

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

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

FROM: Wendy Dugan, Division of Administration Director

DATE: October 28, 2015

SUBJECT: Consideration of Resolution No. 807 Amending the Fiscal Year
2014-2015 Budget - Amendment No. 11 - Realignment of Budget

Recommendation

Staff recommends that the Governing Board adopt Resolution No. 807 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. 11 to the Fiscal Year (FY) 2014-2015 Budget realigns salary and benefit and other personal services (S&B) budget within and across programs, funds, and projects. This amendment does not increase or decrease the total District budget.

In March 2015, the District's external auditor, Purvis, Gray and Company, recommended that management consider recording the liability for accrued S&B in the fiscal year earned. Practice has been to recognize S&B expenses in the fiscal year that employees are paid. The last full pay period in FY 2014-2015 that recorded staff time earned was from 9/12/2015 to 9/25/2015. Because employees were paid a week later on 10/2/2015, the related S&B expenses would be recorded in the following fiscal year, 2015-2016.

Staff has determined that sufficient FY 2014-2015 S&B budget exists to record this pay period's expenses in the fiscal year earned. This amendment enables the District to more accurately reflect expenses earned in the appropriate fiscal year.

Summary of Fund Impact:

<u>Fund</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	11,200	(13,550)	(2,350)
Projects Fund	42,075	(505)	41,570
Mitigation Fund	820	(31,940)	(31,120)
Lands Management Fund	10,300	(29,100)	(18,800)
Regulation Fund	33,000	(22,300)	10,700
	<u>97,395</u>	<u>(97,395)</u>	<u>0</u>



Brett J. Cyphers
Executive Director

Northwest Florida Water Management District

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RESOLUTION NO. 807

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(6), Florida Statutes, the District may amend the budget at any time within the fiscal year or within 60 days following the end of the fiscal year; 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 October 28, 2015, requesting Amendment No. 11 to the Fiscal Year 2014-2015 budget. Amendment No. 11 reallocates salary and benefit and other personal services budget authority across programs, funds, and projects to better reflect personnel expenses in the same year expenses are earned. This amendment does not increase or decrease the total District budget.

PASSED AND ADOPTED this 12th day of November, 2015, A.D.

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

George Roberts, Chair

ATTEST:

John W. Alter, Secretary-Treasurer



GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

JOHN W. ALTER
Secretary-Treasurer
Malone

GUS ANDREWS
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MARC DUNBAR
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TED EVERETT
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NICK PATRONIS
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