

**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: May 8, 2019

SUBJECT: Consideration of Amendments No. 11 and No. 12 to the Fiscal Year 2018-2019 Budget

---

**Recommendation**

Staff recommends the Governing Board adopt Resolution No. 851 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. Amendment 11 involves budgeting unanticipated revenue and per s. 373.536(4)(c), F.S., was submitted to the Executive Office of the Governor (EOG) on April 30, 2019, for EOG approval. Offsetting decreases were incorporated for Amendment 11 so as not to carry forward any unspent budget unnecessarily into the FY 2019-2020 Tentative Budget. Amendment 12 consists of transfers within existing expense and revenue budget.

Below are explanations for the amendments:

No. 11 \$10,000 funded by USDA Forest Service revenue replacing Land Management Fund Balance Reserves to buy equipment and storage for the maintenance, replacement, and repair of infrastructure of the Florida National Scenic Trail on District lands.

No. 12 \$60,200 in expense budget transfers for the following:

- \$25,100 from Activity 221 Grants and Aid budget to Activity 230 Operating Capital Outlay budget to purchase a truck for a Resource Management Division position now stationed in the DeFuniak Springs office.
- \$20,000 in Activity 260 Other Acquisition and Restoration Activities to Activity 310 Land Management to provide budget for maintenance activities at Cypress Spring.
- \$15,100 in Salary and Benefits budget from Activity 614 Administrative Support to Activity 611 Office of Executive Director to restore the Office's budget to the originally adopted amount, based on FY 2018-19 projections.

Amendment 12 also addresses a revenue budget transfer within the Division of Regulatory Services of \$15,000 in ad valorem tax from Activity 450 Technology and Information Services to Activity 250 Facilities Construction and Major Renovations to apply the same standard distribution of expenses to renovations as applied to all other Defuniak Springs Field Office costs.

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	15,100	(15,100)	0
Land Acquisition Fund	0	(20,000)	(20,000)
Projects Fund	25,100	(25,100)	0
Lands Management Fund	20,000	0	20,000
	<u>60,200</u>	<u>(60,200)</u>	<u>0</u>



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. 851 AMENDMENT NUMBERS 11 AND 12 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 May 8, 2019, requesting Amendments No. 11 and No. 12 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 no increase or decrease to the total District budget.

**ADOPTED AND APPROVED** this 23<sup>rd</sup> day of May, 2019, A.D.

**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

TED EVERETT  
Chipley

NICK PATRONIS  
Panama City Beach

BO SPRING  
Port St. Joe