

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Administration, Budget and Finance Committee

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

FROM: Wendy Dugan, Division of Administration Director

DATE: November 3, 2016

SUBJECT: Consideration of Resolution No. 818 Amending the Fiscal Year
2015-2016 Budget - Amendment No. 5 - Realignment of Budget
(Supplement)

Recommendation

Staff recommends the Governing Board adopt Resolution No. 818 amending the Fiscal Year 2015-2016 budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

Background

District procedures allow for budget amendments to occur within 60 days following the end of a fiscal year (FY). Based on recent expenditures paid that count toward the FY 2015-2016 budget, several changes are requested to properly align budget with these costs. Amendment No. 5 realigns salaries and benefits, contract services, and operating expense budget within and across programs, funds, and projects. This amendment does not increase or decrease the total District budget.

Budget realignments include:

- \$38,340 in personnel budget transfers across programs and projects:
 - \$5,340 for Division of Resource Management to redistribute budget to cover an unanticipated leave payout.
 - \$29,700 for Division of Land Management and \$3,300 for Information Technology Services to accurately reflect where staff time was charged.
- \$10,000 in contracted services transfers within the Division of Regulatory Services to provide budget for legal expenses related to the Cox case.

- \$7,000 in transfers from contracted services to operating expense within the Information Technology (IT) Bureau to correctly recognize costs for online data services.

Summary of Fund Impact:

<u>Fund</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	1,800	0	1,800
Projects Fund	5,340	(5,340)	0
Mitigation Fund	100	(100)	0
Land Acquisition Fund	31,100	0	31,100
Regulation Fund	17,000	(49,900)	(32,900)
	<u>55,340</u>	<u>(55,340)</u>	<u>0</u>



Brett J. Cyphers
Executive Director

Northwest Florida Water Management District

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RESOLUTION NO. 818

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 November 3, 2016, requesting Amendment No. 5 to the Fiscal Year 2015-2016 budget. Amendment No. 5 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 10th day of November, 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**

George Roberts, Chair

ATTEST:

John W. Alter, Secretary-Treasurer