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JUN 04 2026

HERNANDO COUNTY
BOARD OF
COUNTY COMMISSIONERS

May 26, 2026

Mr. Jeff Rogers, PE
Hernando County Administrator
20 N. Main Street, Rm 263
Brooksville, Florida 34601

Subject: WRWSA Budget for FY 2026-27

Dear Mr. Rogers:

The Withlacoochee Regional Water Supply Authority draft budget for Fiscal Year (FY) 2026-27 was presented at its May 20, 2026 meeting. Enclosed is a copy of the budget and the Authority's FY 2026-27 Work Program. The budget is based upon, in part, maintaining the current \$0.19 per capita contribution from each County, resulting in Hernando County contributing \$40,441 in per capita revenues. The other counties will contribute a total of \$145,194 in per capita contributions and Citrus County will contribute an additional minimum amount of \$318,116 for the purchase of water from the Authority's Charles A. Black wellfield.

The Authority's Work Program for the fiscal year calls for continued development and implementation of its regional work program to ensure our member governments' long-range water supply needs are met in a cost-effective and sustainable manner. We have maintained our local government grants program and our residential irrigation audit program to assist our member governments in water conservation. We continue to monitor and engage with the water management districts, the Florida Department of Environmental Protection and other state agencies, and the State Legislature to stay abreast of water management activities that may affect this region and to advocate for the interests of our member governments and public supply water needs within our region.

I hope this information is sufficient for your budgetary needs. If you need further information, please don't hesitate to contact me.

Sincerely,

Suzannah J. Folsom, PE, PMP
Executive Director

Enclosures

cc: WRWSA Board Members
Toni Brady, Deputy County Administrator
Albert Bertram, Office of Management and Budget Director
Brad Smith, Interim Utilities Director
Grace Sheppard, Finance Manager, HCUD
Alys Brockway, Water Resource Manager

WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY

Fiscal Year 2026-27 Budget

Draft May 26, 2026

	4/1/2025 Population Estimate	Comments	Fiscal Year 2026-27	Fiscal Year 2025-26	\$ Change	% Change
Revenues: Administrative						
Assessments:		Official BEBR Population Estimates				
Citrus	166,500	349 person increase	\$31,635	\$31,569	\$66	0.2%
Hernando	212,849	2,272 person increase	\$40,441	\$40,010	\$431	1.1%
Marion	433,765	14,255 person increase	\$82,415	\$79,707	\$2,708	3.4%
Sumter	162,493	5,750 person increase	\$30,874	\$29,782	\$1,092	3.7%
Total Population/Assessments @ 19¢/Capita	975,607		\$185,365	\$181,068	\$4,297	2.4%
Administrative Revenue from Citrus Contract		Based on Citrus County contract and Board direction	\$17,884	\$17,293	\$591	3.4%
Subtotal			\$203,249	\$198,361	\$4,888	2.5%
Carryover Administration Reserve Funds (FYE 25/26 Estimate) (SBA1)		See Attachment 2	\$625,709	\$856,046	-\$230,337	-26.9%
Total Administrative Revenue Available			\$828,958	\$1,054,407	-\$225,449	-21.4%
Revenues: Water Resource Development (WRD) Projects						
SJRWMD Irrigation Audit Program SJRWMD Matching Funds		0% of Total Project Budget	\$7,500	\$0	\$7,500	100.0%
SJRWMD Irrigation Audit Program Cooperator Matching Funds		0% of Total Project Budget	\$11,250	\$0	\$11,250	100.0%
Phase 8 Irrigation Audit Program SWFWMD Matching Funds		0% of Total Project Budget	\$0	\$20,000	-\$20,000	-100.0%
Phase 8 Irrigation Audit Program Cooperator Matching Funds		0% of Total Project Budget	\$0	\$10,000	-\$10,000	-100.0%
Phase 9 Irrigation Audit Program SWFWMD Matching Funds		50% of Total Project Budget	\$40,000	\$0	\$40,000	#DIV/0!
Phase 9 Irrigation Audit Program Cooperator Matching Funds		25% of Total Project Budget	\$20,000	\$0	\$20,000	#DIV/0!
Annual Citrus WRD Payments (SBA2)		Based on CAB wellfield monthly average revenues of \$28,000 minus funds allocated to administrative revenue above	\$318,116	\$294,707	\$23,409	7.9%
Subtotal			\$396,866	\$324,707	\$72,159	22.2%
Carryover WRD Reserve Funds (FYE 25/26 Estimate) (SBA2)		See Attachment 2	\$1,933,418	\$1,629,553	\$303,866	18.6%
Total Water Resource Development Revenue Available			\$2,330,284	\$1,954,260	\$376,025	19.2%
Total Revenues Available			\$3,159,243	\$3,008,667	\$150,576	5.0%

WITHLACOCHEE REGIONAL WATER SUPPLY AUTHORITY

Fiscal Year 2026-27 Budget

Draft May 26, 2026

		Fiscal Year 2026-27	Fiscal Year 2025-26	\$ Change	% Change
Expenditures: General Administration					
Executive Director	3% increase	\$100,488	\$97,560	\$2,928	3.0%
Administrative Assistant	3% increase	\$44,796	\$43,488	\$1,308	3.0%
Legal Services	Based on annual contract:				
Monthly Meetings @ \$235/hr	6 meetings/year, 3 hrs/meeting = 18 hrs	\$4,230	\$4,230	\$0	0.0%
Other Services @ \$235/hr.	4 hrs/month = 60 hrs	\$11,280	\$11,280	\$0	0.0%
Advertising	Based on FY 2023-24 actual	\$600	\$600	\$0	0.0%
Audit	Engagement Letter Email 09/30/25	\$15,000	\$15,000	\$0	0.0%
Bookkeeping Services	3x \$1250/qtr per Engagement Letter 08/29/25	\$3,750	\$3,750	\$0	0.0%
Liability Insurance	FY 23/24 actual plus 5%	\$3,280.00	\$3,280	\$0	0.0%
Office Supplies	Based on FY 2023-24 actual	\$1,500	\$1,500	\$0	0.0%
Postage	Based on FY 2023-24 actual	\$1,000	\$800	\$200	25.0%
Printing and Reproduction	Based on FY 2023-24 actual	\$2,000	\$2,000	\$0	0.0%
Publications/Software	Based on FY 2023-24 actual	\$150	\$150	\$0	0.0%
Rent (Lecanto Gov't Bldg)	New lease not yet obtained, may change	\$2,500	\$2,048	\$452	22.1%
Registrations/Dues	Based on FY 2023-24 actual	\$1,200	\$1,200	\$0	0.0%
State Fees/Assessments	Based on FY 2023-24 actual	\$175	\$175	\$0	0.0%
Telephone	Based on FY 2023-24 actual	\$1,200	\$1,200	\$0	0.0%
Travel (Board Members & Staff)	Based on FY 2023-24 actual	\$2,000	\$2,000	\$0	0.0%
Web Page / Computer Maintenance / Software	\$200/mo	\$6,000	\$6,000	\$0	0.0%
Contingencies	@ 5% of non-contract admin costs	\$2,100	\$2,100	\$0	0.0%
Subtotal - General Administration Expenditures		\$203,249	\$198,361	\$4,888	2.5%
Fund Balance for Admin. Reserves FYE 26/27	FYE25/26 Admin Funds Bal + FY26/27 Admin Rev's - FY26/27 Admin Exp's	\$625,709	\$856,046	-\$230,337	-26.9%
Expenditures: Water Resource Development Projects					
General Services Contracts	As Needed Eng. & Tech. Firms	\$50,000	\$50,000	\$0	0.0%
CAB Engineering Analysis	Estimate from As-Needed	\$0	\$42,000	-\$42,000	N/A
Local Government Grant Program	Discussed 3/18/26	\$185,000	\$180,000	\$5,000	2.8%
2024 RWSP Update	0% of Project Budget	\$0	\$0	\$0	#DIV/0!
SJRWMD Irrigation Audit Program Ph2	100% of project Budget	\$30,000	\$0	\$30,000	N/A
SWFWMD Phase 9 Irrigation Audit Program	100% of Project Budget	\$80,000	\$0	\$80,000	#DIV/0!
SWFWMD Phase 8 Irrigation Audit Program	0% of Project Budget	\$0	\$40,000	-\$40,000	-100.0%
Subtotal - Water Resource Development Projects		\$345,000	\$312,000	\$33,000	10.6%
Fund Balance for Water Resource Development Reserves FYE 26/27	FYE25/26 WRD Funds Bal + FY26/27 WRD Rev's - FY26/27 WRD Exp's	\$1,985,284	\$1,642,260	\$343,025	20.9%
Total Administration and WRD Expenses		\$548,249	\$510,361	\$37,888	7.4%
Total Administration and WRD Fund Balances at FYE 26/27	See Attachment 2 for detail	\$2,610,994	\$2,498,305	\$112,689	4.5%
Combined FYE 26/27 Expenditures and Fund Balances		\$3,159,243	\$3,008,666	\$150,577	5.0%

ATTACHMENT 1

CALCULATION OF REVENUE FOR 2026-27 AND CALCULATION OF AMOUNT OF FUNDS NEEDED FROM RESERVES

Draft May 26, 2026

Revenue	4/1/2025 Population	
LOCAL ASSESSMENTS @ 19¢ PER CAPITA		
Citrus	166,500	\$31,635
Hernando	212,849	\$40,441
Marion	433,765	\$82,415
Sumter	162,493	\$30,874
Subtotal	975,607	\$185,365
CHARLES A. BLACK WATER SUPPLY FACILITY		
\$28,000 per month * 12 months		\$336,000
Subtotal		\$336,000
MATCHING CONTRIBUTIONS FOR STUDIES		
SWFWMD Match for RWSP Update		\$0
SWFWMD Match for Phase 9 Irrigation Audit Program		\$40,000
Local Cooperator Match for Phase 9 Irrigation Audit Program		\$20,000
SWFWMD Match for Phase 8 Irrigation Audit Program		\$0
Local Cooperator Match for Phase 8 Irrigation Audit Program		\$0
SJRWMD Match for Irrigation Phase 2 Evaluation Program		\$7,500
Local Cooperator Match for Irrigation Phase 2 Evaluations		\$11,250
Subtotal		\$78,750
TOTAL REVENUE FOR FY 2026-27		
		\$600,115
Less: 2026-27 Administration Expense		-\$203,249
Less: 2026-27 WRD Cost		-\$345,000
Funds from WRWSA Reserves (+to, -from)		
		\$51,866

ATTACHMENT 2

ANALYSIS OF BEGINNING FUND BALANCES FY 2026 - 2027 Draft May 26, 2026

ESTIMATE OF WATER RESOURCES DEVELOPMENT FUND BALANCE AT END OF FY 2025-26

05/26/26 WRDF Balance (SBA2)	\$2,003,696
FY 2025-26 Remaining WRD Fund Revenues	
5 Citrus Co. Payments @ \$26,000/month minus administrative component below	\$121,354
2024 RWSP SWFWMD Revenue	\$13,199
Phase 8 Irrigation Audit Local Cooperator Revenue	\$19,225
Phase 8 Irrigation Audit SWFWMD Revenue	\$38,450
Phase 7 Irrigation Audit Local Cooperator Revenue	\$0
Phase 7 Irrigation Audit SWFWMD Revenue	\$1,981
SJRWMD Pilot Program Revenue Cooperator Revenue	\$0
SJRWMD Pilot Program SJRWMD Revenue	\$0
Revenues Subtotal	\$194,208
Less: FY 2025-26 Remaining Contract Expenditures:	
2025-26 Citrus Water Conservation Program	\$47,175
2025-26 Hernando Water Conservation Program	\$47,000
2025-26 Marion Water Conservation Program	\$18,285
2025-26 Sumter County Water Conservation Program	\$65,040
2025-26 General Services Contracts	\$61,678
2024 RWSP	\$10,058
Phase 7 Irrigation Audit Program	\$0
Phase 8 Irrigation Audit Program	\$15,250
Expenditures Subtotal	\$264,486
Total WRD Funds at end of FY 2025-26	\$1,933,418

ESTIMATE OF ADMINISTRATIVE FUND BALANCE AT END OF FY 2025-26

05/26/2026 Admin Bal (SBA1)	\$625,709
Admin Revenue from CAB WSF	\$8,647
Admin Revenue from Per Capita Contributions	\$90,534
Less remaining FY Admin costs for 6 months	-\$99,181
Total Administrative Funds at end of FY 2025-26	\$625,709

ESTIMATE OF TOTAL FUND BALANCE AT END OF FY 2025-26

Total WRD Funds at end of FY 2025-26	\$1,933,418
Total Administrative Funds at end of FY 2025-26	\$625,709
Total Fund Balance at end of FY 2025-26	\$2,559,128

PROJECTED FUND BALANCES AT END OF FY 2026-27

Total Fund Balances beginning of FY 2025-26:	\$2,559,128
Add: 2025-26 Revenues	\$600,115
Deduct 2025-26 Expenses:	-\$548,249
Projected Fund Balances at end of FY 2026-27:	\$2,610,994