

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

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

FROM: Wendy Dugan, Division of Administration Director

DATE: September 26, 2018

SUBJECT: Consideration of Resolution No. 842 Amending the Fiscal Year
2017-2018 Budget - Amendment No. 6

Recommendation

Staff recommends the Governing Board adopt Resolution No. 842 amending the Fiscal Year 2017-2018 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 expenditures paid that count toward the FY 2017-2018 budget, several changes are requested to properly align budget with these costs. Amendment No. 6 realigns budget categories of Salaries and Benefits (S&B), Contracted Services, Operating Expenses, Operating Capital Outlay (OCO), and Fixed Capital Outlay (FCO) within and across programs, activities, funds, and projects. This amendment does not increase or decrease the total District budget.

Budget realignments include:

1. \$160,794 in personnel budget transfers of:
 - a. \$113,000 in S&B to reflect the District's effort to account for staff time managing and implementing springs projects in the appropriate program. Budget is moving from multiple activities (113, 130, and 221) to Activity 230 Surface Water Projects. This change has been incorporated into the FY 2018-2019 Adopted Budget.
 - b. \$23,000 in S&B to account for a leave payout and align budget with how time was reported in the fiscal year for IT management. Budget is moving between projects across IT activities.

- c. \$10,000 in S&B to reflect increased staff time for engineering, site inspections, and mitigation for projects on District lands. Budget is moving from Activity 370 IT-Asset Management to Activity 310 Land Management.
 - d. \$7,544 in S&B to reflect increased staff time for land acquisitions. Budget is moving from Activity 370 IT-Asset Management to Activity 210 Land Acquisition.
 - e. \$5,500 in S&B to address additional staff time for Apalachicola River and Bay planning and coordination. Budget is moving between projects within Activity 113 Other Water Resources Planning.
 - f. \$1,850 in OPS S&B to support the 2018 update to the Districtwide Water Supply Assessment. Budget is moving from Activity 113 Other Water Resources Planning to Activity 111 Water Supply Planning.
 - g. \$50 in OPS S&B to support administration of grants. Budget is moving from Activity 113 Other Water Resources Planning to Activity 222 Water Supply Development Assistance.
2. \$39,510 for the strategic plan of District timber resources moving Contracted Services budget from Activity 310 Land Management to Activity 370 IT-Asset Management.
 3. \$13,499 for the purchase of Sharepoint enhancement software and additional replacement computer monitors moving Contracted Services budget to Operating Expenses across all IT Activities.
 4. \$12,000 for legal costs moving Contracted Services budget from Activity 440 Other Regulatory and Enforcement to Activity 430 Environmental Resource and Surface Water Permitting.
 5. \$11,000 for field and technical supplies moving OCO budget to Operating Expenses within the same project and Activity 120 Research/Analysis/Monitoring.
 6. \$3,000 for District-provided uniform costs moving OCO and Operating Expenses budget in Activity 120 Research/Analysis/Monitoring and Activity 130 Technical Assistance, respectively, to Operating Expenses in Activity 113 Other Water Resources Planning.
 7. \$1,346 for repair work at the Lake Jackson facility moving Contracted Services budget to Operating Expenses within the same Activity 320 Public Works.
 8. \$100 to complete headquarter renovation associated with closing the Carr field office moving Contracted Services budget in Activity 430 to FCO in Activity 250 Facilities Construction and Major Renovations.

Summary of Fund Impact to Expense Budget:

<u>Fund Source</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	28,853	(42,853)	(14,000)
Land Acquisition Fund	7,544		7,544
Projects Fund	137,298	(123,298)	14,000
Lands Management Fund	51,442	(58,986)	(7,544)
Regulation Fund	15,975	(15,975)	0
Mitigation Fund	287	(287)	0
	<u>241,399</u>	<u>(241,399)</u>	<u>0</u>



Brett J. Cyphers
Executive Director

Northwest Florida Water Management District

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RESOLUTION NO. 842 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 September 26, 2018, requesting Amendment No. 6 to the Fiscal Year 2017-2018 budget. Amendment No. 6 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 11th day of October, 2018, A.D.

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

ATTEST:

George Roberts, Chair

John Alter, Secretary-Treasurer or
Brett Cyphers, Acting Secretary-Treasurer

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
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