

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Administration, Budget and Finance Committee

THROUGH: Brett J. Cyphers, Executive Director
Guy Gowens, Assistant Executive Director

FROM: Wendy Dugan, Director
Division of Administration

DATE: June 1, 2015

SUBJECT: Consideration of Resolution No. 800 Amending the Fiscal Year
2014-2015 Budget - Amendment No. 9 - Realignment of Budget

Recommendation

Staff recommends that the Governing Board approve Resolution No. 800 amending the Fiscal Year 2014-2015 Budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

Background

Amendment No. 9 to the Fiscal Year (FY) 2014-2015 Budget realigns expenditure budget within and across programs, funds, projects, and categories. This amendment does not increase or decrease the total District budget.

A review of year-to-date and projected expenditures indicates this action is required to properly reflect budgetary needs with associated costs for the remainder of this fiscal year. Budget realignments include:

- \$114,510 to align Salaries and Benefits budget across programs, funds, and projects.
 - \$5,683 for Apalachicola-Chattahoochee-Flint River (ACF) basin technical assistance provided by Divisions of Lands Management and Regulatory Services staff to the Division of Resource Management to reflect Divisions' staff time spent on ACF activities.
 - \$3,827 for Florida Department of Transportation mitigation efforts provided by Division of Lands Management Other Personal Services (temporary) staff.

- \$83,000 for Information Technology (IT) to accurately reflect where IT employees are charging their time.
- \$22,000 for the Office of Executive Director and Human Resources to align budget with actual expenditures.
- \$69,000 for the District to provide engineering, planning, and shoreline protection services to the Devil's Hole and Cotton Landing streambank renovation efforts. Unspent budget is transferred from the almost completed Williford Spring restoration project to these two streambank projects.
- \$53,000 to complete the Econfina Field Office addition. Expenses include installing a concrete floor under an existing pole barn, septic tank work, furniture and equipment, and additional budget for unanticipated needs. Budget is transferred from the headquarter's renovation budget to the Econfina renovation budget.
- \$31,094 for the Division of Resource Management to realign contractual services budget between Federal Emergency Management Agency projects (\$25,800) and general operations budget between Operating Expense and Other Capital Outlay categories (\$5,294).
- \$18,600 for headquarter renovation and facilities maintenance activities to reflect actual expenditures across Operating Capital Outlay, Fixed Capital Outlay, Contracted Services, and Operating Expenses.
- \$10,000 for road repair to maintain access to a mobility-impaired hunting area in the Econfina Creek Wildlife Management Area in Bay County. Budget is transferred within the water supply development grants activity from the General Fund to Capital Projects Fund.
- \$6,000 for legal counsel services within Program 6, District Management and Administration.

Summary of Fund Impacts:

<u>Fund Source</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	106,600	(169,600)	(63,000)
Projects Fund	43,683	(29,160)	14,523
Mitigation Fund	19,921	(5,060)	14,861
Lands Management Fund	0	(3,827)	(3,827)
Capital Projects Fund	132,000	(69,000)	63,000
Regulation Fund	0	(25,557)	(25,557)
	<u>292,204</u>	<u>(292,204)</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. 800

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT AMENDING THE FISCAL YEAR 2014-2015 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. 791, after a public hearing on September 25, 2014, 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, 2014 through September 30, 2015; 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 District, that:
The Budget is hereby amended as summarized in the memorandum dated June 1, 2015, requesting Amendment No. 9 to the Fiscal Year 2014-2015 budget. Amendment No. 9 reallocates budget authority across programs, funds, projects, and budget categories to properly reflect activities performed and accurately assign actual costs with no increase to the total District budget.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

JOHN W. ALTER
Secretary-Treasurer
Malone

GUS ANDREWS
DeFuniak Springs

JON COSTELLO
Tallahassee

MARC DUNBAR
Tallahassee

NICK PATRONIS
Panama City Beach

BO SPRING
Port St. Joe

PASSED AND ADOPTED this 11th day of June, 2015, A.D.

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

George Roberts, Chair

ATTEST:

John W. Alter, Secretary-Treasurer