

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Administration, Budget, and Finance Committee

THROUGH: Brett J. Cyphers, Executive Director
Guy Gowens, Chief of Staff

FROM: Wendy Dugan, Division of Administration Director

DATE: March 28, 2018

SUBJECT: Consideration of Resolution No. 831 Amending the Fiscal Year 2017-2018 Budget - Amendment No. 4

Recommendation

Staff recommends the Governing Board adopt Resolution No. 831 amending the Fiscal Year 2017-2018 budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

Background

Amendment No. 4 realigns budget within and across programs, funds, projects, and categories. This amendment does not increase or decrease the total District budget.

A review of the District's latest expenditures indicates this action is required to properly reflect budgetary needs with associated year-to-date costs. Budget realignments include:

- \$81,087 in personnel budget transfers:
 - \$18,087 from Activity 310 Land Management to Activity 210 Land Acquisition for an increase in staff time spent on springs-related land acquisition projects.
 - \$63,000 from Activity 113 Other Water Resources Planning and Monitoring Activities to Activity 230 Surface Water Projects. This transfer reflects the District's effort to start accounting for staff time managing and implementing springs projects in the appropriate program. This was a change incorporated into the FY 2018-19 Preliminary Budget.
- \$34,000 in contractual service transfers from Activity 221 Water Resource Development Projects to Activity 113 Other Water Resources Planning and Monitoring to support consultant services needs for spring and surface water projects.
- \$470 in transfers from Activity 440 Other Regulatory and Enforcement Activities to 250 Facilities Construction and Major Renovations. The Division of Regulatory Services is moving operating expense budget to fixed capital outlay to cover the remaining expenses for renovations related to the move of staff previously located at the CARR building to the headquarters facility.

Summary of Fund Impact to Expense Budget:

<u>Fund Source</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	0	0	0
Land Acquisition Fund	18,087	0	18,087
Projects Fund	97,000	(97,000)	0
Lands Management Fund	0	(18,087)	(18,087)
Regulation Fund	470	(470)	0
Mitigation Fund	0	0	0
	<hr/> 115,557	<hr/> (115,557)	<hr/> 0



Brett J. Cyphers
Executive Director

Northwest Florida Water Management District

81 Water Management Drive, Havana, Florida 32333-4712
(U.S. Highway 90, 10 miles west of Tallahassee)

Phone: (850) 539-5999 • Fax: (850) 539-2777

RESOLUTION NO. 831 NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT AMENDING THE FISCAL YEAR 2017-2018 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. 825, after a public hearing on September 28, 2017, 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, 2017 through September 30, 2018; 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 March 28, 2018, requesting Amendment No. 4 to the Fiscal Year 2017-2018 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 an increase to the total District budget.

PASSED AND ADOPTED this 12th day of April, 2018, A.D.

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

ATTEST:

George Roberts, Chair

John W. Alter, Secretary-Treasurer
Brett Cyphers, Acting Secretary-Treasurer

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