

# 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: December 30, 2020

SUBJECT: Consideration of Amendments No. 1 through No. 3 to the Fiscal Year 2020-2021 Budget

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### Recommendation

Staff recommends the Governing Board adopt Resolution No. 880 amending the Fiscal Year 2020-2021 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 and 2 involve budgeting unanticipated revenue. Per Section 373.536(4)(c), Florida Statutes, these amendments were submitted to the Executive Office of the Governor (EOG) for approval on December 18, 2020. Amendment 3 consists of transfers within existing expense and revenue budget.

Below are explanations for the amendments:

- No. 1 \$21,000 in unanticipated revenue funded by the Florida Department of Agriculture and Consumer Services (FDACS) to contract for prescribed burn activities on the Choctawhatchee River and Econfina Creek Water Management Areas. The project is to be completed by April 30, 2021.
- No. 2 \$107,100 in unanticipated revenue funded by the Arbor Day Foundation for the purchase of at least 664,614 longleaf and slash pine tubelings for reforestation efforts on District lands. Tubelings are to be planted in early 2021.
- No. 3 \$366,880 in budget transfers for the following:
- \$228,290 in budget transfers among and between budget categories in Activity 310 Land Management and Activity 260 Other Acquisition and Restoration Activities to support herbicide application and sand pine eradication needs resulting from debris removal.
  - \$71,975 in budget transfers from Fixed Capital Outlay budget in Activity 260 Other Acquisition and Restoration Activities to Interagency Expenditures (Grants) budget in

Activity 230 Surface Water Projects for a proposed septic-to-sewer project in Panama City Beach.

- \$25,115 in budget transfers from Operating Capital Outlay to Contracted Services within Activity 310 Land Management for recovery and repairs associated with Hurricane Michael impacts.
- \$21,500 in budget transfers from Operating Capital Outlay to Operating Expenses within Activity 310 Land Management for road and bridge supplies for Econfina Creek WMA.
- \$20,000 in budget transfers between Operating Capital Outlay and Operating Expenses within Activity 310 Land Management for firefighting equipment purchases.

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	0	(71,975)	(71,975)
Projects Fund	71,975	(0)	71,975
Lands Management Fund	423,005	(294,905)	128,100
Regulation Fund	0	(0)	0
Mitigation Fund	0	(0)	0
	<u>494,980</u>	<u>(366,880)</u>	<u>128,100</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)

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## **RESOLUTION NO. 880 AMENDMENT NUMBERS 1 THROUGH 3 TO FISCAL YEAR 2020-2021 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. 877, after a public hearing on September 24, 2020, 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, 2020 through September 30, 2021; 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 December 30, 2020, requesting Amendments No. 1 through No. 3 to the Fiscal Year 2020-2021 budget. Amendments No. 1 and No. 2 increase spending authority and revenue by the following amounts:

- No. 1 \$21,000 in unanticipated revenue funded by the Florida Department of Agriculture and Consumer Services (FDACS) to contract for prescribed burn activities on the Choctawhatchee River and Econfinia Creek Water Management Areas. The project is to be completed by April 30, 2021.
- No. 2 \$107,100 in unanticipated revenue funded by the Arbor Day Foundation for the purchase of at least 664,614 longleaf and slash pine tubelings for reforestation efforts on District lands. Tubelings are to be planted in early 2021.

GEORGE ROBERTS  
Chair  
Panama City

JERRY PATE  
Vice Chair  
Pensacola

GUS ANDREWS  
DeFuniak Springs

TED EVERETT  
Chipley

NICK PATRONIS  
Panama City Beach

KELLIE RALSTON  
Tallahassee

Amendment No. 3 provides for a cost-neutral budget transfer in the amount of \$366,880.

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 to be performed and accurately assign costs with an increase to the total District budget.

**ADOPTED AND APPROVED** this 14<sup>th</sup> day of January 2021, A.D.

**ATTEST:**

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George Roberts, Chair

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Brett Cyphers, Acting Secretary-Treasurer