

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, Division of Administration Director

DATE: August 26, 2015

SUBJECT: Consideration of Resolution No. 802 Amending the Fiscal Year
2014-2015 Budget - Amendment No. 10 - Realignment of Budget

Recommendation

Staff recommends that the Governing Board adopt Resolution No. 802 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. 10 to the Fiscal Year (FY) 2014-2015 Budget realigns 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:

- \$308,187 in personnel budget transfers across programs and projects to accurately reflect where staff time is being charged:
 - \$174,238 for Division of Resource Management
 - \$130,949 for Division of Lands Management
 - \$3,000 for Division of Regulatory Services.

- \$75,000 in contractual service and operating expense transfers within the Division of Regulatory Services to provide:
 - \$71,400 for legal review of Consumptive Use Permitting rule changes related to the statewide effort to increase regulatory consistency among all districts, and legal costs relating to the District’s ongoing effort to increase compliance and continue enforcement of District rules.
 - \$3,600 for Crestview Field Office’s janitorial service expenses.
- \$51,256 in contractual service transfers within the Information Systems Bureau to cover costs related to data integration, specifically geospatial data and advanced reporting between the District and St. Johns Water Management District.
- \$17,000 for legal counsel services in District Management and Administration, of which \$2,000 is a transfer from within this program and the remainder is from the facility renovation budget.
- \$5,470 for District-provided clothing/uniform expenses, redistributing the original lump sum budget from the Division of Administration to Divisions.
- \$1,200 in legal counsel services transfers across Water Resources Planning and Monitoring activities.
- \$1,000 for monthly security services via a transfer from operating expenses to contractual services within the Facilities budget.
- \$153,534 in overhead transfers to comply with the Federal Office of Management and Budget’s indirect cost requirements, whereby the District’s Outreach Program must be excluded from the District’s indirect costs.

Summary of Fund Impact:

<u>Fund Source</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	32,170	(74,568)	(42,398)
Projects Fund	176,898	(142,735)	34,163
Mitigation Fund	0	(32,861)	(32,861)
Lands Management Fund	136,218	0	136,218
Regulation Fund	113,827	(208,949)	(95,122)
	<u>459,113</u>	<u>(459,113)</u>	<u>0</u>



Brett J. Cyphers
Executive Director

Northwest Florida Water Management District

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RESOLUTION NO. 802

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 Northwest Florida Water Management District, that:

The Budget is hereby amended as summarized in the memorandum dated August 26, 2015, requesting Amendment No. 10 to the Fiscal Year 2014-2015 budget. Amendment No. 10 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.

PASSED AND ADOPTED this 10th day of September, 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
DeFuniak Springs

JON COSTELLO
Tallahassee

MARC DUNBAR
Tallahassee

NICK PATRONIS
Panama City Beach

BO SPRING
Port St. Joe