approved budget until its final budget is adopted pursuant to s.
537 200.065(2)(d), Florida Statutes.

538 (3) All prior year incurred obligations are hereby
539 appropriated. As used in this subsection, the term "incurred
540 obligation" means a legal obligation for goods or services that
541 have been contracted for.

542 (4) This section expires July 1, 2012.

543 Section 10. This act shall take effect upon becoming a law.