Water management districts

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Subject:
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WATER MANAGEMENT DISTRICTS--FISCAL YEAR

To: Calvin A. Winter, Executive Director, Northwest Florida Water Management District, Tallahassee

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QUESTION:

Should the Northwest Florida Water Management District continue to operate on a fiscal year basis of July 1 through June 30 until such time as the district begins to rely on ad valorem tax revenues, or should the district operate on the fiscal year October 1 through September 30?

SUMMARY:

Commencing October 1, 1975, the fiscal years of the Northwest Florida Water Management District shall extend from October 1 of one year through September 30 of the following year as required by s. 373.536(1), F. S. (1974 Supp.).

It is my opinion that the fiscal years of the Northwest Florida Water Management District should, commencing October 1, 1975, extend from October 1 of one year through September 30 of the following year.

The Northwest Florida Water Management District was created by Part I, s. 12, Ch. 72-299, Laws of Florida, and its boundaries established by s. 6, Ch. 73-190, Laws of Florida, which provisions now appear in s. 373.069, F. S. In 1974, s. 373.536, F. S. (1974 Supp.), was amended to provide in pertinent part:

"(1) Commencing October 1, 1975, the fiscal year of districts created under the provisions of this chapter shall extend from October 1 of one year through September 30 of the following year. . . .

* * * * *

(5) For the period from July 1, 1974, through September 30, 1975, the districts created pursuant to this chapter may adopt two separate budgets to cover a 12-month fiscal year and a 3-month fiscal year or a single budget to cover a 15-month fiscal year. Other than the times specified, such budgets shall be adopted in compliance with the provisions of this section."

Thus, commencing October 1, 1975, the fiscal years of the Northwest Florida Water Management District are required by s. 373.536(1), *supra*, to extend from October 1 of one year through September 30 of the following year.