

# 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: March 24, 2021

SUBJECT: Consideration of Amendment No. 8 to the Fiscal Year 2020-2021 Budget

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### Recommendation

Staff recommends the Governing Board adopt Resolution No. 887 amending the Fiscal Year 2020-2021 budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

### Background

Amendment 8 realigns budget within and across funds, programs, activities, projects, and budget categories through cost neutral budget transfers. Below is an explanation for the amendment.

\$406,402 in expense budget transfers for the following:

- \$189,700 in Contracted Services and Operating Expense transfers within Activity 310 Land Management between Hurricane Sally projects to provide more accurate tracking of FEMA reimbursable expenses.
- \$72,502 in Salaries and Benefits transfers across funds, activities, programs, and projects due to the reallocation of personnel costs resulting from a reorganization within the Asset Management division.
- \$50,000 in Salaries and Benefits transfers within Activity 112 Minimum Flows and Minimum Water Levels (MFLs) to provide sufficient budget to support estimated personnel costs in the Wakulla MFL project for the remainder of FY 2020-2021.
- \$45,000 in Fixed Capital Outlay transfers within Activity 260 Other Acquisition and Restoration Activities for the Seven Runs Creek streambank stabilization project.
- \$30,000 in Contracted Services transfers within Activity 112 Minimum Flows and Minimum Water Levels to provide sufficient budget for management consultant activities in the Wakulla MFL project.
- \$16,000 in Contracted Services transfers within Activity 120 Research, Data Collection, Analysis and Monitoring to cover price increases for data collection services and provide budget for District trend sampling.
- \$2,000 in Fixed Capital Outlay transfers within Activity 120 Research, Data Collection, Analysis and Monitoring to purchase a handheld water quality meter.

- \$1,200 in budget transfers from Operating Expenses to Contracted Services within Activity 520 Public Information to provide sufficient budget for legal expenses.

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	22,294	(14,639)	7,655
Land Acquisition Fund	64,247	(45,000)	19,247
Projects Fund	98,000	(113,360)	(15,360)
Lands Management Fund	221,861	(210,367)	11,494
Regulation Fund	0	(21,118)	(21,118)
Mitigation Fund	0	(1,918)	(1,918)
	<u>406,402</u>	<u>(406,402)</u>	<u>0</u>



Brett J. Cyphers  
Executive Director

# Northwest Florida Water Management District

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(U.S. Highway 90, 10 miles west of Tallahassee)

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## RESOLUTION NO. 887 AMENDMENT NUMBER 8 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 March 24, 2021, requesting Amendment No. 8 to the Fiscal Year 2020-2021 budget. Amendment No. 8 provides for cost-neutral budget transfers in the amount of \$406,402. This amendment recognizes the reallocation of budget authority within and across funds, programs, activities, projects, and budget categories to properly reflect activities performed and accurately assign actual costs with no increase to the total District budget.

**ADOPTED AND APPROVED** this 8<sup>th</sup> day of April 2021, A.D.

**ATTEST:**

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George Roberts, Chair

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Brett Cyphers, Acting Secretary-Treasurer

GEORGE ROBERTS  
Chair  
Panama City

JERRY PATE  
Vice Chair  
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