

WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY						
Adopted Fiscal Year 2015-16 Budget						
Adopted May 20, 2015; Amended November 18, 2015						
Revenues	4/1/2014 Population Estimate	Comments	Fiscal Year 2015-16	Fiscal Year 2014-15	\$ Change	% Change
<b>Revenues: Administrative</b>						
<b>Assessments:</b>						
Citrus	140,798	249 person increase	\$26,752	\$26,704	\$47	0.2%
Hernando	174,955	1,147 person increase	\$33,241	\$33,024	\$218	0.7%
Marion	337,455	2,447 person increase	\$64,116	\$63,652	\$465	0.7%
Sumter	111,125	6,021 person increase	\$21,114	\$19,970	\$1,144	5.7%
Total Population/Assessments @						
19¢/Capita	764,333	See Attachment 1 for detail	\$145,223	\$143,349	\$1,874	1.3%
Administrative Revenue from Citrus Contract		Based on Citrus County contract	\$60,000	\$60,000	\$0	0.0%
Subtotal			\$205,223	\$203,349	\$1,874	0.9%
Carryover Administration Reserve Funds (FYE 14/15 Estimate) (SBA1)		See Attachment 2 for detail	\$454,428	\$464,052	-\$9,626	-2.1%
<b>Total Administrative Revenue Available</b>			<b>\$659,649</b>	<b>\$667,401</b>	<b>-\$7,752</b>	<b>-1.2%</b>
<b>Revenues: Water Resource Development (WRD) Projects</b>						
Phase 2 Irrigation Audit Program SWFWMD Matching Funds		See Attach 3 for detail	\$750	\$35,295	-\$34,545	-97.9%
Phase 2 Irrigation Audit Program Cooperator Matching Funds		See Attach 3 for detail	\$0	\$3,834	-\$3,834	-100.0%
Phase 3 Irrigation Audit Program SWFWMD Matching Funds		See Attach 4 for detail	\$8,825	\$28,500		
Phase 3 Irrigation Audit Program Cooperator Matching Funds		See Attach 4 for detail	\$4,413	\$14,250		
Annual Citrus Amortization Payments (SBA2)		Based on Citrus County contract	\$163,587	\$163,587	\$0	0.0%
Subtotal			\$177,575	\$245,466	-\$67,891	-27.7%
Carryover WRD Reserve Funds (FYE 14/15 Estimate) (SBA2)		See Attachment 2 for detail	\$880,795	\$784,031	\$96,764	12.3%
<b>Total Water Resource Development Revenue Available</b>			<b>\$1,058,370</b>	<b>\$1,029,497</b>	<b>-\$9,508</b>	<b>-0.9%</b>
<b>Total Revenues Available</b>			<b>\$1,718,020</b>	<b>\$1,696,898</b>	<b>-\$17,258</b>	<b>-1.0%</b>

WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY						
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Adopted May 20, 2015; Amended November 18, 2015						
32	Expenditures	Comments	Fiscal Year 2015-16	Fiscal Year 2014-15	\$ Change	% Change
33	<b>Expenditures: General Administration</b>					
34	Executive Director	Based on annual contract	\$80,000	\$80,000	\$0	0.0%
35	Administrative Assistant	Based on annual contract	\$37,500	\$37,500	\$0	0.0%
36	Legal Services	Based on annual contract:				
37	Monthly Meetings @ \$500/meeting	Meetings reduced from 12 to 10	\$5,000	\$6,000	-\$1,000	-16.7%
38	Other Services @ \$150/hr.	Hours reduced based on experience	\$42,000	\$14,000	\$28,000	200.0%
39	Legislative Consultant	Based on annual contract	\$42,000	\$42,000	\$0	0.0%
40	Advertising	Based on recent usage	\$1,000	\$1,000	\$0	0.0%
41	Audit	Based on 3% CPI	\$9,405	\$9,130	\$275	3.0%
42	Bookkeeping Services	\$500/quarter per Engagement Letter	\$2,000	\$2,000	\$0	0.0%
43	Liability Insurance	Based on FY 14-15 plus 5% rounded up	\$2,500	\$2,310	\$190	8.2%
44	Office Supplies	Based on recent usage	\$800	\$1,200	-\$400	-33.3%
45	Postage	Based on recent usage	\$800	\$900	-\$100	-11.1%
46	Printing and Reproduction	Based on recent usage	\$2,000	\$2,000	\$0	0.0%
47	Publications/Software	Based on recent usage	\$200	\$200	\$0	0.0%
48	Rent (Lecanto Gov't Bldg)	Based on lease agreement	\$2,048	\$2,048	\$0	0.0%
49	Registrations/Dues	Based on inventory	\$1,900	\$2,000	-\$100	-5.0%
50	State Fees/Assessments	Based on recent usage	\$175	\$175	\$0	0.0%
51	Telephone	Based on recent usage	\$1,100	\$1,100	\$0	0.0%
52	Travel	Based on recent usage	\$9,000	\$9,500	-\$500	-5.3%
53	Web Page / Computer Maintenance	Based on recent usage	\$2,000	\$2,150	-\$150	-7.0%
54	Contingencies	@ 5% of non-contract admin costs	\$1,000	\$1,229	-\$229	-18.6%
55	<b>Subtotal - General Administration Expenditures</b>		<b>\$242,428</b>	<b>\$216,442</b>	<b>\$25,986</b>	<b>12.0%</b>
56						
57	Fund Balance for Admin. Reserves FYE 15/16	FYE14/15 Admin Funds Bal + FY15/16 Admin Rev's - FY15/16 Admin Exp's	\$417,221	\$450,959	-\$33,738	-7.5%
58						
59						
60	<b>Expenditures: Water Resource Development Projects</b>					
61	General Services Contract	RFQ's - Firms on Call	\$75,000	\$75,000	\$0	0.0%
62	Local Government Grant Program	Based on Board direction	\$130,000	\$130,000	\$0	0.0%
63	Phase 2 Irrigation Audit Program	See Attach 3 Ph 2 Program	\$1,500	\$69,584	-\$68,084	-97.8%
64	Phase 3 Irrigation Audit Program	See Attach 4 Ph 3 Program	\$17,650	\$57,000		
65	Purvis Gray Rate Analysis (CAB WSF)	Continuation of Contract with Purvis Gray	\$12,000	\$12,000	\$0	0.0%
66	<b>Subtotal - Water Resource Development Projects</b>		<b>\$236,150</b>	<b>\$343,584</b>	<b>-\$107,434</b>	<b>-31.3%</b>
67						
68	Fund Balance for Water Resource Development Reserves FYE 15/16	FYE14/15 WRD Funds Bal + FY15/16 WRD Rev's - FY15/16 WRD Exp's	\$792,595	\$685,913	\$106,682	15.6%
69						
70						
71	<b>Total Administration and WRD Expenses</b>		<b>\$478,578</b>	<b>\$560,026</b>	<b>-\$81,448</b>	<b>-14.5%</b>
72						
73	<b>Total Administration and WRD Fund Balances at FYE 15/16</b>	See Attachment 2 for detail	<b>\$1,209,817</b>	<b>\$1,136,872</b>	<b>\$72,945</b>	<b>6.4%</b>
74						
75	<b>Combined Expenditures and Fund Balances</b>		<b>\$1,688,395</b>	<b>\$1,696,898</b>	<b>-\$8,504</b>	<b>-0.5%</b>

## ATTACHMENT 1

### CALCULATION OF REVENUE FOR 2015-16 AND CALCULATION OF AMOUNT OF FUNDS NEEDED FROM RESERVES Adopted May 20, 2015; Amended November 18, 2015

Revenue	4/1/2014 Population	Annual Amount	Sub-Totals
LOCAL ASSESSMENTS @ 19¢ PER CAPITA			
Citrus	140,798	\$26,752	
Hernando	174,955	\$33,241	
Marion	337,455	\$64,116	
Sumter	111,125	\$21,114	
Subtotal	764,333		\$145,223
CHARLES A. BLACK WATER SUPPLY FACILITY			
Amortization of Wellfield Cost		\$163,587	
Administrative Contribution		\$60,000	
Subtotal			\$223,587
MATCHING CONTRIBUTIONS FOR STUDIES			
SWFWMD Match for Phase 2 Irrigation Audits		\$750	
Cooperator Match for Phase 2 Irrigation Audit Program		\$375	
SWFWMD Match for Phase 3 Irrigation Audits		\$8,825	
Cooperator Match for Phase 3 Irrigation Audit Program		\$4,413	
Subtotal			\$14,363
TOTAL REVENUE FOR FY 2015-16			\$383,173
Less: 2015-16 Administration Expense			-\$242,428
Less: 2015-16 WRD Cost			-\$236,150
<b>Funds Required from WRWSA Reserves</b>			<b>-\$95,405</b>

**ATTACHMENT 2****ANALYSIS OF BEGINNING FUND BALANCES****FY 2015 - 2016**

Adopted May 20, 2015; Amended November 18, 2015

<b>ANALYSIS OF WATER RESOURCES DEVELOPMENT FUND BALANCE</b>	
03/31/15 WRDF Balance (SBA2)	\$946,405
<b>FY 2014-15 WRD Fund Revenues</b>	
Citrus Co. Payments 4/15 - 9/15 @ \$13,632.25/month	\$81,794
Irrigation Audit Phase 2 Reimbursements	\$8,739
Irrigation Audit Phase 3 Reimbursements	\$25,350
Subtotal	\$1,062,287
<b>Less: FY 2014-15 Remaining Contract Balances:</b>	
2014-15 Citrus Water Conservation Program	\$40,250
2014-15 Hernando Water Conservation Program	\$48,150
2014-15 Marion Water Conservation Program	\$32,350
Irrigation Audit Phase 2	\$12,923
Irrigation Audit Phase 3	\$17,650
2014-15 General Services Contract	\$18,170
Purvis Gray CAB Support	\$12,000
Expenditures Subtotal	\$181,492
<b>Total WRD Funds at end of FY2014-15</b>	<b>\$880,795</b>
<b>ANALYSIS OF ADMINISTRATIVE FUND BALANCE</b>	
03/31/15 Admin Bal (SBA1)	\$524,470
Admin from CAB WSF @ \$5,000/month	\$30,000
Less remaining FY Admin costs for 6 months	-\$100,044
<b>Total Administrative Funds at end of FY2014-15</b>	<b>\$454,426</b>
<b>PROJECTED FUND BALANCES AT END OF FY2015-16</b>	
Total Fund Balances beginning of FY 2015-16:	\$1,335,221
Add: 2015-16 Revenues	\$383,173
Deduct 2015-16 Expenses:	-\$478,578
<b>Projected Fund Balances at end of FY 2015-16:</b>	<b>\$1,239,817</b>

**ATTACHMENT 3**  
**Analysis of Revenues and Expenditures**  
**Phase 2 Regional Irrigation System Evaluation Program (N491)**  
 May 20, 2015

ANALYSIS OF PHASE 2 REGIONAL IRRIGATION SYSTEM EVALUATION, CFI PROGRAM N491								
<b>REVENUE</b>								
	2012-2013		2013-2014		2014-2015		2015-2016	Program
	Budget	Received	Budget	Received	Budget	Projected	Budget	Total
SWFWMD Match	\$21,030	\$8,220	\$52,585	\$25,787	\$35,295	\$8,739	\$750	\$43,496
LG Match	\$38,038	\$24,100	\$0	\$1,570	\$3,834	\$500	281	\$26,170
Villages Match	\$2,628	\$2,893	\$8,573	\$2,742		\$453	94	\$5,888
<b>TOTAL</b>	<b>\$59,696</b>	<b>\$35,013</b>	<b>\$59,158</b>	<b>\$30,099</b>	<b>\$39,129</b>	<b>\$9,692</b>	<b>\$1,125</b>	<b>\$75,929</b>
<b>EXPENDITURES</b>								
	2012-2013		2013-2014		2014-2015		2015-2016	Program
	Budget	Actual	Budget	Actual	Budget	Projected	Budget	Total
	\$42,060	\$17,448	\$105,170	\$50,874	\$89,584	\$12,923	\$1,500	\$82,743

**Notes:**

Phase 2 evaluations and follow-up inspections will be complete by September 30, 2015.  
 The final report will be completed and a final invoice, if any, will be submitted by November 30, 2015.  
 Contract expiration date is December 31, 2015.

Funds on Deposit: Received \$12,012.50 from Citrus and Hernando counties each, for a total of \$24,025. Only portions of this money will be spent.  
 Will be using these remaining funds to cover portions of Phase 3 costs.

### ATTACHMENT 4

#### Analysis of Revenues and Expenditures

#### Phase 3 Regional Irrigation System Evaluation Program

May 20, 2015

ANALYSIS OF PHASE 3 REGIONAL IRRIGATION SYSTEM EVALUATION, CFI PROGRAM N640							
REVENUE							
	2014-2015		2015-2016		2016-2017		Total Contract
	Budget	Estimate	Budget	Projected	Budget	Projected	
SWFWMD Match	\$28,500	\$25,350	\$8,825	\$8,825	\$1,375	\$1,375	\$35,550
LG Match	\$14,250	\$12,675	\$4,413	\$4,413	\$688	\$688	\$17,775
<b>TOTAL</b>	<b>\$42,750</b>	<b>\$38,025</b>	<b>\$13,238</b>	<b>\$13,238</b>	<b>\$2,063</b>	<b>\$2,063</b>	<b>\$53,325</b>
EXPENDITURES							
	2014-2015		2015-2016		2016-2017		Total
	Budget	Est. Act.	Budget	Projected	Budget	Projected	Total
	\$57,000	\$50,700	\$17,650	\$17,650	\$2,750	\$2,750	\$71,100

EXPENDITURES: Revised based on final contract between SWFWMD/WRWSA

Notes:

LG Matching Revenues will come from "Funds on Deposit." Except, MC may have to issue PO for balance.

Expenditures	Item	Cost	Expenditure Calculations						Total Program
			2014-2015		2015-2016		2016-2017		
		\$ per item	#	Total	#	Total	#	Total	
	Evaluations	\$340.00	105	\$35,700.00	35	\$11,900.00	0	\$0.00	\$47,600.00
	Sensor	\$75.00	105	\$7,875.00	35	\$2,625.00	0	\$0.00	\$10,500.00
	Follow-up	\$100.00	0	\$0.00	10	\$1,000.00	25	\$2,500.00	\$3,500.00
	Administration	\$50.00	105	\$5,250.00	35	\$1,750.00		\$0.00	\$7,000.00
	Marketing	\$2,500.00	75%	\$1,875.00	15%	\$375.00	10%	\$250.00	\$2,500.00
				<b>\$50,700.00</b>		<b>\$17,650.00</b>		<b>\$2,750.00</b>	
	<b>Revenues: Calculate at 75%</b>							<b>\$71,100.00</b>	<b>\$71,100.00</b>