

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: February 22, 2016

SUBJECT: Consideration of Resolution No. 809 Amending the Fiscal Year
2015-2016 Budget - Amendment No. 1 - Realignment of Budget

Recommendation

Staff recommends the Governing Board adopt Resolution No. 809 amending the Fiscal Year 2015-2016 Budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

Background

Amendment No. 1 to the Fiscal Year (FY) 2015-2016 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:

- \$312,684 in personnel budget transfers across programs and projects to accurately reflect where staff time is being charged:
 - \$144,883 for Division of Resource Management to redistribute budget from a single FEMA project and a single National Fish and Wildlife Foundation project to multiple FEMA and NFWF projects for better expense tracking, as well as reallocate budget to reflect priority changes in operations.
 - \$167,801 for Division of Regulatory Services to align Other Personal Services budget with the Division's reorganization that occurred in FY 2014-15.
- \$61,225 in contractual service and operating expense transfers within the Division of Land Management to provide:
 - \$26,250 in consulting services for the development and implementation of Phase II of the land management database.
 - 34,975 in preacquisition services (e.g., appraisal, review appraisal, title insurance) to acquire land for spring protection.
- \$35,708 in contractual service and operating expense transfers within the Information Technology (IT) Bureau to correctly recognize costs of the Online Recreation Reservation System in one project rather than across multiple IT projects.
- \$219,275 in contractual service transfers within the Division of Resource Management to provide:

- \$1,200 for legal counsel services related to the ACF litigation.
- \$200,000 in management consultant transfers to be allocated among three separate FEMA projects to reflect awarded grant directives.
- \$2,500 in legal counsel services realigned to cover expenses where needed.
- \$15,575 for data collection to provide funding for the surface water monitoring of St. Marks River Swallet.
- \$44,690 in management consultant and operating expense transfers to budget across four separate tasks to comply with National Fish and Wildlife Foundation funding requirements for the District’s SWIM plan update project.
- \$7,950 in operating expense transfers within the Division of Resource Management to provide:
 - \$1,225 for the purchase of public outreach signs for stormwater outfalls in Franklin County.
 - \$4,725 for procurement of tubelings and seedlings to support emergent restoration requirements from a Florida Department of Transportation credit release at Yellow River Ranch.
 - \$2,000 for staff travel needs related to Region II well construction for the MFL program.
- \$2,871 in operating expense transfers for replacement of office furniture and equipment across the District.
- \$1,500 for the purchase of a gate at Dutex Mitigation Bank via a transfer from contractual services to operating capital outlay within the Division of Resource Management budget.
- \$1,000 in operating expense transfers across projects with the Regulatory Services budget.
- \$500 in operating expense transfers across programs to accurately reflect where on-line data services are being charged.
- \$35 for District-provided clothing/uniform expenses, redistributing a portion of the original lump sum budget from the Division of Administration to the Division of Resource Management.

Summary of Fund Impact:

<u>Fund Source</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	2,540	(11,451)	(8,911)
Projects Fund	411,914	(404,183)	7,731
Mitigation Fund	7,250	(17,071)	(9,821)
Lands Management Fund	61,958	(61,225)	733
Land Acquisition Fund	34,975	0	34,975
Regulation Fund	168,801	(193,508)	(24,707)
	<u>687,438</u>	<u>(687,438)</u>	<u>0</u>



Brett J. Cyphers
Executive Director

Northwest Florida Water Management District

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RESOLUTION NO. 809

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT AMENDING THE FISCAL YEAR 2015-2016 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. 806, after a public hearing on September 24, 2015, 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, 2015 through September 30, 2016; 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 February 22, 2016, requesting Amendment No. 1 to the Fiscal Year 2015-2016 budget. Amendment No. 1 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 March, 2016, A.D.

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

A handwritten signature in blue ink, appearing to read "George Roberts", is written over a horizontal line.

George Roberts, Chair

ATTEST:

A handwritten signature in blue ink, appearing to read "John W. Alter", is written over a horizontal line.

John W. Alter, Secretary-Treasurer

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
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JOHN W. ALTER
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