

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: February 13, 2019

SUBJECT: Consideration of Amendments No. 2 through No. 9 to the Fiscal Year 2018-2019 Budget

Recommendation

Staff recommends the Governing Board adopt Resolution No. 845 amending the Fiscal Year 2018-2019 budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

Background

These amendments realign budget within and across programs, funds, projects, and budget categories. Amendments 2 through 8 involve budgeting unanticipated revenue. Per s. 373.536(4)(c), F.S., they were submitted to the Executive Office of the Governor (EOG) on February 1, 2019, for EOG approval. Offsetting decreases were incorporated for Amendments 2 through 5 so as not to carry forward any unspent budget unnecessarily into the FY 2019-2020 Tentative Budget request. Amendments 6 through 8 result in an increase of \$926,198 to the District's FY 2018-2019 budget. Amendment 9 consists of transfers within existing expense and revenue budget.

Below are explanations for the amendments:

- No. 2. \$2,000,000 funded by Land Management Fund Balance Reserves to replace the unanticipated loss in timber sales revenue that was otherwise planned to be collected and accounted for as a revenue source in the FY 2018-19 budget.
- No. 3 \$11,000 funded by the National Fish and Wildlife Foundation and administered through The Longleaf Alliance to be applied toward the purchase of a utility terrain vehicle to support prescribed burning on District lands in the West Region of the District.
- No. 4 \$20,000 funded by the National Wild Turkey Federation and administered by Florida Fish and Wildlife Conservation Commission to support prescribed burning on District lands in the Choctawhatchee River Water Management Area.
- No. 5 \$154,119 funded by Arbor Day Foundation Grant funds for the purchase of 1,059,234 longleaf trees for longleaf pine reforestation efforts on District lands.

- No. 6 \$112,400 funded by an Environmental Resource Permitting (ERP) violation to satisfy the terms of a settlement agreement, of which \$12,400 will support ERP legal costs and \$100,000 will replace ad valorem in the ERP budget to be made available for Amendment No. 7.
- No. 7 \$100,000 funded by ad valorem revenue that became available after receipt of an ERP fine and will be used for a grant to support stormwater improvement efforts in the same community impacted by the ERP violation.
- No. 8 \$813,798 funded by a donation agreement between Nestle Waters North America, Inc., and the District to support restoration and protection efforts at Cypress Spring in Washington County.
- No. 9 \$62,593 in budget transfers for the following:
- \$42,786 in personnel budget transfers of:
 - \$27,686 from IT projects across Programs to Activity 620 IT Administrative Support to correctly reflect where Division Director hours are being charged.
 - \$15,100 from Activity 611 Office of Executive Director to Activities 520 Public Information, 611 Human Resources, and 614 Administrative Support to provide sufficient budget for pay adjustments.
 - \$7,212 in OPS budget, along with an accompanying part-time (0.5 full-time-equivalent) OPS position, from Activity 230 Surface Water Projects to the Information Technology Bureau for temporary GIS support.
 - \$4,500 from Operating Expense budget to Contracted Services budget in Activity 330 Facilities to offset a price increase for janitorial services.
 - \$8,095 in Activity 250 Facilities Construction and Major Renovations to Activity 360 Fleet Services to provide additional budget for the replacement of a 12-passenger van.

Summary of Fund Impact to Expense Budget:

<u>Fund Source</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	55,381	(27,695)	27,686
Land Acquisition Fund	813,798	0	813,798
Projects Fund	101,846	(16,143)	85,703
Lands Management Fund	2,416	(5,952)	(3,536)
Regulation Fund	14,751	(11,911)	2,840
Mitigation Fund	599	(892)	(293)
	<u>988,791</u>	<u>(62,593)</u>	<u>926,198</u>



Northwest Florida Water Management District

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

Brett J. Cyphers
Executive Director

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RESOLUTION NO. 845 AMENDMENT NUMBERS 2 THROUGH 9 TO FISCAL YEAR 2018-2019 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. 840, after a public hearing on September 27, 2018, 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, 2018 through September 30, 2019; 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 February 13, 2019, requesting Amendments No. 2 through No. 9 to the Fiscal Year 2018-2019 budget. These amendments recognize new revenue, the use of reserves, and the reallocation of budget authority within and 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.

ADOPTED AND APPROVED this 28th day of February, 2019, A.D.

ATTEST:

George Roberts, Chair

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

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Chair
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JERRY PATE
Vice Chair
Pensacola

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