

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### MEMORANDUM

TO: Governing Board

THROUGH: Brett J. Cyphers, Executive Director  
Guy Gowens, Assistant Executive Director

FROM: Wendy Dugan, Division of Administration Director

DATE: August 11, 2016

SUBJECT: Consideration of Resolution No. 814 Amending the Fiscal Year  
2015-2016 Budget - Amendment No. 4 - Realignment of Budget

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#### **Recommendation**

Staff recommends the Governing Board adopt Resolution No. 814 amending the Fiscal Year 2015-2016 Budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

#### **Background**

Amendment No. 4 to the Fiscal Year (FY) 2015-2016 Budget realigns budget within and across programs, funds, projects, and categories. This amendment does not increase or decrease the total District budget.

A review of year-to-date and projected expenditures indicates this action is required to properly reflect budgetary needs with associated costs. Budget realignments include:

- \$82,116 in personnel budget transfers across programs and projects:
  - \$76,616 within the Division of Resource Management to accurately reflect where staff time is being charged across projects.
  - \$5,500 from Administration to Human Resources to address a salary adjustment.
- \$67,000 in contractual service and operating expenses transfers within the Information Technology (IT) Bureau to conduct an assessment of the District's IT infrastructure, migrate District data from Oracle to ArcGIS online in the cloud, and purchase Environmental Systems Research Institute, Inc., (ESRI) services for technical assistance and training.

- \$58,544 in transfers within the Division of Land Management to provide:
  - \$35,750 from operating expenses and other capital outlay to consulting services for a strategic forest planning model regarding future timber management.
  - \$22,794 from operating expenses to fixed capital outlay for sign purchase and installation at Williford Spring.
- \$50,000 in a fixed capital outlay transfer from the Division of Resource Management to the Division of Land Management to reflect the long term maintenance and protection costs associated with the James Tract restoration project.
- \$12,100 in transfers from operating expenses to other capital outlay in the IT Bureau to provide budget for desktop and server hardware.
- \$11,100 in contractual services transfers within the Division of Regulatory Services for legal expenses related to the Environmental Resource Permitting Program.
- \$10,712 in transfers from contractual services to other capital outlay and operating expenses within the Division of Resource Management for hog control gates at the Dutex and Sand Hill Lakes Mitigation Banks, road and bridge repair at Lafayette Creek, and fence repair at the Lake Jackson facility.
- \$7,500 in operating expenses transfers from the Division of Administration to the IT Bureau for the purchase of new inventory software and equipment to replace the current inventory system.
- \$75,000 in a revenue transfer from miscellaneous revenue to State revenue to correct coding initially assigned to the Walsingham Park project.

Summary of Fund Impact to Expense Budget:

<b><u>Fund Source</u></b>	<b><u>Increase</u></b>	<b><u>Decrease</u></b>	<b><u>Impact</u></b>
General Fund	32,780	(64,380)	(31,600)
Land Acquisition Fund	72,794	(50,000)	22,794
Projects Fund	86,931	(47,316)	39,615
Land Management Fund	46,750	(77,944)	(31,194)
Regulation Fund	46,000	(46,000)	0
Mitigation Fund	13,817	(13,432)	385
	299,072	(299,072)	0



Brett J. Cyphers  
Executive Director

# Northwest Florida Water Management District

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(U.S. Highway 90, 10 miles west of Tallahassee)

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## RESOLUTION NO. 814

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT AMENDING THE FISCAL YEAR 2015-2016 BUDGET

**WHEREAS**, chapters 200 and 373, Florida Statutes, require the Governing Board of the Northwest Florida Water Management District (District) to adopt a final budget for each fiscal year; and

**WHEREAS**, by Resolution No. 806, after a public hearing on September 24, 2015, the Governing Board of the District adopted a final budget for the District covering its proposed operations and other requirements for the ensuing fiscal year, beginning October 1, 2015 through September 30, 2016; and

**WHEREAS**, in accordance with section 189.016(7), Florida Statutes, the District will post the adopted amendment on its official website within five days after its adoption; and

**WHEREAS**, a budget amendment involves an action that transfers, increases, or decreases to total appropriated Fund amounts in the budget; and

**WHEREAS**, pursuant to section 120.525, Florida Statutes, the District has provided notice of its intention to amend the Budget in the published notification of the Governing Board meeting at which the amendment will be considered; and

**NOW THEREFORE BE IT RESOLVED** by the Governing Board of the Northwest Florida Water Management District, that:

The Budget is hereby amended as summarized in the memorandum dated August 11, 2016, requesting Amendment No. 4 to the Fiscal Year 2015-2016 budget. Amendment No. 4 reallocates budget authority across programs, funds, projects, and budget categories to properly reflect activities performed and accurately assign actual costs with no increase to the total District budget.

**PASSED AND ADOPTED** this 11<sup>th</sup> day of August, 2016, A.D.

GEORGE ROBERTS  
Chair  
Panama City

JERRY PATE  
Vice Chair  
Pensacola

JOHN W. ALTER  
Secretary-Treasurer  
Malone

GUS ANDREWS  
DeFuniak Springs

JON COSTELLO  
Tallahassee

MARC DUNBAR  
Tallahassee

TED EVERETT  
Chipley

NICK PATRONIS  
Panama City Beach

BO SPRING  
Port St. Joe

The Governing Board of the  
**NORTHWEST FLORIDA WATER  
MANAGEMENT DISTRICT**

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George Roberts, Chair

**ATTEST:**

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John W. Alter, Secretary-Treasurer