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1  
2 An act relating to water management districts;  
3 amending s. 373.503, F.S.; removing obsolete  
4 provisions; requiring the Legislature to annually  
5 review the preliminary budget and authorized millage  
6 rate for each water management district and set the  
7 amount of revenue a district may raise through its ad  
8 valorem tax authority; providing for the maximum  
9 amount of property tax raised by a district to revert  
10 to the amount authorized in the prior year if the  
11 Legislature fails to set the amount; providing a limit  
12 on total ad valorem taxes levied for the 2011-2012  
13 fiscal year for each water management district;  
14 amending s. 373.536, F.S.; requiring each water  
15 management district to provide a monthly financial  
16 statement to its governing board; requiring that each  
17 district make budget information available to the  
18 public through the district's website; revising  
19 provisions relating to the development of district  
20 budgets and review by the Executive Office of the  
21 Governor and Legislative Budget Commission; providing  
22 an effective date.

23  
24 Be It Enacted by the Legislature of the State of Florida:

25  
26 Section 1. Subsections (3), (4), and (5) of section  
27 373.503, Florida Statutes, are amended to read:

28 373.503 Manner of taxation.—

29 (3) ~~(a)~~ The districts may levy ad valorem taxes on property

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30 within the district solely for the purposes of this chapter and  
31 of chapter 25270, 1949, Laws of Florida, as amended, and chapter  
32 61-691, Laws of Florida, as amended. ~~The authority to levy ad~~  
33 ~~valorem taxes as provided in this act shall commence with the~~  
34 ~~year 1977. However, the taxes levied for 1977 by the governing~~  
35 ~~boards pursuant to this section shall be prorated to ensure that~~  
36 ~~no such taxes will be levied for the first 4 days of the tax~~  
37 ~~year, which days will fall prior to the effective date of the~~  
38 ~~amendment to s. 9(b), Art. VII of the State Constitution, which~~  
39 ~~was approved March 9, 1976. If When appropriate, taxes levied by~~  
40 each governing board may be separated by the governing board  
41 into a millage necessary for the purposes of the district and a  
42 millage necessary for financing basin functions specified in s.  
43 373.0695. ~~Beginning with the taxing year 1977, and~~

44 (a) Notwithstanding ~~the provisions of any other general or~~  
45 ~~special law to the contrary, and subject to subsection (4),~~ the  
46 maximum total millage rate for district and basin purposes shall  
47 be:

- 48 1. Northwest Florida Water Management District: 0.05 mill.
- 49 2. Suwannee River Water Management District: 0.75 mill.
- 50 3. St. Johns River Water Management District: 0.6 mill.
- 51 4. Southwest Florida Water Management District: 1.0 mill.
- 52 5. South Florida Water Management District: 0.80 mill.

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

56 (c) Within the Southwest Florida Water Management District,  
57 the maximum millage assessed for district purposes may ~~shall~~ not  
58 exceed 50 percent of the total authorized millage if ~~when~~ there

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59 are one or more basins in the district, and the maximum millage  
60 assessed for basin purposes may ~~shall~~ not exceed 50 percent of  
61 the total authorized millage.

62 (4) (a) To ensure that taxes authorized by this chapter  
63 continue to be in proportion to the benefits derived by the  
64 parcels of real estate within the districts, the Legislature  
65 shall annually review the preliminary budget for the next fiscal  
66 year and the authorized millage rate for each district. Based  
67 upon this review, the Legislature shall set the maximum amount  
68 of revenue to be raised by each district in the next fiscal year  
69 from the taxes levied. Except as provided in paragraph (b), if  
70 the annual maximum amount of property tax revenue is not set by  
71 the Legislature on or before July 1 of each year, the maximum  
72 property tax revenue that may be raised reverts to the amount  
73 authorized in the prior year.

74 (b) For the 2011-2012 fiscal year, the total ad valorem  
75 taxes levied may not exceed \$3,946,969 for the Northwest Florida  
76 Water Management District, \$5,412,674 for the Suwannee River  
77 Water Management District, \$85,335,619 for the St. Johns Water  
78 Management District, \$107,766,957 for the Southwest Florida  
79 Water Management District, and \$284,901,967 for the South  
80 Florida Water Management District.

81 (5) ~~(4)~~ It is hereby determined that the taxes authorized by  
82 this chapter are in proportion to the benefits to be derived by  
83 the several parcels of real estate within the districts to which  
84 territories are annexed and transferred. It is further  
85 determined that the cost of conducting elections within the  
86 respective districts or within the transferred or annexed  
87 territories, including costs incidental thereto in preparing for

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88 such election and in informing the electors of the issues  
89 therein, is a proper expenditure of the department, of the  
90 respective districts, and of the district to which such  
91 territory is or has been annexed or transferred.

92 (6)~~(5)~~ Each water management district created under this  
93 chapter which does not receive state shared revenues under part  
94 II of chapter 218 shall, before January 1 of each year, certify  
95 compliance or noncompliance with s. 200.065 to the Department of  
96 Financial Services. Specific grounds for noncompliance must  
97 ~~shall~~ be stated in the certification. In its annual report  
98 required by s. 218.32(2), the Department of Financial Services  
99 shall report to the Governor and the Legislature those water  
100 management districts certifying noncompliance or not reporting.

101 Section 2. Subsections (4) and (5) of section 373.536,  
102 Florida Statutes, are amended to read:

103 373.536 District budget and hearing thereon.—

104 (4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

105 (a) The final adopted budget for the district will  
106 thereupon be the operating and fiscal guide for the district for  
107 the ensuing year; however, transfers of funds may be made within  
108 the budget by action of the governing board at a public meeting  
109 of the governing board.

110 (b) The district shall control its budget, at a minimum, by  
111 funds and shall provide to the Executive Office of the Governor  
112 a description of its budget control mechanisms.

113 (c) Should the district receive unanticipated funds after  
114 the adoption of the final budget, the final budget may be  
115 amended by including such funds, so long as notice of intention  
116 to amend is published in the notice of the governing board

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117 meeting at which the amendment will be considered, pursuant to  
118 s. 120.525. The notice shall set forth a summary of the proposed  
119 amendment. However, in the event of a disaster or of an  
120 emergency arising to prevent or avert the same, the governing  
121 board shall not be limited by the budget but shall have  
122 authority to apply such funds as may be available therefor or as  
123 may be procured for such purpose.

124 (d) By September 1, 2011, each water management district  
125 shall provide a monthly financial statement to its governing  
126 board and make such monthly financial statement available for  
127 public access on its website.

128 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
129 APPROVAL.—

130 (a) The Executive Office of the Governor and the  
131 Legislative Budget Commission are ~~is~~ authorized to ~~approve or~~  
132 ~~disapprove~~, in whole or in part, the budget of each water  
133 management district. The Executive Office of the Governor and  
134 shall analyze each budget as to the adequacy of fiscal resources  
135 available to the district and the adequacy of district  
136 expenditures related to water supply, including water resource  
137 development projects identified in the district's regional water  
138 supply plans; water quality; flood protection and floodplain  
139 management; and natural systems. This analysis shall be based on  
140 the particular needs within each water management district in  
141 those four areas of responsibility and shall be provided to the  
142 Legislative Budget Commission.

143 (b) The Executive Office of the Governor, the Legislative  
144 Budget Commission, and the water management districts shall  
145 develop a process to facilitate review and communication

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146 regarding water management district budgets, as necessary.  
147 Written disapproval of any provision in the tentative budget  
148 must be received by the district at least 5 business days prior  
149 to the final district budget adoption hearing conducted under s.  
150 200.065(2)(d). If written disapproval of any portion of the  
151 budget is not received at least 5 business days prior to the  
152 final budget adoption hearing, the governing board may proceed  
153 with final adoption. Any provision rejected by the Governor or  
154 the Legislative Budget Commission shall not be included in a  
155 district's final budget.

156 (c) Each water management district shall, by August 1 of  
157 each year, submit for review a tentative budget to the Governor,  
158 the President of the Senate, the Speaker of the House of  
159 Representatives, the Legislative Budget Commission, ~~the chairs~~  
160 ~~of all legislative committees and subcommittees with substantive~~  
161 ~~or fiscal jurisdiction over water management districts, as~~  
162 ~~determined by the President of the Senate or the Speaker of the~~  
163 ~~House of Representatives as applicable~~, the secretary of the  
164 department, and the governing body of each county in which the  
165 district has jurisdiction or derives any funds for the  
166 operations of the district.

167 (d) The tentative budget must set forth the proposed  
168 expenditures of the district, to which may be added an amount to  
169 be held as reserve. The tentative budget must include, but is  
170 not limited to, the following information for the preceding  
171 fiscal year and the current fiscal year, and the proposed  
172 amounts for the upcoming fiscal year, in a standard format  
173 prescribed by the Executive Office of the Governor:

174 1. The estimated amount of funds remaining at the beginning

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175 of the fiscal year which have been obligated for the payment of  
176 outstanding commitments not yet completed.

177         2. The estimated amount of unobligated funds or net cash  
178 balance on hand at the beginning of the fiscal year, and the  
179 estimated amount of funds to be raised by district taxes or  
180 received from other sources to meet the requirements of the  
181 district.

182         3. The millage rates and the percentage increase above the  
183 rolled-back rate, together with a summary of the reasons the  
184 increase is required, and the percentage increase in taxable  
185 value resulting from new construction within the district.

186         4. The salaries and benefits, expenses, operating capital  
187 outlay, number of authorized positions, and other personal  
188 services for the following program areas of the district:

- 189             a. Water resource planning and monitoring;  
190             b. Land acquisition, restoration, and public works;  
191             c. Operation and maintenance of works and lands;  
192             d. Regulation;  
193             e. Outreach for which the information provided must contain  
194 a full description and accounting of expenditures for water  
195 resources education; public information and public relations,  
196 including public service announcements and advertising in any  
197 media; and lobbying activities related to local, regional, state  
198 and federal governmental affairs, whether incurred by district  
199 staff or through contractual services; and  
200             f. Management and administration.

201  
202 In addition to the program areas reported by all water  
203 management districts, the South Florida Water Management

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204 District shall include in its budget document separate sections  
205 on all costs associated with the Everglades Construction Project  
206 and the Comprehensive Everglades Restoration Plan.

207 5. The total estimated amount in the district budget for  
208 each area of responsibility listed in subparagraph 4. and for  
209 water resource development projects identified in the district's  
210 regional water supply plans.

211 6. A description of each new, expanded, reduced, or  
212 eliminated program.

213 7. The funding sources, including, but not limited to, ad  
214 valorem taxes, Surface Water Improvement and Management Program  
215 funds, other state funds, federal funds, and user fees and  
216 permit fees for each program area.

217 ~~(e) By September 5 of the year in which the budget is~~  
218 ~~submitted, the House and Senate appropriations and appropriate~~  
219 ~~substantive committee chairs may transmit to each district~~  
220 ~~comments and objections to the proposed budgets. Each district~~  
221 ~~governing board shall include a response to such comments and~~  
222 ~~objections in the record of the governing board meeting where~~  
223 ~~final adoption of the budget takes place, and the record of this~~  
224 ~~meeting shall be transmitted to the Executive Office of the~~  
225 ~~Governor, the department, and the chairs of the House and Senate~~  
226 ~~appropriations committees.~~

227 (e) ~~(f)~~ The Executive Office of the Governor shall annually,  
228 on or before December 15, file with the Legislature a report  
229 that summarizes its review of the water management districts'  
230 tentative budgets and displays the adopted budget allocations by  
231 program area. The report must identify the districts that are  
232 not in compliance with the reporting requirements of this



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233 section. State funds shall be withheld from a water management  
234 district that fails to comply with these reporting requirements.

235 Section 3. This act shall take effect upon becoming a law.