

# NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

## **MEMORANDUM**

TO: Governing Board

THROUGH: Brett J. Cyphers, Executive Director  
Lyle Seigler, Chief of Staff

FROM: Wendy Dugan, Division of Administration Director

DATE: January 13, 2020

SUBJECT: Consideration of Amendments No. 1 through No. 5 to the Fiscal Year 2019-2020 Budget

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### **Recommendation**

Staff recommends the Governing Board adopt Resolution No. 862 amending the Fiscal Year 2019-2020 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, projects, and budget categories. Amendments 1 through 4 involve budgeting unanticipated revenue or the unanticipated use of Fund Balance Reserves. Per s. 373.536(4)(c), F.S., these amendments were submitted to the Executive Office of the Governor (EOG) for approval on January 6, 2020, and approved by EOG on January 10, 2020. Amendment 5 consists of transfers within existing expense and revenue budget.

Below are explanations for the amendments:

- No. 1 \$2,726,604 in unanticipated Land Acquisition Trust Fund revenue to continue septic to sewer connection efforts within the Wakulla Spring contribution area.
- No. 2 \$500,000 in unanticipated use of General Fund Balance Reserves to perform a hydrogeologic investigation to evaluate the feasibility of the intermediate and surficial aquifers in Gulf County as potential water supply sources.
- No. 3 \$121,473 in unanticipated revenue funded by the Arbor Day Foundation for the purchase of 1,059,234 longleaf trees for longleaf pine reforestation efforts on District lands.
- No. 4 \$38,000 in unanticipated use of General Fund Balance Reserves for the replacement of hydrologic data loggers with integrated cellular telemetry.
- No. 5 \$596,929 in budget transfers for the following:
  - \$503,329 between projects within Activity 112 Minimum Flows and Minimum Water Levels (MFL) for Contracted Services and/or Operating Expenses:
    - \$205,000 for monitor well construction

- \$120,000 for completion of Wakulla MFL
- \$85,000 for Region II Coastal Aquifer MFL
- \$50,000 to collect data for hydrologic modeling
- \$25,475 for data loggers, sensors, and a downhole well camera lens
- \$16,354 for travel and training costs
- \$1,500 for additional water quality sampling expenses
- \$61,473 within Activity 210 Land Acquisition from Fixed Capital Outlay to Contracted Services to cover expenses such as appraisals, surveys, title searches, and other required acquisition activities.
- \$15,350 between projects within the Regulatory Division to cover expenses related to a litigation case.
- \$7,000 in Contracted Services from Activity 221 Water Resource Development Projects to Operating Expenses in Activity 230 Surface Water Projects to cover expenses for the Agricultural Best Management Practice Cost-Share Program.
- \$5,000 within Activity 120 Research, Data Collection, Analysis and Monitoring from Operating Capital Outlay to Operating Expenses for repairs and maintenance of data collection equipment.
- \$4,000 in Contracted Services from Activity 221 Water Resource Development Projects to Operating Capital Outlay in Activity 120 Research, Data Collection, Analysis and Monitoring for replacement of a water sampling vehicle.
- \$777 in Other Personal Services from Activity 120 Research, Data Collection, Analysis and Monitoring to Activity 112 MFL for additional data entry needs.

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              | 0                      | (0)                    | 0                    |
| Land Acquisition Fund     | 182,946                | (61,473)               | 121,473              |
| Projects Fund             | 3,784,710              | (520,106)              | 3,264,604            |
| Lands Management Fund     | 0                      | (0)                    | 0                    |
| Regulation Fund           | 15,350                 | (15,350)               | 0                    |
| Mitigation Fund           | 0                      | (0)                    | 0                    |
|                           | <u>3,983,006</u>       | <u>(596,929)</u>       | <u>3,386,077</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. 862 AMENDMENT NUMBERS 1 THROUGH 5 TO FISCAL YEAR 2019-2020 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. 858, after a public hearing on September 26, 2019, 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, 2019 through September 30, 2020; 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 January 13, 2020, requesting Amendments No. 1 through No. 5 to the Fiscal Year 2019-2020 budget. Amendments No. 1 through No. 4 increase spending authority and revenue by the following amounts:

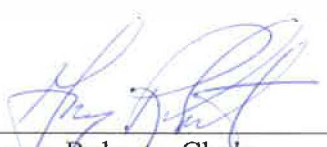
- No. 1 \$2,726,604 to continue septic to sewer connection efforts within the Wakulla Spring contribution area.
- No. 2 \$500,000 to perform a hydrogeologic investigation to evaluate the feasibility of the intermediate and surficial aquifers in Gulf County as potential water supply sources.
- No. 3 \$121,473 for the purchase of 1,059,234 longleaf trees for longleaf pine reforestation efforts on District lands.
- No. 4 \$38,000 for the replacement of hydrologic data loggers with integrated cellular telemetry.

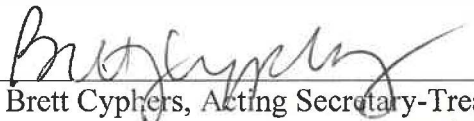
Amendment No. 5 provides for cost-neutral budget transfers in the amount of \$596,929. These amendments recognize new revenue, the use of reserves, and the reallocation of budget authority within and across programs, projects, and budget categories to properly reflect activities performed and accurately assign actual costs with an increase to the total District budget.

**ADOPTED AND APPROVED** this 23<sup>rd</sup> day of January 2020, A.D.

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

**ATTEST:**

  
George Roberts, Chair

  
Brett Cyphers, Acting Secretary-Treasurer

GEORGE ROBERTS  
Chair  
Panama City

JERRY PATE  
Vice Chair  
Pensacola

JON COSTELLO  
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TEJ EVERETT  
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