



**North Sumter County  
UTILITY  
Dependent District**

July 8, 2024

Mr. Bradley Arnold  
County Administrator  
Sumter County, Florida  
7375 Powell Road  
Wildwood, Florida 34785

Dear Mr. Arnold:

Enclosed is a copy of the Fiscal Year 2024-25 Proposed Budget for the North Sumter County Utility Dependent District approved by the Dependent District Board at its July 8, 2024 meeting as provided for in Sumter County Ordinance 2010-10.

If you have any questions, please feel free to contact, Brandy Cook, Budget Director or myself at (352) 751-3939.

Thank you for your cooperation in this matter.

Sincerely,

*Kenneth Blocker*

Kenneth Blocker  
District Manager

Enclosure



## AGENDA REQUEST

**TO:** North Sumter County Utility Dependent District  
**FROM:** Brandy Cook, Budget Director  
**DATE:** July 8, 2024  
**SUBJECT:** FY2024-2025 Proposed Budget

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### ISSUE:

Adoption of Resolution 2024-09 to approve the Fiscal Year 2024-25 Proposed Budget for the North Sumter County Utility Dependent District.

### ANALYSIS/INFORMATION:

In accordance with Ordinance 2010-10, the North Sumter County Utility Dependent District (NSCUDD) must approve a Proposed Budget to be submitted to the Sumter County Board of County Commissioners no later than July 15<sup>th</sup> of each year. Once the Proposed Budget is submitted, the Sumter County Board of County Commissioners will adopt the North Sumter County Utility Dependent District Final Budget.

The NSCUDD Governing Board of Directors held a public budget workshop on May 8, 2024, where the recommended budgets, working capital and reserve balances, and capital improvement/major maintenance plans were reviewed and discussed. Staff have adjusted the Proposed Budget which is included in the attached packet. The North Sumter County Utility Dependent District Budget includes three funds:

1. The North Sumter Utilities Fund Proposed FY2024-25 Budget is \$25,332,534 and reflects an increase of \$904,022 or 4% above the current year Amended Budget. This increase is primarily due to increases in the capital improvement/maintenance work plan. The revenues have been prepared with a 5% decrease based on direction from the Board.
1. The Sumter Sanitation Fund Proposed FY2024-25 Budget is \$16,349,246 and reflects an increase of \$686,567 or 4% above the current year Amended Budget. This increase is primarily due to the increase in contracts.
1. The Central Sumter Utilities Fund Proposed FY2024-25 Budget is \$30,203,271 and reflects an increase of \$11,806,266 or 64% over the current year Amended Budget. This increase is mainly due to maintenance projects in the capital improvement/maintenance work plan and \$10MM in transfers to reserves. The

revenues have been prepared with a 5% increase based on direction from the Board.

**BUDGET IMPACT:**

**STAFF RECOMMENDATION:**

Staff recommends adoption of Resolution 2024-09 to approve the Fiscal Year 2024-25 Proposed Budget for the North Sumter County Utility Dependent District.

**MOTION:**

Move to adopt Resolution 2024-09 to approve the Fiscal Year 2024-25 Proposed Budget for the North Sumter County Utility Dependent District.

**ATTACHMENTS:**

1. NSCUDD FY24-25 Proposed Budget

**RESOLUTION 2024-09**

**A RESOLUTION APPROVING THE PROPOSED BUDGET OF  
THE NORTH SUMTER COUNTY UTILITY DEPENDENT  
DISTRICT FOR FISCAL YEAR 2024-25 FOR SUBMISSION TO  
THE SUMTER COUNTY BOARD OF COUNTY  
COMMISSIONERS**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Governing Board of Directors, the District's Proposed Budget for the forthcoming Fiscal Year 2024-25; and,

**WHEREAS**, the Governing Board of Directors has reviewed and discussed the budget during the Budget Workshop held on May 13, 2024; and,

**WHEREAS**, once approved by the Governing Board of Directors, the Fiscal Year 2024-25 Proposed Budget will be submitted to the Sumter County Board of County Commissioners for final adoption.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING  
BOARD OF THE NORTH SUMTER COUNTY UTILITY  
DEPENDENT DISTRICT;**


The operating budget proposed by the District Manager for Fiscal Year 2024-25 is hereby approved for the amount listed below:

<b>North Sumter Utilities</b>	<b>\$ 25,332,534</b>
<b>Sumter Sanitation</b>	<b>\$ 16,349,246</b>
<b>Central Sumter Utilities</b>	<b>\$ 30,203,271</b>

Adopted this 8th day of July, 2024.

**NORTH SUMTER COUNTY UTILITY  
DEPENDENT DISTRICT**

  
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Dominic Berardi, Chair

  
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Kenneth C. Blocker, Secretary

## FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 PROPOSED BUDGET
Fund: 40.442 NORTH SUMTER UTILITIES						
ESTIMATED REVENUES						
341.908	ELECTRIC REIMBURSEMENT	4,836	5,000	5,000	3,595	5,000
341.911	LIEN FEES	910	500	500	960	500
341.917	INSURANCE REIMBURSEMENT	0	0	0	81,380	0
341.999	MISCELLANEOUS REVENUE	16,181	0	0	6,025	5,000
343.601	WATER FEES - RESIDENTIAL	4,453,437	4,284,500	4,284,500	2,874,049	4,237,857
343.602	WATER FEES - COMMERCIAL	351,016	307,880	307,880	219,663	292,151
343.603	SEWER FEES - RESIDENTIAL	7,454,514	7,138,688	7,138,688	4,830,496	6,794,048
343.604	SEWER FEES - COMMERCIAL	602,610	522,500	522,500	410,302	471,190
343.605	WATER IMPACT FEES	16,208	0	0	0	0
343.606	SEWER IMPACT FEES	16,834	0	0	0	0
343.609	RECONNECT FEES	17,250	15,000	15,000	17,470	20,000
343.610	FIRE PROTECTION WATER	96,033	85,500	85,500	62,166	80,714
343.611	METERED IRRIGATION WATER	11,147,926	10,370,151	10,370,151	6,364,201	9,871,190
343.613	RETURNED CHECK FEES (\$25)	10,447	10,000	10,000	7,322	10,000
343.615	OTHER MISC WATER & SEWER	38,727	40,000	40,000	18,892	25,000
343.616	UTILITY LATE PENALTY FEE	22,717	30,000	30,000	13,853	30,000
361.101	INT INCOME - CFB	41,059	29,300	29,300	21,031	60,000
361.102	INT INCOME - CASH EQUIV	1,645,643	1,172,000	1,447,000	1,351,793	1,900,000
361.103	INT INCOME - USB	178,698	73,400	73,400	148,215	135,000
361.306	FLGIT-UNREALIZED GAIN/LOSS	184,946	0	0	225,331	0
361.307	LTP UNREALIZED GAIN/LOSS	430,845	0	0	299,364	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(14,802)	0	0	8,146	0
361.407	LTP REALIZED GAIN/LOSS	146,825	0	0	734,894	0
361.409	FLFIT-REALIZED GAIN/LOSS	226,835	0	0	262,019	0
362.007	LEASE REVENUE	241,091	240,000	240,000	129,026	195,000
365.001	SALES OF SURPLUS MATERIAL & SC	10,505	8,000	8,000	15,838	10,000
669.901	(ADD)/USE-WORKING CAPITAL	0	(1,383,485)	(178,907)	0	1,189,884
TOTAL ESTIMATED REVENUES		27,341,291	22,948,934	24,428,512	18,106,031	25,332,534
APPROPRIATIONS						
111	EXECUTIVE SALARIES	6,663	7,811	7,811	4,893	7,351
211	SOCIAL SECURITY TAXES	413	484	484	303	456
212	MEDICARE TAXES	97	114	114	71	108
241	WORKER'S COMPENSATION	22	15	15	5	14
311	ADMINISTRATIVE SVCS	0	378,911	378,911	223,483	331,123
311	MANAGEMENT FEES	846,640	0	0	24,834	0
311	UTILITY BILLING	0	493,349	493,349	328,271	458,854
311	UTILITY OPERATIONS	0	149,751	149,751	104,763	154,656
312	ENGINEERING SERVICES	493,841	795,500	813,800	329,839	1,052,100
313	LEGAL SERVICES	9,871	10,000	10,000	13,312	20,000
319	OTHER PROFESSIONAL SVCS	26,699	99,894	59,894	13,396	33,041
321	ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000
322	AUDITING SERVICES	9,822	8,305	8,305	6,656	9,726
323	TRUSTEE SERVICES	5,926	5,926	5,926	0	5,927
324	ARBITRAGE SERVICES	0	0	0	0	2,400
343	SYSTEMS MGMT SUPPORT	179,130	101,762	101,762	44,410	113,769
349	MISC CONTRACTUAL SVCS	3,462,699	3,608,000	3,782,030	2,397,362	3,750,500
411	TELEPHONE	547	700	700	329	700
431	ELECTRICITY	1,310,085	1,200,000	1,430,000	647,613	1,573,000
433	WATER & SEWER	123,096	90,000	90,000	84,786	120,000
442	EQUIPMENT RENTAL	35,925	20,000	20,000	8,728	10,000

## FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 PROPOSED BUDGET
Fund: 40.442 NORTH SUMTER UTILITIES						
APPROPRIATIONS						
451 CASUALTY & LIABILITY INSUR		282,157	286,966	286,966	239,350	215,942
462 BUILDING/STRUCTURE MAINT		660,246	1,034,993	1,435,400	294,300	1,430,117
463 LANDSCAPE MAINT-RECURRING		64,694	64,698	64,698	37,273	64,458
464 LANDSCAPE MAINT-NON RECURRING		0	18,500	18,500	488	9,000
471 PRINTING & BINDING		2,685	3,000	3,000	17	3,000
491 BANK CHARGES		184	200	200	14	200
493 PERMITS & LICENSES		6,250	11,625	11,625	4,000	11,625
497 LEGAL ADVERTISING		1,643	2,000	2,000	684	2,000
499 MISC CURRENT CHARGES		740	600	600	477	600
511 OFFICE SUPPLIES		0	0	0	200	0
522 OPERATING SUPPLIES		582	0	0	113	0
525 NON CAPITAL HARDWARE/SOFTWARE		3,927	9,000	12,950	9,731	6,000
526 METER SUPPLIES		287,555	414,000	414,000	252,986	414,000
529 OPERATING SUPPLIES OTHER		406,599	360,000	405,000	242,619	420,000
543 PROFESSIONAL DUES		0	0	314	0	0
591 DEPRECIATION EXPENSE		1,602,103	0	0	0	0
592 DEPRECIATION EXP - NSU WASTE		1,792,160	0	0	0	0
593 DEPRECIATION EXP - VWCA		1,716,047	0	0	0	0
622 BUILDINGS		0	0	0	0	50,000
633 INFRASTRUCTURE		1,828,412	3,761,080	4,348,648	635,316	5,994,367
641 VEHICLES		0	865,000	915,000	0	0
642 CAPITAL FF&E		8,160	0	10,009	10,009	0
710 PRINCIPAL		3,125,000	3,280,000	3,280,000	3,280,000	3,450,000
721 INTEREST EXP - SR DEBT		5,865,750	5,865,750	5,865,750	3,801,166	5,615,500
730 MISC BOND EXPENSES		0	0	0	0	1,000
TOTAL APPROPRIATIONS		24,167,370	22,948,934	24,428,512	13,042,797	25,332,534
NET OF REVENUES/APPROPRIATIONS - FUND 40.442		3,173,921	0	0	5,063,234	0

## FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 PROPOSED BUDGET
Fund: 40.444 SUMTER SANITATION FUND						
ESTIMATED REVENUES						
341.999 MISCELLANEOUS REVENUE		41,185	10,000	10,000	11,011	10,000
343.401 SOLID WASTE - RESIDENTIAL		14,665,316	14,188,344	14,188,344	9,298,055	14,471,760
343.402 SOLID WASTE - COMMERCIAL		1,459,572	1,330,000	1,330,000	937,863	1,356,600
343.403 SOLID WASTE - OTHER MISC		146,866	90,000	90,000	(22)	0
343.404 SOLID WASTE - LATE PAYMENT PENALTY FEE		21,892	25,813	25,813	12,768	25,000
343.405 SW FEE-RESIDENTIAL-FP		582,650	572,831	572,831	370,525	584,460
343.408 SW-LT PYMT PEN FEE-FP		615	600	600	347	600
361.101 INT INCOME - CFB		8,097	4,600	4,600	7,719	13,000
361.102 INT INCOME - CASH EQUIV		184,266	131,900	131,900	126,390	200,000
361.103 INT INCOME - USB		160,209	91,000	91,000	149,394	135,000
361.306 FLGIT-UNREALIZED GAIN/LOSS		24,617	0	0	38,492	0
361.307 LTP UNREALIZED GAIN/LOSS		32,380	0	0	33,182	0
361.309 FLFIT-UNREALIZED GAIN/LOSS		(1,429)	0	0	985	0
361.407 LTP REALIZED GAIN/LOSS		13,635	0	0	81,458	75,000
361.409 FLFIT-REALIZED GAIN/LOSS		21,980	0	0	31,682	25,000
362.007 LEASE REVENUE		41,667	50,000	50,000	25,000	50,000
669.901 (ADD)/USE-WORKING CAPITAL		0	(832,409)	(832,409)	0	(597,174)
TOTAL ESTIMATED REVENUES		17,403,518	15,662,679	15,662,679	11,124,849	16,349,246
APPROPRIATIONS						
111 EXECUTIVE SALARIES		5,078	5,254	5,254	3,292	5,016
211 SOCIAL SECURITY TAXES		315	326	326	204	311
212 MEDICARE TAXES		74	76	76	48	73
241 WORKER'S COMPENSATION		0	10	10	3	10
311 ADMINISTRATIVE SVCS		0	252,224	252,224	166,281	251,088
311 MANAGEMENT FEES		302,590	0	0	0	0
311 UTILITY BILLING		0	214,740	214,740	142,889	271,794
311 UTILITY OPERATIONS		0	65,182	65,182	45,600	91,608
313 LEGAL SERVICES		2,937	4,000	4,000	0	4,000
319 OTHER PROFESSIONAL SVCS		1,057	3,317	3,317	545	1,326
321 ACCOUNTING SERVICES		1,000	1,000	1,000	1,000	1,000
322 AUDITING SERVICES		7,271	7,300	7,300	3,895	6,542
323 TRUSTEE SERVICES		5,926	0	0	0	5,927
324 ARBITRAGE SERVICES		3,000	0	600	600	0
343 SYSTEMS MGMT SUPPORT		124	0	0	74	0
349 MISC CONTRACTUAL SVCS		8,676,368	9,024,000	9,024,000	6,015,615	9,385,000
412 POSTAGE		0	500	500	0	0
431 ELECTRICITY		1,193	2,000	2,000	0	0
445 GROUND LEASE		3,000	0	0	0	0
451 CASUALTY & LIABILITY INSUR		0	10,000	10,000	2,996	10,000
461 EQUIPMENT MAINTENANCE		57,227	55,000	55,000	33,177	55,000
462 BUILDING/STRUCTURE MAINT		34,422	60,000	85,000	40,325	55,000
471 PRINTING & BINDING		0	4,000	4,000	0	4,000
499 MISC CURRENT CHARGES		2,486,046	2,717,550	2,716,950	1,724,021	2,676,700
521 GASOLINE/DIESEL		426,478	350,000	350,000	232,588	361,851
522 OPERATING SUPPLIES		0	3,000	3,000	113	3,000
524 NON CAPITAL FF&E		0	30,000	30,000	18,200	30,000
591 DEPRECIATION EXPENSE		55,249	0	0	0	0
622 BUILDINGS		0	100,000	75,000	0	0
711 SENIOR DEBT		0	870,000	870,000	870,000	1,290,000
721 INTEREST EXP - SR DEBT		2,035,740	1,633,200	1,633,200	1,077,200	1,590,000

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 PROPOSED BUDGET
Fund: 40.444 SUMTER SANITATION FUND						
APPROPRIATIONS						
911 TRANS TO GENERAL R&R		250,000	250,000	250,000	166,668	250,000
TOTAL APPROPRIATIONS		14,355,095	15,662,679	15,662,679	10,545,334	16,349,246
NET OF REVENUES/APPROPRIATIONS - FUND 40.444		3,048,423	0	0	579,515	0



## FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 PROPOSED BUDGET
Fund: 40.445 CSU						
ESTIMATED REVENUES						
341.911 LIEN FEES		40	0	0	80	0
341.917 INSURANCE REIMBURSEMENT		3,093	0	0	0	0
341.999 MISCELLANEOUS REVENUE		263,423	5,000	5,000	569	15,000
343.601 WATER FEES - RESIDENTIAL		2,745,087	2,937,000	2,937,000	2,067,525	3,170,000
343.602 WATER FEES - COMMERCIAL		233,237	231,000	231,000	180,580	225,000
343.603 SEWER FEES - RESIDENTIAL		5,142,555	5,555,000	5,555,000	3,910,873	6,000,000
343.604 SEWER FEES - COMMERCIAL		576,303	567,600	567,600	421,988	650,000
343.609 RECONNECT FEES		5,716	4,400	4,400	6,070	6,000
343.610 FIRE PROTECTION WATER		109,265	105,600	105,600	82,575	115,000
343.611 METERED IRRIGATION WATER		7,926,184	8,421,600	8,421,600	4,936,295	9,044,572
343.612 METERED CONSTRUCTION WATER		300	5,000	5,000	0	3,000
343.613 RETURNED CHECK FEES (\$25)		4,159	5,000	5,000	2,988	5,000
343.615 OTHER MISC WATER & SEWER		13,496	12,000	12,000	1,541	10,000
343.616 UTILITY LATE PENALTY FEE		14,039	15,000	15,000	10,970	15,000
361.101 INT INCOME - CFB		37,529	26,100	26,100	16,487	50,000
361.102 INT INCOME - CASH EQUIV		235,330	108,200	293,200	231,136	300,000
361.103 INT INCOME - USB		182,239	89,200	89,200	163,485	250,000
361.307 LTP UNREALIZED GAIN/LOSS		14,276	0	0	7,017	0
361.407 LTP REALIZED GAIN/LOSS		4,107	0	0	17,227	25,000
362.007 LEASE REVENUE		108,189	68,000	68,000	73,674	110,511
365.001 SALES OF SURPLUS MATERIAL & SC		5,308	5,000	5,000	8,003	5,000
669.901 (ADD)/USE-WORKING CAPITAL		0	51,305	51,305	0	10,204,188
TOTAL ESTIMATED REVENUES		17,623,875	18,212,005	18,397,005	12,139,083	30,203,271
APPROPRIATIONS						
111 EXECUTIVE SALARIES		4,859	5,133	5,133	3,215	5,834
211 SOCIAL SECURITY TAXES		301	317	317	199	361
212 MEDICARE TAXES		70	74	74	47	85
241 WORKER'S COMPENSATION		0	10	10	3	11
311 ADMINISTRATIVE SVCS		0	317,091	317,091	208,827	268,366
311 MANAGEMENT FEES		542,434	89,474	89,474	62,594	93,216
311 UTILITY BILLING		0	294,768	294,768	196,136	276,566
312 ENGINEERING SERVICES		235,775	348,000	347,835	209,013	480,100
313 LEGAL SERVICES		336	1,000	1,000	1,533	1,000
319 OTHER PROFESSIONAL SVCS		26,009	27,322	27,322	4,410	6,082
321 ACCOUNTING SERVICES		2,000	2,000	2,000	2,000	2,000
322 AUDITING SERVICES		4,983	6,395	6,560	4,674	6,392
323 TRUSTEE SERVICES		19,664	15,624	25,322	19,664	19,665
324 ARBITRAGE SERVICES		600	0	0	0	7,200
343 SYSTEMS MGMT SUPPORT		127,010	73,594	73,594	29,106	79,811
349 MISC CONTRACTUAL SVCS		2,042,803	2,365,000	2,354,988	1,403,018	2,250,000
431 ELECTRICITY		880,654	780,000	945,000	389,764	1,045,000
433 WATER & SEWER		134,055	130,000	130,000	70,987	141,000
442 EQUIPMENT RENTAL		29,584	20,000	20,000	323	15,000
451 CASUALTY & LIABILITY INSUR		132,859	236,161	236,161	205,282	379,997
462 BUILDING/STRUCTURE MAINT		370,814	1,322,800	1,332,800	103,153	742,563
463 LANDSCAPE MAINT-RECURRING		2,455	6,456	6,456	1,364	3,339
464 LANDSCAPE MAINT-NON RECURRING		0	5,000	5,000	0	11,550
471 PRINTING & BINDING		2,232	2,500	2,500	0	2,500
491 BANK CHARGES		0	50	50	0	50
492 MAINT & BOND ASSESSMENTS		119	0	0	0	0

## FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 05/31/24	2024-25 PROPOSED BUDGET
Fund: 40.445 CSU						
APPROPRIATIONS						
493 PERMITS & LICENSES		3,250	4,025	4,025	1,667	4,025
497 LEGAL ADVERTISING		0	500	500	0	500
499 MISC CURRENT CHARGES		480	0	0	0	0
525 NON CAPITAL HARDWARE/SOFTWARE		15,708	9,500	9,500	4,451	0
526 METER SUPPLIES		192,528	230,000	230,000	200,433	230,000
529 OPERATING SUPPLIES OTHER		260,499	250,000	270,000	115,989	270,000
543 PROFESSIONAL DUES		0	0	314	0	0
591 DEPRECIATION EXPENSE		2,303,315	0	0	0	0
633 INFRASTRUCTURE		616,873	2,116,611	2,106,611	461,327	4,384,768
710 PRINCIPAL		985,000	1,120,000	1,120,000	1,120,000	1,395,000
721 INTEREST EXP - SR DEBT		7,627,650	7,614,550	7,614,550	5,053,966	7,551,925
722 INTEREST EXP - SUBORDINATE		818,046	818,050	818,050	543,532	813,475
911 TRANS TO GENERAL R&R		0	0	0	0	6,665,890
919 TRANS TO MISCELLANEOUS		0	0	0	0	3,050,000
TOTAL APPROPRIATIONS		17,382,965	18,212,005	18,397,005	10,416,677	30,203,271
NET OF REVENUES/APPROPRIATIONS - FUND 40.445		240,910	0	0	1,722,406	0