

**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: April 27, 2016

SUBJECT: Consideration of Resolution No. 812 Amending the Fiscal Year  
2015-2016 Budget - Amendment No. 2 - Realignment of Budget

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**Recommendation**

Staff recommends the Governing Board adopt Resolution No. 812 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. 2 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 the District's latest expenditures indicates this action is required to properly reflect budgetary needs with associated year-to-date costs. Budget realignments include:

- \$62,278 in personnel budget transfers across programs and projects to accurately reflect where staff time and payments are being charged.
- \$20,000 in contractual service transfers that include \$15,000 from internal audit to Governing Board legal budget and \$5,000 from pre-land acquisition to special review and services for the Devil's Hole spring and Cotton Landing streambank restoration projects.
- \$112,798 in transfers from the operating expense category within the Information Technology (IT) Bureau to provide:
  - \$57,798 in capital outlay for servers originally budgeted incorrectly as operating expenses;

- \$25,000 in contractual services to update to the Office 365 Email Exchange; and
- \$30,000 in contractual services for infrastructure assessment and remediation plans of the District’s network, servers, and other hardware.
- \$12,900 in a revenue transfer back to fund balance, due to a donation from the Nature Conservancy for reforestation in the Econfina Creek Water Management Area.

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	13,000	(1,000)	12,000
Projects Fund	28,321	(28,321)	0
Mitigation Fund	7,107	(3,107)	4,000
Lands Management Fund	19,060	(35,060)	(16,000)
Land Acquisition Fund	5,000	(5,000)	0
Regulation Fund	83,409	(83,409)	0
	<u>195,076</u>	<u>(195,076)</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. 812

### 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 April 27, 2016, requesting Amendment No. 2 to the Fiscal Year 2015-2016 budget. Amendment No. 2 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 12<sup>th</sup> day of May, 2016, A.D.

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

TED EVERETT  
Chipley

NICK PATRONIS  
Panama City Beach

BO SPRING  
Port St. Joe

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

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George Roberts, Chair

**ATTEST:**

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John W. Alter, Secretary-Treasurer