

FOR CONSIDERATION By the Committee on Budget

576-02587E-11

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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.

52 (2) Any appropriation provided in the General
53 Appropriations Act from the Water Protection and Sustainability
54 Program Trust Fund is the named district's budget authority to
55 expend revenues that are carried forward from the prior fiscal
56 year and collected during the current fiscal year. The
57 expenditure of funds from a district's local accounts may not
58 exceed the authority provided in the General Appropriations Act

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59 unless approved pursuant to chapter 216. If a court finds that
60 this restriction is invalid, the moneys described in this
61 section shall be deposited into the State Treasury.

62 Section 2. Subsections (3), (4), and (5) of section
63 373.503, Florida Statutes, are amended to read:

64 373.503 Manner of taxation.—

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

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

- 84 1. Northwest Florida Water Management District: 0.05 mill.
- 85 2. Suwannee River Water Management District: 0.75 mill.
- 86 3. St. Johns River Water Management District: 0.6 mill.
- 87 4. Southwest Florida Water Management District: 1.0 mill.

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

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

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

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

108 (5) ~~(4)~~ It is hereby determined that the taxes authorized by
109 this chapter are in proportion to the benefits to be derived by
110 the several parcels of real estate within the districts to which
111 territories are annexed and transferred. It is further
112 determined that the cost of conducting elections within the
113 respective districts or within the transferred or annexed
114 territories, including costs incidental thereto in preparing for
115 such election and in informing the electors of the issues
116 therein, is a proper expenditure of the department, of the

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117 respective districts, and of the district to which such
118 territory is or has been annexed or transferred.

119 ~~(6)~~ ~~(5)~~ Each water management district created under this
120 chapter which does not receive state shared revenues under part
121 II of chapter 218 shall, before January 1 of each year, certify
122 compliance or noncompliance with s. 200.065 to the Department of
123 Financial Services. Specific grounds for noncompliance must
124 ~~shall~~ be stated in the certification. In its annual report
125 required by s. 218.32(2), the Department of Financial Services
126 shall report to the Governor and the Legislature those water
127 management districts certifying noncompliance or not reporting.

128 Section 3. Section 373.536, Florida Statutes, is amended to
129 read:

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

132 373.536 Water management district budgets.-

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

136 (2) BUDGET DEVELOPMENT; HEARINGS.-

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

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

145 1. Unless alternative notice requirements are otherwise

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

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

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

159 (3) BUDGET CONTENTS AND REVIEW.-

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

172 (b) The budget must set forth the proposed expenditures of
173 the water management district, to which may be added an amount
174 to be held in reserve. At a minimum, 25 percent of the property

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175 taxes levied in support of the budget must be held in reserve
176 for the following fiscal year. The budget must include, but is
177 not limited to, the following information for the preceding
178 fiscal year and the current fiscal year, and the proposed
179 amounts for the upcoming fiscal year, in a standard format
180 prescribed by the Executive Office of the Governor:

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

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

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

193 a. Water resource planning and monitoring;

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

195 c. Operation and maintenance of works and lands;

196 d. Regulation;

197 e. Outreach, including a full description and accounting of
198 expenditures for water resources education; public information
199 and public relations, including public service announcements and
200 advertising in any media; and lobbying activities related to
201 local, regional, state, and federal governmental affairs,
202 whether incurred by district staff or through contractual
203 services; and

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204 f. Management and administration.

205
206 In addition to the program areas reported by all water
207 management districts, the South Florida Water Management
208 District shall include in its budget document separate sections
209 on all costs associated with the Everglades Construction Project
210 and the Comprehensive Everglades Restoration Plan.

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

215 5. A description of each new, expanded, reduced, or
216 eliminated program.

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

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

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

231 (a) By October 15 of each year, the department shall
232 include in its legislative budget request to the Governor and

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233 Legislature the complete legislative budget request for each
234 water management district consistent with this section and s.
235 216.023.

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

241 (5) BUDGET APPROVAL; FINANCIAL INFORMATION.—

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

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

254 (c) For each fiscal year beginning on or after July 1,
255 2012, each water management district shall maintain its
256 financial data in a manner that is consistent with applicable
257 common financial data management codes for local governments
258 adopted by the Chief Financial Officer and in effect on January
259 1, 2012. For each fiscal year beginning on or after July 1,
260 2013, the districts shall submit monthly detailed financial
261 reports to the Department of Financial Services in a manner

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262 specified by the Chief Financial Officer.

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

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

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

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

286 (d) The hearing for adoption of a final budget and millage
287 rate shall be by and before the governing board of the water
288 management district as provided in s. 200.065 and may be
289 continued from day to day until terminated by the board.

290 (e) If the final millage rate adopted by the board is lower

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291 than the proposed millage rate, any changes to the budget
292 necessitated by the adoption of the lower millage are subject to
293 review and approval pursuant to ss. 216.181 and 216.292.

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

298 (7) BUDGET CONTROLS.—

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

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

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

314 (d) If the water management district receives unanticipated
315 funds after the adoption of the final budget, the final budget
316 may be amended, following review and approval pursuant to ss.
317 216.181 and 216.292, to include such funds if notice of the
318 amendment is published in the notice of the governing board
319 meeting at which the amendment will be considered, pursuant to

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

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

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

340 1. The adopted budget to be furnished within 10 days after
341 its adoption.

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

348 3. A 5-year capital improvements plan, to be included in

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

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

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

374 1. Within 30 days after submittal, the department shall
375 review the proposed work program and submit its findings,
376 questions, and comments to the district. The review must include
377 a written evaluation of the program's consistency with

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378 furthering the district's approved regional water supply plans,
379 and the adequacy of proposed expenditures. As part of the
380 review, the department shall give interested parties the
381 opportunity to provide written comments on each district's
382 proposed work program.

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

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

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

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

399 403.891 Water Protection and Sustainability Program Trust
400 Fund of the Department of Environmental Protection.—

401 (1) The Water Protection and Sustainability Program Trust
402 Fund is created within the Department of Environmental
403 Protection. The purpose of the trust fund is to implement the
404 Water Sustainability and Protection Program created in s.
405 403.890 and the provisions of s. 373.502.

406 Section 5. Paragraph (d) of subsection (8) of section

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407 373.026, Florida Statutes, is amended to read:

408 373.026 General powers and duties of the department.—The
409 department, or its successor agency, shall be responsible for
410 the administration of this chapter at the state level. However,
411 it is the policy of the state that, to the greatest extent
412 possible, the department may enter into interagency or
413 interlocal agreements with any other state agency, any water
414 management district, or any local government conducting programs
415 related to or materially affecting the water resources of the
416 state. All such agreements shall be subject to the provisions of
417 s. 373.046. In addition to its other powers and duties, the
418 department shall, to the greatest extent possible:

419 (8)

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

425 Section 6. Paragraph (b) of subsection (7) of section
426 373.036, Florida Statutes, is amended to read:

427 373.036 Florida water plan; district water management
428 plans.—

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

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

433 1. A district water management plan annual report or the
434 annual work plan report allowed in subparagraph (2)(e)4.

435 2. The department-approved minimum flows and levels annual

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436 priority list and schedule required by s. 373.042(2).

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

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

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

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

445 7. The mitigation donation annual report required by s.
446 373.414(1)(b)2.

447 Section 7. Paragraph (a) of subsection (6) of section
448 373.707, Florida Statutes, is amended to read:

449 373.707 Alternative water supply development.—

450 (6)(a) The statewide funds provided pursuant to the Water
451 Protection and Sustainability Program ~~serve to~~ supplement
452 existing water management district or basin board funding for
453 alternative water supply development assistance and should not
454 result in a reduction of such funding. Therefore, the water
455 management districts shall include in the annual tentative and
456 adopted budget submittals required under this chapter the amount
457 of funds allocated for water resource development which ~~that~~
458 supports alternative water supply development and the funds
459 allocated for alternative water supply projects selected for
460 inclusion in the Water Protection and Sustainability Program. ~~It~~
461 ~~shall be~~ The goal of each water management district and basin
462 boards is for ~~that~~ the combined funds allocated annually for
463 these purposes to be, at a minimum, the equivalent of 100
464 percent of the state funding provided to the water management

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

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

479 373.709 Regional water supply planning.—

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

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

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

492 (c) A description of each district's progress toward
493 achieving its water resource development objectives, including

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494 the district's implementation of its 5-year water resource
495 development work program.

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

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

510 Section 9. (1) In order for water management districts
511 created under chapter 373, Florida Statutes, to implement the
512 transition to a fiscal year beginning on July 1 and ending on
513 June 30, as provided in s. 373.536, Florida Statutes, as amended
514 by this act, the fiscal year for each water management district
515 beginning on October 1, 2011, will end on June 30, 2012. Each
516 water management district must adopt its final budget and
517 millage rate for the October 1, 2011, to June 30, 2012, fiscal
518 year pursuant to s. 373.536(6), Florida Statutes. To ensure that
519 there are sufficient funds for a seamless transition to a new
520 fiscal year, the district board may adopt a millage rate that is
521 33.33 percent higher than the millage rate needed to fund the
522 October 1, 2011, to June 30, 2012, fiscal year. However, the

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

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

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

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

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