

CITY OF
MOUNT DORA

Sewer Connection Fee Study

May 1, 2024 | Final Report



May 1, 2024

Mr. Vince Sandersfeld
Acting City Manager
City of Mount Dora
510 N. Baker Street
Mount Dora, FL 32757

Subject: **Sewer Connection Fee Study**

Dear Mr. Sandersfeld:

We have completed our sewer (wastewater) connection fee study for the City of Mount Dora (City) and have summarized the results of our analysis, assumptions, and conclusions in this report, which is submitted for your consideration. This report summarizes the basis for the proposed sewer utility connection fee that provides funds to help meet the City's sewer capital expenditure requirements associated with providing capacity to serve new development.

The proposed fee should meet a number of goals and objectives. These goals and objectives deal primarily with fee sufficiency and the legal criteria necessary to implement a valid fee. Specifically, the major objectives considered in this study included:

- The fee should be based on the estimated capital requirements associated with providing sewer service to new growth and development.
- The fee should not be used to fund any capital deficiencies associated with providing services to existing customers.
- The fee should be based upon reasonable level of service standards and should not create an unfair burden relative to capital needs and are similar to industry standards.

The proposed fee presented in this report is designed to meet the above objectives. As such, based on information provided by the City and the assumptions and considerations reflected in this report, Raftelis Financial Consultants Inc. (Raftelis) considers the proposed fee to be cost-based, reasonable, and representative of the capital funding requirements of the City.

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We appreciate the cooperation and assistance given to us by the City and its staff in the completion of the study.

Very truly yours,

RAFTELIS FINANCIAL CONSULTANTS, INC.



Henry L. Thomas
Vice President



Shawn Ocasio
Manager



Michael Noga
Consultant

HLT/dlc
Attachments

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EXECUTIVE SUMMARY AND RECOMMENDATIONS

Executive Summary

The purpose of a connection fee is to assign, to the extent practical, growth-related capital costs to those new customers responsible for such costs. Similar to most municipalities in Florida, the City of Mount Dora (City) has recognized this capital funding strategy as being an appropriate method of funding the growth-related capital requirements of the Wastewater Utility.

This report addresses the proposed connection fee associated with providing sewer utility service. The City has retained Raftelis Financial Consultants, Inc. (Raftelis) to review its existing sewer connection fee and recommend changes, as necessary.

The following is a summary of the major assumptions, considerations, and conclusions developed during the preparation of the study:

1. For purposes of this report the term “Fiscal Year” is defined as the period beginning October 1 of a specific calendar year and ending September 30 of the subsequent calendar year (e.g., October 1, 2023, to September 30, 2024 is Fiscal Year 2024).
2. The method of charge application recommended to the City for its sewer connection fees is based on Equivalent Residential Units (ERUs). The current level of service associated with one ERU is 300 gallons per day. However, during discussions with City staff, the City indicated that a recent engineering report from Kimley-Horn, “Mount Dora Wastewater Treatment Facility No. 2 – Growth Planning Analysis,” dated February 2024, uses a lower level of service of 225 gallons per day (gpd) per ERU when planning future capacity needs of the system. The recommendation follows the observed industry trend of reducing level of service requirements seen across utilities due to the efficiency and demand characteristics of newer construction and appliances. This approach is consistent with the City’s existing methodology for charge application. The utilization of ERUs as the determining factor for the application of such charges considers the link between meter size and customer capacity / demand and is commonly used by many public utilities across the state.
3. As of September 30, 2022, the City currently has approximately \$91.5 million invested in water and sewer system infrastructure and supporting equipment, with \$58.9 million attributable to the sewer system. The City also has \$223.3 million in capacity expansions, line extensions, renewal and replacements, upgrades, and other capital projects planned over the next five (5) years, with \$191.0 million attributable to the sewer system.
4. The City owns and operates its two wastewater (sewer) treatment plants and a supporting transmission and collection system. The wastewater plants are designed to treat a combined 2.75 million gallons per day of flow on an average daily flow basis. Based on information provided by the City, the wastewater treatment facilities are approximately 51% utilized leaving 49% available for new growth.
5. Based on the expansion-related capital costs provided by the City’s engineers, and a review of the sewer capacity available to serve new growth, a sewer system connection fee per equivalent residential unit (ERU) was developed. The proposed sewer system connection fee per ERU is shown below:

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Figure 1: Sewer Connection Fee (per ERU)			
	Existing	Proposed	Increase/ (Decrease)
Sewer Utility Services	\$4,215.00	\$7,975.00	\$3,760.00

Conclusions and Recommendations

Based on our assumptions, considerations, and analyses as summarized herein, Raftelis offers the following findings and conclusions for consideration by the City Council:

- Recent increases in capital costs for sewer treatment and transmission infrastructure are a main driver for the increase in the calculated sewer connection fee.
- Projected treatment and transmission capacity driven by new growth is a major driver of the increase in the calculated sewer connection fee.
- The City should consider adopting the proposed sewer utility connection fee as shown above and later in this report.
- The City should review the sewer utility connection fee periodically (every three [3] to five [5] years) to account for recent development trends, changes in capital needs, and cost allocations.
- The City should maintain separate accounting for the collection and usage of sewer connection fees.
- The sewer connection fees cannot be collected before the issuance of a building permit by the City.
- The City should set an effective date for collection of the new sewer connection fees 90 days from the date of adoption. This is to allow for a “grace period” for potential in-progress development.

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SECTION 1 – INTRODUCTION

General

The City of Mount Dora is located in central Lake County. Based on Census reports, the permanent population of the City for 2022 is estimated to be approximately 17,160 residents. The City currently provides water and sewer services to its residents.

In order to provide funding of the anticipated capital needs, the City authorized Raftelis to review the sewer system connection fee in order to meet the objectives of the City to ensure that the fee reflects the cost of serving new development.

Authorization

The City adopted revised water and sewer system connection fees in 2019; however, due to current economic conditions including recent significant increases in capital project construction costs, Raftelis was authorized by the City to review and recommend revisions to the sewer system connection fee as appropriate pursuant to a letter of agreement between the City and Raftelis. The scope of work for this project, as defined in the letter of agreement, was to:

1. Analyze the capital requirements of the City, which are needed to meet the Level of Service (LOS) standards of the City. This analysis included a review of: i) the existing and future facility and equipment needs and costs as set forth in the multi-year capital improvement plan (CIP) for each utility function; and ii) the currently utilized and remaining capacities of the sewer system facilities.
2. Develop and recommend an appropriate fee to be charged to new development in order to fully recover the capital costs associated with providing sewer utility service to new development. This analysis includes the apportionment of costs and the calculation of the system development charge per equivalent billing unit.
3. Develop a comparison of connection fees and associated billing attributes of similar charges imposed by other jurisdictions.
4. Prepare a report that documents our analyses, assumptions, and conclusions for consideration by the City.

Extraordinary Circumstances

In light of the recent updates to the Florida Impact Fee Act (F.S. 163.31801 Section 6) that provides for limitations on increasing impact fees, outside of extraordinary circumstances, Figure 1 on page ES-2 demonstrates the fee levels that are recommended for adoption by the City. The extraordinary circumstances include rapid population growth and recent large inflationary impacts to construction costs. Additionally, the City recently approved an updated CIP that identifies major investments in new treatment facilities that will be required to serve growth that will place significantly more demand on the City's wastewater system. These significant capital needs justify having the fully calculated fees implemented for wastewater service. Additional tables and discussion, including of extraordinary circumstances as applicable are provided later in this report.

Criteria for Connection Fees

The purpose of sewer connection fees are to assign, to the extent practical, growth-related capital costs to those new customers responsible for such costs. To the extent new population growth and associated development imposes identifiable capital costs to sewer utility services, modern capital funding practices include the assignment of such costs to those residents and commercial entities responsible for those costs rather than the existing population base. Generally, this practice has been labeled as “growth paying its own way” to avoid burdening existing users with the cost of expansion.

The following section of this report, Section 2, will address the development and design of the sewer system connection fee. It will include a discussion on the level of service requirements, capital costs, and the design of the charges.

Acknowledgments

This report was prepared with the valuable cooperation and assistance of the staff of the City of Mount Dora.

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SECTION 2 – SEWER CONNECTION FEE

General

This section provides a discussion of the development and design of the sewer connection fee to be applied to new growth within the City. Included in this section is a discussion of the level of service requirements and capital facilities costs, included as the basis for the proposed Sewer Connection Fee.

Sewer System Overview

The City's sewer system (Wastewater System) includes wastewater treatment, transmission, and collection facilities. These treatment facilities are capable of treating 2.75 million gallons per day (MGD) average daily flow (ADF). It should be noted that the City is constructing new treatment facilities that will be able to treat 3.25 MGD ADF of flow to provide service to new growth. The transmission and collection system is comprised of gravity and force mains along with lift stations and other supporting infrastructure. As a part of the capital plan, the City is planning significant investment in the treatment system in order to serve new growth and planned new developments.

Level of Service Requirements

In the evaluation of the capital facility needs for providing sewer utility services, it is critical that LOS standards are established. Pursuant to Section 163.3164 of the Florida Statutes, the level of service means an indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility. Level of service shall indicate the capacity per unit of demand for each public facility. Essentially, the level of service standards is established in order to ensure that adequate facility capacity will be provided for future development and for purposes of issuing development orders or permits, pursuant to F.S. Section 163.3202(2)(g). As further stated in the statutes, each local government shall establish a LOS standard for each public facility located within the boundary for which such local government has authority to issue development orders or permits.

For sewer service, the level of service that is commonly used in the industry is the amount of capacity (service) allocable to an Equivalent Residential Units (ERU) expressed as the estimated amount of usage (gallons) on an average daily basis. The level of service generally represents the amount of capacity allocable to an ERU, whether or not such capacity is actually used (commonly referred to as the "readiness-to-serve"). As previously discussed, an ERU is representative of the average capacity required to service a typical individually-metered single-family residential connection. This class of users represents the largest number of customers served by the Wastewater System and generally the lowest level of usage requirements for a specifically metered account.

The current LOS per ERU is 300 gallons per day on an average daily flow basis. However, after a review of recent customer usage data, discussions with City Staff, and review of the recent engineering report from Kimley-Horn, "Mount Dora Wastewater Treatment Facility No. 2 – Growth Planning Analysis," dated February 2024, we propose a new level of service of 225 gallons per day (gpd) per ERU. The recommendation follows the observed industry trend of reducing level of service requirements seen across utilities due to the efficiency and demand characteristics of newer construction and appliances. This approach is consistent with the City's existing methodology for charge application. The utilization of ERUs as the determining factor for the application of such charges considers the link between meter size and customer capacity / demand and is commonly used by many public utilities across the state.

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The following table summarizes the Wastewater System’s existing LOS:

Figure 2: Proposed Levels of Service for Residential Customers	
Existing Service Level	1 Sewer ERU = 300 gpd (ADF)
Proposed Service Level	1 Sewer ERU = 225 gpd (ADF)

gpd = gallons per day
ADF = Average Daily Flow

These LOS standards are consistent with the capacity planning for the City and are also generally comparable with those utilized by other utilities throughout the state of Florida.

Existing Plant-in-service

In the determination of the connection fee associated with providing service to future customers, any excess capacity of the existing utility system available to serve such growth and its associated cost was considered. Since this capacity is available to serve the near-term incremental growth of the System, it would be appropriate to evaluate the capacity availability of such facilities. In order to evaluate the availability of the existing utility plant-in-service to meet future capacity needs, it was necessary to functionalize the plant by specific plant requirement. The functionalization of the existing plant is necessary to: i) identify those assets that should be included in the determination of the connection fee; and ii) match existing plant type to the capital improvements to meet future service needs.

The functional cost categories are based on the purpose of the assets and the service that such assets served. The following is a general summary of the functional cost categories for the utility plant-in-service identified in this report.

Figure:3 Functional Plant Categories	
Sewer Service [*]	Other Plant
Treatment/Disposal/Reclaimed Treatment	General Plant
Transmission/Master Lift Stations	Indirect
Collection/Local Lift Stations	Other

[*] Amounts shown would not include any assets that were contributed by a developer (primarily sewer [wastewater] collection lines) or grant funded.

It is necessary to functionalize the utility plant into cost categories so that a proper charge can be developed. Generally, the costs of on-site facilities that serve a specific development or customer such as sewer collection lines are usually: i) donated by a developer (a contribution of the plant); ii) recovered from the individual properties through an assessment program based on those properties that receive special benefit from such facilities or from the application of a main line extension fee to recover the specific cost of such facilities; or iii) funded from the customer directly (e.g., by a “front-foot” charge where the on-site lines were initially financed by the utility and then paid by the customer or an installation charge to recover the cost of a new service line and/or the meter).

The City provided Raftelis with a fixed asset register report identifying the fixed assets in service by function as of September 30, 2022 for the System. The summary of the functionalization of the existing utility plant is included in Table 1 at the end of this section. This functionalization of the existing utility plant-in-service represents the original cost of such assets (gross book value) and was based on the reported in-service values as of September 30, 2022 and Construction Work in Progress (CWIP) going into Fiscal Year 2023 (the most recent Fixed Asset records available at the time of the study). It should be noted that while we were provided the asset data for both the water and sewer

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systems our analysis was limited to just the sewer related assets. The following is a summary of the functionalization of the System's existing utility plant-in-service as shown in Table 1:

Figure 4: Sewer System Fixed Assets		
Function	Sewer System [1]	
	Amount	Percent
Supply/Treatment Plant	\$27,185,794	46.2%
Transmission Lines	19,908,633	33.8%
Equipment	1,995,856	3.4%
Distribution/Collection Lines	9,780,672	16.6%
Totals	\$58,870,955	100.00%

[1] Amounts as provided by City staff and found on Table 1.

Additional Capital Investment

The City's Wastewater System CIP for the Fiscal Years 2024 through 2029, as prepared and estimated by the utility staff outlines the best estimate of future capital improvements for the System. These capital projects include: i) upgrades of existing assets to accommodate new and existing customers; ii) replacements of existing assets or projects that generally only benefit current users of the System (e.g., existing plant renewal and replacement, reliability projects); and iii) expansion of system treatment capacity to serve new growth. It should be noted that the majority of the CIP relates to the City expanding its sewer treatment capabilities. These expansions will more than double the system's current wastewater treatment capacity to accommodate new growth.

As shown on Tables 4 through 6 at the end of this section, the CIP has recognized approximately \$191.0 million in capital projects to be completed over the 6-year period for the Wastewater System. It should be noted that this capital plan includes significant costs associated with wastewater treatment plant expansion (approximately \$139.3 million) and wastewater transmission system extensions (approximately \$3.9 million). The treatment plant expansion project is anticipated to more than double the system's current treatment capacity (going from 2.75 MGD to 6.0 MGD), therefore, such expansion-related costs were included in the analysis. It should be noted that while we were provided with the CIP for the water and wastewater system our analysis was limited to only the wastewater related capital projects.

For the purposes of the fee development, only treatment and major backbone transmission costs were recognized in the sewer system connection fee calculation. General transmission and collection project costs were not recognized because they: i) generally are not System-wide costs (i.e., distribution / collection project costs tend to benefit specific customers); ii) in many instances, are funded by a specific charge applied to a customer (e.g., wastewater line tap fee); and iii) are often contributed by developers as part of the development process.

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A summary of all the adjustments recognized in order to arrive at the treatment and major transmission costs recognized for the sewer connection fee determination purposes are shown as follows:

Figure 5: Derivation of Treatment and Major Transmission Capital Costs Recognized in Connection Fee Study [1]	
	<u>Sewer System</u>
Projects in Utility's Six-year Sewer CIP	\$191,016,767
Adjustment for Sewer R&R Projects/Other	(13,721,306)
Adjustment for Sewer General-related Projects and Widening	(25,280,530)
Adjustment to Remove Collection-related Projects	(8,834,142)
Total Treatment and Major Transmission Capital Improvements Recognized in Sewer Connection Fee	<u>\$143,180,788</u>

[1] Amounts shown derived from Tables 4, 5, and 6.

Design of Sewer Connection Fee

As shown on Table 7 at the end of this section, the total calculated sewer connection fee for the Wastewater System is \$7,975.00 per ERU. This represents an increase of \$3,760 or 89.21% when compared with the current fee of \$4,215.00 per ERU. The reason for this increase is that the system has a higher cost per unit of capacity than what was calculated previously due to the expansion of the treatment plant and major transmission system expansion projects to serve new growth associated with the recent increase in treatment and transmission infrastructure capital costs.

In the development of the proposed Sewer Connection Fee, several assumptions were utilized or incorporated in the analysis. The major assumptions utilized in the design of the proposed Sewer Connection Fee are:

1. The Wastewater System capital improvement program as prepared by staff for the Fiscal Years 2024 through 2029 was reviewed and the capital costs were apportioned: i) by functional category; and ii) to existing and future users in the determination of the Sewer Connection Fee. Those facilities that were considered to be entirely allocable to growth were included in the charge determination at full cost (i.e., 100% of the total cost). For capital expenditures, which were solely for the replacement of existing assets, that would directly benefit existing customers or were considered as an on-site cost (provide service to a local area such as a development, which would normally be constructed and subsequently contributed to the System by a developer), such amounts were not reflected as an appropriate cost to be recovered from the application of the sewer connection fee. The CIP capital costs recognized in the Sewer Connection Fee analysis are shown on Table 6 at the end of this report.
2. For the capital improvements identified as transmission system upgrades, which would benefit both existing and future users, the total cost of such improvements has been recognized in the analysis. These costs were allocated to existing and future customers based on capacity relationships developed using recent historical flow data and the project descriptions as provided by the City.
3. No capital facility costs associated with the existing collection facilities, including local lift stations, manholes, laterals, and on-site collection facilities have been included in the calculation of the Sewer Connection Fee since the developer generally contributes such facilities, or City has adopted a separate fee (e.g., wastewater tap-on fee) to recover such capital additions. The capital improvements for these facilities included in the CIP were not recognized in the Sewer Connection Fee analysis.

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4. Because: i) the utility system is operated as an enterprise fund; ii) all financial resources received by the System stay within the fund for the benefit of such system; iii) the costs reflected in the charge are at original cost and not adjusted for any fair market value to reflect current cost conditions; iv) there is no interest-expense carry in the fee associated with the financing of the capital investment to serve new development; and v) there are no other revenues received by the City from new development for the capital costs / utility plant reflected in the fee (e.g., ad valorem taxes on the property) and no credit for the future payment of debt service allocable to the properties has been recognized. All connection fee funds remain in the system and the long-term capital financing costs for infrastructure construed and available to serve new growth are mitigated by using the connection fee funds for ongoing expansion-related capital project financing or for the direct payment of the annual expansion-related debt service payments.

As shown on Table 5 at the end of this section, the Sewer Connection Fee was calculated utilizing: i) the estimated transmission-related capital costs of the Wastewater System; and ii) the treatment / disposal-related capital costs for the Wastewater System. By designing the Sewer Connection Fee to recover costs on a prospective basis, an attempt is made to design a charge that will provide funds on a reasonable basis in order to help meet the funding needs of the Wastewater System. It should be noted that in the event the construction costs, capacity requirements, or utility service area materially change from what is reflected on Tables 4 and 6, the Sewer Connection Fee might need to be adjusted accordingly.

As shown on Table 7 at the end of this section, the calculated Sewer Connection Fee is \$7,975 per ERU, which is \$3,760 or 89.21% higher than the existing Sewer Connection Fee of \$4,215 per ERU. This amount that a new customer would be charged in accordance with the City's connection fee application methodology. Based on the capital facilities associated with the determination of the charge, the functional breakdown of the components of the fee are as follows:

Charge Component	Cost
Sewer Treatment Component	\$7,463.65
Sewer Major Transmission Component	513.17
Total Proposed Sewer System Connection Fee	\$7,976.82
Total Proposed Sewer System Connection Fee (Rounded)	<u>\$7,975.00</u>

To meet the City's needs in terms of providing the necessary wastewater capital improvements required by growth, the City should increase the fees to the calculated amount as demonstrated on the tables above. As discussed in the Executive Summary, there are several factors causing an extraordinary circumstance for the City including recent significant capital cost increases associated with inflation in addition to the need for capital improvements based on the significant increase in population growth experienced by the City historically and projected going forward. Additionally, we would recommend no change in the City's current method of fee application (fixture based approach) to nonresidential growth.

Connection Fee Comparisons

In order to provide additional information to City regarding the existing and proposed Connection Fees, a comparison of the existing and calculated charges for the City with similar related capital charges imposed by other Florida jurisdictions was prepared. Table 9 at the end of this section, provides a comparison of the City's existing and proposed sewer connection fee for single-family residential connections with the fees or comparable

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charges currently imposed by other municipal / governmental sewer systems located across Florida. It is important to note that utilities may be different from a facility standpoint, and the methods used in the development of the sewer system connection fees imposed may vary. Moreover, no analysis has been performed to determine whether 100% of the cost of new facilities is recovered from connection fees or some percentage less than 100% with the balance recovered through the user charges. Additionally, the types of capital facilities currently in service or planned for the utility may have a material connection on the fee charged by a local government. For example, the costs of wastewater effluent disposal utilizing a deep injection well system generally has a higher capital cost per unit of capacity than use of a surface water discharge such as an outfall to a bay or river.

Some reasons why charges differ among utilities:

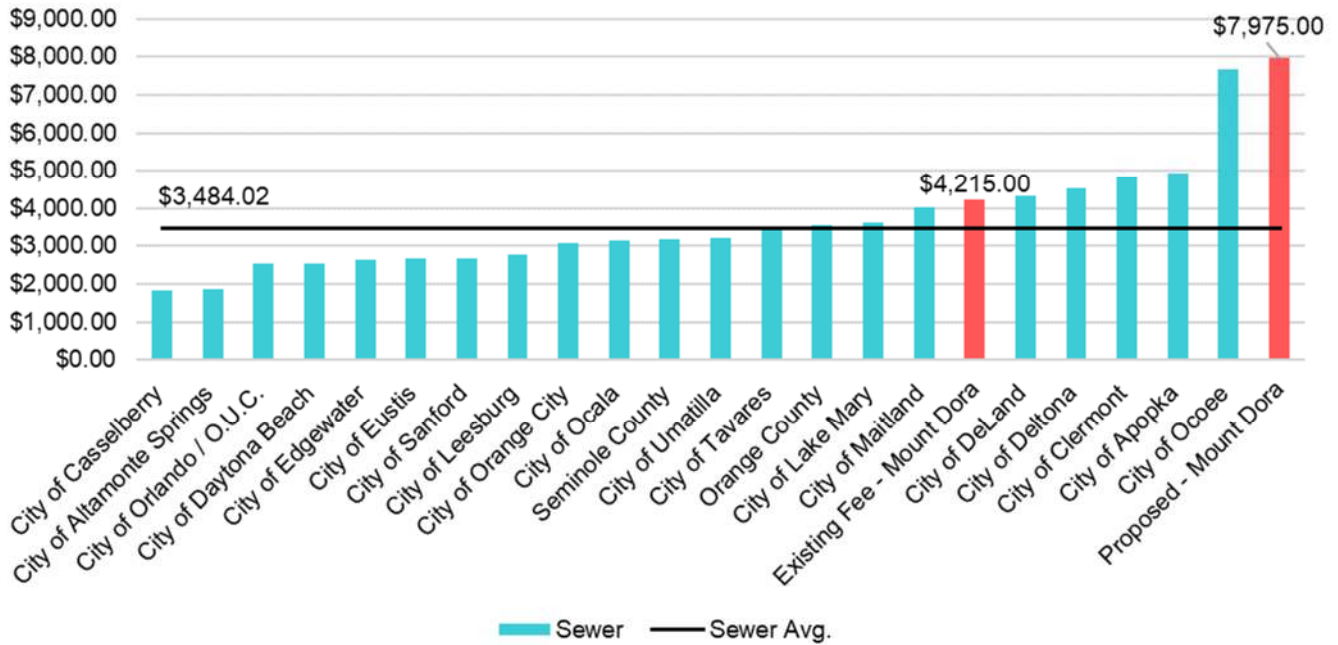
- Type and age of treatment facilities:
 - Existing treatment facilities cost of \$7.41 per gallon
 - New treatment facilities cost of \$42.86 per gallon
- Effluent disposal method
- Density of service area
- Availability of grant funding to finance CIP
- Age of system
- Utility life cycle (e.g., growth-oriented vs. mature)
- Level of service standards
- Administrative policies

As shown on Table 9, the average Water and Sewer Connection Fee Charges per ERU for the 21 governmental entities selected for this comparison are \$5,230.93 per ERU. Of the surveyed utilities, the City of Ocoee has the highest combined water and sewer fees at \$10,280 per ERC. The proposed Mount Dora sewer connection fee is higher than any of the surveyed utilities; however, it should be noted that many other utilities are currently in the process of updating their connection fees and the proposed Mount Dora sewer fee may become more comparable once these utilities update their new fees. Below is a comparison of the existing and proposed fees, both solely for sewer and then on a combined basis combined basis for water and sewer, compared to the surveyed utilities.

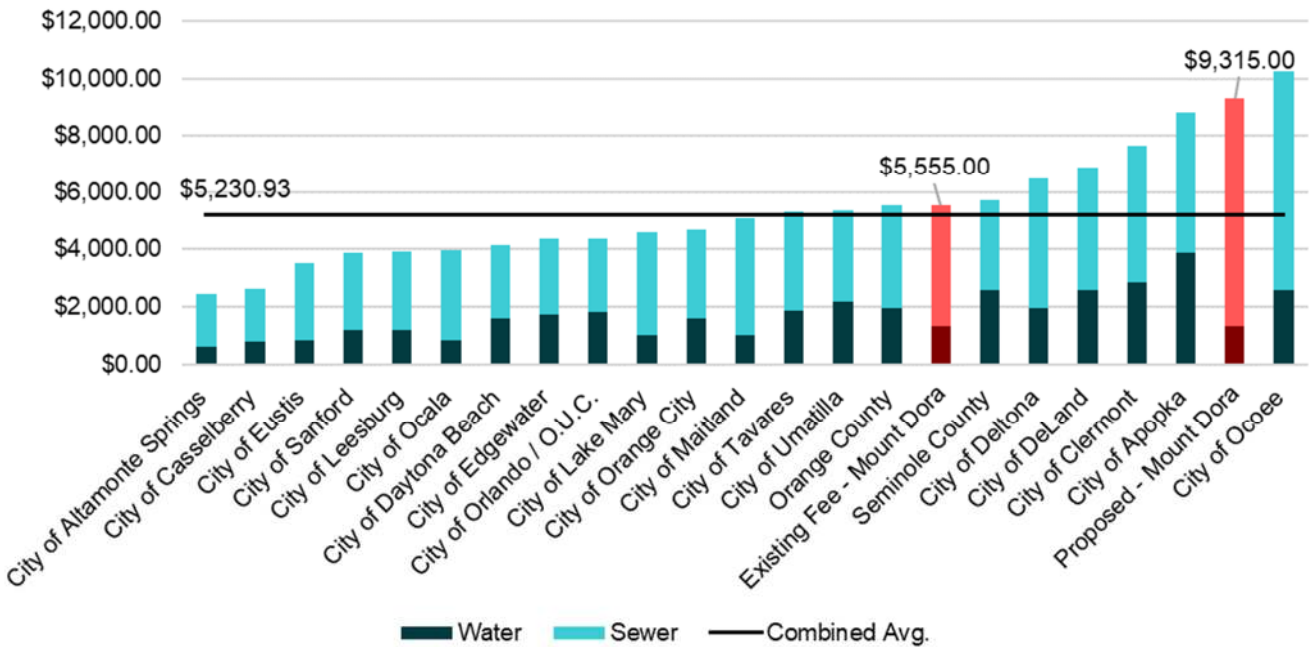
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Sewer Connection Fee Comparison



Combined Water and Sewer Connection Fee Comparison



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Appendix A – Fixed Asset Data and Asset Functionalization

APPENDIX A:

**Fixed Asset Data and
Asset Functionalization**



Table 1
City of Mount Dora, Florida
Sewer Connection Fee Study

Summary of Existing Water and Sewer System Fixed Assets

Line No.	Function	Water System [1]		Sewer System [1]		Totals	
		Amount	Percent	Amount	Percent	Amount	Percent
1	Supply	\$907,137	2.8%	\$0	0.0%	\$907,137	1.0%
2	Treatment	9,895,883	30.3%	27,185,794	46.2%	37,081,678	40.5%
3	Transmission / Storage / Master Pumping	12,044,170	36.9%	9,787,424	16.6%	21,831,594	23.9%
4	Reclaimed Water - Transmission [2]	0	0.0%	10,121,209	17.2%	10,121,209	11.1%
5	Distribution / Collection	6,160,850	18.9%	9,780,672	16.6%	15,941,522	17.4%
6	Reclaimed Water - Distribution [3]	136,373	0.4%	0	0.0%	136,373	0.1%
7	Meters / Services / Hydrants	2,414,221	7.4%	0	0.0%	2,414,221	2.6%
8	General Plant [4]	1,075,620	3.3%	1,995,856	3.4%	3,071,476	3.4%
9	Totals	<u>\$32,634,254</u>	<u>100.0%</u>	<u>\$58,870,955</u>	<u>100.0%</u>	<u>\$91,505,209</u>	<u>100.0%</u>
		<u>Amount</u>	<u>Percent</u>				
10	Water System Without Reclaimed Water Allocation	\$32,497,881	35.5%				
11	Sewer System Without Reclaimed Water Allocation	48,749,747	53.3%				
12	Reclaimed Water System	10,257,582	11.2%				
13	Total	<u>\$91,505,209</u>	<u>100.0%</u>				

Footnotes:

[1] Amounts shown derived from utility asset records provided by the City.

[2] Treatment- and transmission-related reclaimed water assets were allocated 100% to the Sewer system.

[3] Distribution-related reclaimed water assets were allocated 100% to the water system.

[4] Primarily includes vehicles, furniture, machinery and equipment.

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 City of Portland
 Sewer Connection Fee Study

Summary of Fixed Asset Allocation References

Line No.	Description	Reference	Water System									Sewer						General Plant	Other Developer Contrib.			
			Supply	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Distribution	Efl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Collection	Efl./Recl. Distribution			Indirect		
1	Water System Supply	Supply	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	Water System Treatment	WT	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Water System Transmission	W-TR	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	Water System Distribution	WD	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Fire Hydrants	FH	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	Meters	Meters	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Sewer System Treatment	ST	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	Effluent / Reclaimed - Transmission	RWTrans	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	Effluent / Reclaimed - Transmission -Sewer System Allocation	RWTransS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	Effluent / Reclaimed - Distribution	RWDist	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	Sewer System Transmission	S-TR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Sewer System Transmission / Collection Weighted Allocation	FMSGCWeight	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	30.00%	0.00%	70.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Sewer System Collection	SGC	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	General Plant	General	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
15	Other	Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
16	Water Transmission / Distribution Weighted Allocation	W-TR-DistWeight	0.00%	0.00%	0.00%	30.00%	0.00%	70.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	Sewer SCADA / Telemetry	STelemetry	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	33.33%	0.00%	33.33%	0.00%	33.33%	0.00%	0.00%	0.00%	0.00%	0.00%
18	System SCADA / Telemetry	Telemetry	0.00%	16.67%	0.00%	16.67%	0.00%	16.67%	0.00%	0.00%	0.00%	0.00%	16.67%	0.00%	16.67%	0.00%	16.67%	0.00%	0.00%	0.00%	0.00%	0.00%
19	Total Lines	WSLines	0.00%	0.00%	0.00%	14.73%	0.00%	34.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.27%	0.00%	35.63%	0.00%	0.00%	0.00%	0.00%	0.00%
20	All Lines (W/WW/RC) - Transmission	All Lines - Trans	0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	33.33%	0.00%	33.33%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 3
City of Mount Dora, Florida
Sewer Connection Fee Study

Development of Existing Facility Capacity
Available to Serve New Growth

Line No.	Description	Sewer System
Existing Permitted Plant Capacity of System (MGD): [1]		
<u>Sewer System</u>		
1	Wastewater Treatment Plant One - MGD ADF	1.500
2	Wastewater Treatment Plant Two - MGD ADF	1.250
3	Purchased Reclaimed Water Treatment Capacity	N/A
4	Total Production/Treatment	2.750
5	Existing Plant Capacity of System - Average Daily Flow Basis (MGD) [2]	2.750
6	Three-Year Maximum Average Daily Flow [3]	1.398
7	Remaining Capacity (ADF)	1.352
8	Percent of Total Capacity Allocable to Growth	49.16%
Capital Costs of Production/Treatment Facilities:		
9	Existing City-Owned Facility Costs [4]	\$27,185,794
10	Total Capital Costs of Existing Facilities	27,185,794
11	Estimated Amount Allocable to Incremental Growth	\$13,363,769

MGD = Million Gallons Per Day

ADF = Average Daily Flow

Footnotes on Page 2.

Footnotes:

- [1] With respect to the wastewater (sewer) treatment capacity, reflects ADF capacity of wastewater treatment facilities after expansion in capital improvement program is completed.
- [2] Reflects capacity expressed on an average daily flow basis.
- [3] Average daily flow data calculated as follows:

Sewer System:

Fiscal Year	Total Sewer Flow (MGD)
2021	1.288
2022	1.333
2023	1.398
Three-Year Maximum	1.398

- [4] Derived from Appendix 1, Line 819. Based on summary of utility asset records provided by the City.

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Table 4
City of Mount Dora, Florida
Sewer Connection Fee Study

Summary of Estimated Multi-Year Capital Improvement Program Costs

Line No.	Description	Allocation Factor	Allocation Percentages			Projected Total Cost - Fiscal Year 2024 to 2029			Allocation Amount			
			Water	Sewer	Reclaimed	Total Project Cost	% Allocable to City	Adjustments	Adjusted Total	Water	Sewer	Reclaimed
FISCAL YEARS 2024 TO 2029 CAPITAL PROJECTS												
Major Capital Projects												
1	Fiber Upgrades	Direct-S	0.00%	100.00%	0.00%	\$111,235	100.00%	\$0	\$111,235	\$0	\$111,235	\$0
2	Water Treatment Plant #2 New Well	Direct-W	100.00%	0.00%	0.00%	1,093,372	100.00%	0	1,093,372	1,093,372	0	0
3	Water Utility GIS	Direct-W	100.00%	0.00%	0.00%	200,000	100.00%	0	200,000	200,000	0	0
4	WWTP#2 Drainage at James P. Snell Drive	Direct-S	0.00%	100.00%	0.00%	268,093	100.00%	0	268,093	0	268,093	0
5	WWTP#1 Rehab Construction - Addt. Funds	Direct-S	0.00%	100.00%	0.00%	1,836,671	100.00%	0	1,836,671	0	1,836,671	0
6	WTP#1 Ground Storage Tanks Repair	Direct-W	100.00%	0.00%	0.00%	786,419	100.00%	0	786,419	786,419	0	0
7	Round Lake Elementary Water Main	Direct-W	100.00%	0.00%	0.00%	220,000	100.00%	0	220,000	220,000	0	0
8	Wastewater Treatment Plant #2 Expansion - RIB	Direct-S	0.00%	100.00%	0.00%	3,144,275	100.00%	0	3,144,275	0	3,144,275	0
9	Odor Control - Raz lines	Direct-S	0.00%	100.00%	0.00%	264,802	100.00%	0	264,802	0	264,802	0
10	Eudora Roundabout Utility Relocation	Equal	50.00%	50.00%	0.00%	1,000,000	100.00%	(1,000,000)	0	0	0	0
11	Water Treatment Plant #1 High Service Pump replacement	Direct-W	100.00%	0.00%	0.00%	14,360,000	100.00%	0	14,360,000	14,360,000	0	0
12	New WWTP#2 Plant (mirror the existing plant)	Direct-S	0.00%	100.00%	0.00%	60,500,000	100.00%	0	60,500,000	0	60,500,000	0
13	New WWTP#3 Plant (mirror the existing plant) FY2029	Direct-S	0.00%	100.00%	0.00%	75,639,218	100.00%	0	75,639,218	0	75,639,218	0
14	WWTP#1 Alternative Improvement Plan	Direct-S	0.00%	100.00%	0.00%	20,597,551	100.00%	0	20,597,551	0	20,597,551	0
15	WWTP#1 Reject Water Storage Pond Repairs	Direct-S	0.00%	100.00%	0.00%	110,737	100.00%	0	110,737	0	110,737	0
16	Water Treatment Plant #2 New Well	Direct-W	100.00%	0.00%	0.00%	1,743,500	100.00%	0	1,743,500	1,743,500	0	0
17	Round Lake Rd Utility Relocate	Equal	50.00%	50.00%	0.00%	1,761,091	100.00%	0	1,761,091	880,546	880,546	0
18	Round Lake Rd Utility Expansion Portion	Equal	50.00%	50.00%	0.00%	24,946,600	100.00%	0	24,946,600	12,473,300	12,473,300	0
19	Sewer Relining/Replacement	Direct-S	0.00%	100.00%	0.00%	14,690,340	100.00%	(13,221,306)	1,469,034	0	1,469,034	0
20	Other Miscellaneous Adjustments	Equal	50.00%	50.00%	0.00%	\$0	100.00%	\$0	\$0	\$0	\$0	\$0
21	Budgetary Capital Outlay	Equal	50.00%	50.00%	0.00%	\$0	100.00%	\$0	\$0	\$0	\$0	\$0
22	TOTAL CAPITAL IMPROVEMENT PROGRAM					<u>\$223,273,903</u>		<u>(\$14,221,306)</u>	<u>\$209,052,597</u>	<u>\$31,757,137</u>	<u>\$177,295,461</u>	<u>\$0</u>

ATTACHMENT #2

Table 5
City of Mount Dora, Florida
Sewer Connection Fee Study

Summary of Capital Improvement Program By Plant Function Through Fiscal Year 2029

Line No.	Project Description	Estimated Total Capital Cost [1]	Adjustments to Remove General-Related Project Costs	Adjustments to Remove Project Costs Considered 100% Allocable to Existing Users	Adjustments to Remove Relocation and Widening Project Costs	Reflect Prior Year Encumbrances and Expenditures Not Reflected in Fixed Assets	Net Amount For Future Expenditures	Reference	Functional Category		
									Treatment	Transmission	Collection
FISCAL YEARS 2024 TO 2029 CAPITAL PROJECTS											
SEWER CAPITAL IMPROVEMENT PROGRAM											
1	Fiber Upgrades	\$111,235	\$0	\$0	\$0	\$0	\$111,235	Transmission	\$0	\$111,235	\$0
2	Water Treatment Plant #2 New Well	0	0	0	0	0	0	N/A	0	0	0
3	Water Utility GIS	0	0	0	0	0	0	N/A	0	0	0
4	WWTP#2 Drainage at James P. Snell Drive	268,093	(268,093)	0	0	0	0	Treatment	0	0	0
5	WWTP#1 Rehab Construction - Addt. Funds	1,836,671	(1,836,671)	0	0	0	0	Treatment	0	0	0
6	WTP#1 Ground Storage Tanks Repair	0	0	0	0	0	0	N/A	0	0	0
7	Round Lake Elementary Water Main	0	0	0	0	0	0	N/A	0	0	0
8	Wastewater Treatment Plant #2 Expansion - RIB	3,144,275	0	0	0	0	3,144,275	Treatment	3,144,275	0	0
9	Odor Control - Raz lines	264,802	(264,802)	0	0	0	0	Treatment	0	0	0
10	Eudora Roundabout Utility Relocation	0	0	0	0	0	0	FMSGCWeight	0	0	0
11	Water Treatment Plant #1 High Service Pump replacement	0	0	0	0	0	0	N/A	0	0	0
12	New WWTP#2 Plant (mirror the existing plant)	60,500,000	0	0	0	0	60,500,000	Treatment	60,500,000	0	0
13	New WWTP#3 Plant (mirror the existing plant) FY2029	75,639,218	0	0	0	0	75,639,218	Treatment	75,639,218	0	0
14	WWTP#1 Alternative Improvement Plan	20,597,551	(20,597,551)	0	0	0	0	Treatment	0	0	0
15	WWTP#1 Reject Water Storage Pond Repairs	110,737	(110,737)	0	0	0	0	Treatment	0	0	0
16	Water Treatment Plant #2 New Well	0	0	0	0	0	0	N/A	0	0	0
17	Round Lake Rd Utility Relocate	880,546	0	0	(880,546)	0	0	FMSGCWeight	0	0	0
18	Round Lake Rd Utility Expansion Portion	12,473,300	0	0	0	0	12,473,300	FMSGCWeight	0	3,741,990	8,731,310
19	Sewer Relining/Replacement	1,469,034	(1,322,131)	0	0	0	146,903	FMSGCWeight	0	44,071	102,832
20	TOTAL SEWER CAPITAL IMPROVEMENT PROGRAM	\$177,295,461	(\$24,399,984)	\$0	(\$880,546)	\$0	\$152,014,931		\$139,283,493	\$3,897,296	\$8,834,142

Footnotes:

[1] Amounts reflect total cost as contained in the multi-year capital improvement program provided by the City.

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Table 6
City of Mount Dora, Florida
Sewer Connection Fee Study

Summary of Capital Improvement Program Recognized in System Connection Fees – Fiscal Years 2024 Through 2029

Footnotes:

- [1] Amounts shown are derived from Table 5 and do not include any capital expenditures classified as distribution-related or collection-related.
- [2] Average In-Service date is based on discussions with City staff and estimations regarding the approximate age of assets being upgraded or replaced.
- [3] Amount shown was determined by discounting the projected (replacement) cost by an inflationary factor as measured by the Engineering News-Record (ENR) Construction Cost Index applied to the estimated number of years in service.
- [4] For replacement projects only, amount derived by subtracting the estimated original cost from the new project cost (net asset addition).

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Table 6
City of Mount Dora, Florida
Sewer Connection Fee Study

Summary of Capital Improvement Program Recognized in System Connection Fees – Fiscal Years 2024 Through 2029

Line No.	Project Description	Adjusted Project Cost [1]	Assumed Avg. In-Service Date [2]	Estimated Original Cost [3]	Amount Recognized [4]		Percent to Recognize for Expansion
					Existing	Expansion	
FISCAL YEARS 2024 TO 2029 CAPITAL PROJECTS							
SEWER TREATMENT PROJECTS							
1	Fiber Upgrades	\$0	1995	\$0	\$0	\$0	100.00%
2	WWTP#2 Drainage at James P. Snell Drive	0	1995	0	0	0	0.00%
3	WWTP#1 Rehab Construction - Addt. Funds	0	1995	0	0	0	0.00%
4	Wastewater Treatment Plant #2 Expansion - RIB	3,144,275	1995	0	0	3,144,275	100.00%
5	Odor Control - Raz lines	0	1995	0	0	0	0.00%
6	Eudora Roundabout Utility Relocation	0	1995	0	0	0	0.00%
7	New WWTP#2 Plant (mirror the existing plant)	60,500,000	1995	0	0	60,500,000	100.00%
8	New WWTP#3 Plant (mirror the existing plant) FY2029	75,639,218	1995	0	0	75,639,218	100.00%
9	WWTP#1 Alternative Improvement Plan	0	1995	0	0	0	0.00%
10	WWTP#1 Reject Water Storage Pond Repairs	0	1995	0	0	0	0.00%
11	Round Lake Rd Utility Relocate	0	1995	0	0	0	0.00%
12	Round Lake Rd Utility Expansion Portion	0	1995	0	0	0	0.00%
13	Sewer Relining/Replacement	0	1995	0	0	0	0.00%
14	Total Sewer Treatment Projects	\$139,283,493		\$0	\$0	\$139,283,493	100.00%
SEWER MAJOR TRANSMISSION PROJECTS							
15	Fiber Upgrades	\$111,235	1993	\$0	\$0	\$111,235	100.00%
16	WWTP#2 Drainage at James P. Snell Drive	0	1993	0	0	0	0.00%
17	WWTP#1 Rehab Construction - Addt. Funds	0	1993	0	0	0	0.00%
18	Wastewater Treatment Plant #2 Expansion - RIB	0	1993	0	0	0	100.00%
19	Odor Control - Raz lines	0	1993	0	0	0	0.00%
20	Eudora Roundabout Utility Relocation	0	1993	0	0	0	0.00%
21	New WWTP#2 Plant (mirror the existing plant)	0	1993	0	0	0	100.00%
22	New WWTP#3 Plant (mirror the existing plant) FY2029	0	1993	0	0	0	100.00%
23	WWTP#1 Alternative Improvement Plan	0	1993	0	0	0	0.00%
24	WWTP#1 Reject Water Storage Pond Repairs	0	1993	0	0	0	0.00%
25	Round Lake Rd Utility Relocate	0	1993	0	0	0	0.00%
26	Round Lake Rd Utility Expansion Portion	3,741,990	1993	0	0	3,741,990	100.00%
27	Sewer Relining/Replacement	44,071	1993	0	0	44,071	100.00%
28	Total Sewer Transmission Projects	\$3,897,296		\$0	\$0	\$3,897,296	100.00%
29	TOTAL SEWER PROJECTS	\$143,180,788		\$0	\$0	\$143,180,788	100.00%

Footnotes on following page.

Table 7

**City of Mount Dora, Florida
Sewer Connection Fee Study**

Development of Sewer Connection Fee

Line No.	Description	Amount
Total Estimated Cost of Existing Sewer		
Treatment/Disposal Facilities:		
1	Cost of Existing Facilities [1]	\$27,185,794
2	Additional Costs Capitalized to Plant in Service [2]	0
3	Less Anticipated Retirements [3]	0
4	Less Grant Funds and Other Contributions [4]	0
5	Subtotal Sewer Treatment/Disposal Facilities	<u>\$27,185,794</u>
7	Existing Plant Capacity (MGD) (Average Daily Flow) [5]	2.750
8	ERU Factor - GPD [6]	225
9	Estimated ERUs to be Served By Existing Facilities	12,222
10	Percent Remaining Capacity of Existing Facilities [7]	49.16%
11	Allocation of Existing Facilities to Incremental Growth	<u>\$13,363,769</u>
12	Rate per ERU Associated with Existing Facilities	<u>\$2,224.29</u>
Total Estimated Cost of Additional Sewer		
Treatment/Disposal Facilities:		
13	Cost of Additional Sewer Treatment/Disposal Facilities [8]	\$139,283,493
14	New Plant Capacity (MGD) (Average Daily Flow) [9]	3.250
15	Estimated ERUs to be Served by Additional Facilities	14,444
16	Rate per ERU Associated with Additional Facilities	<u>\$9,643.00</u>
17	Weighted Rate per ERU Allocable to Sewer Treatment/Disposal Facilities [10]	<u>\$7,463.65</u>
18	Allowance for Funds Prudently Invested / Cost of Carry Charge	0.00
19	Adjusted Weighted Rate per ERU Allocable to Sewer Treatment/Disposal Facilities	<u>\$7,463.65</u>
Major Transmission System: [11]		
20	Existing Facilities [12]	\$9,787,424
21	Additional Costs Capitalized to Plant in Service [13]	3,897,296
22	Less Anticipated Retirements [14]	0
23	Less Receipt of Grant Funds and Other Contributions [4]	0
24	Total Major Transmission Facility Costs	<u>\$13,684,720</u>
25	Estimated Plant Capacity (MGD) (Average Daily Flow) [15]	6.000
26	ERU Factor - GPD [6]	225
27	Estimated ERUs served by Transmission Facilities [15]	26,667
28	Rate per ERU of Major Transmission Facilities	<u>\$513.17</u>
29	Allowance for Funds Prudently Invested / Cost of Carry Charge	0.00
30	Adjusted Rate per ERU Allocable to Sewer Transmission Facilities	<u>\$513.17</u>
31	Total Combined Rate per ERU Before Rate Adjustment	\$7,976.82
32	Rate Adjustment	0.00
33	Total Combined Rate per ERU After Rate Adjustment	<u>7,976.82</u>
34	Rounded Rate per ERU	<u>\$7,975.00</u>
35	Cost Per Gallon	<u><u>\$35.44</u></u>

MGD = Million-Gallons-Per-Day

ERU = Equivalent Residential Unit

GPD = Gallons Per Day

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Table 7

City of Mount Dora, Florida Sewer Connection Fee Study

Development of Sewer Connection Fee

Footnotes:

- [1] Amount reflects estimated City-owned sewer treatment and effluent disposal assets currently in service based on utility asset records provided by the City. Amounts derived from Appendix 1, Line 819.
- [2] Amount shown derived from Table 6, Line 14; reflects net recognized additions to the sewer treatment and effluent disposal facilities where applicable.
- [3] Amount derived from Table 6, Line 14 and reflects estimated treatment utility asset retirements due to imposition of the capital improvement plan of the City's utility system.
- [4] Reflects adjustments for capital costs funded from contributed capital. Such costs were not included in the impact fee calculations.
- [5] Amount shown derived from Table 3, Line 5.
- [6] The level of service factor for a sewer ERU reflects capacity requirements expressed on an average daily flow basis; the assumed factor of 225 gallons per day per ERU was based on what is reflected in City's Code of Ordinances and discussions with City staff.
- [7] Amount shown derived from Table 3, Line 8.
- [8] Amount shown derived from Table 6, Line 14.
- [9] Additional capacity to be added to the Sewer System during the forecast period is summarized as follows:

	New Facility Capacity (MGD-ADF)	Period
Expansion of Wastewater Treatment Plant Two - RIB	0.250	2024
Expansion of Wastewater Treatment Plant Two (Mirror)	1.500	2024 to 2029
New of Wastewater Treatment Plant Three	1.500	2029
Total Plant Capacity - Average Daily Flow	3.250	

- [10] Derived as follows:

Cost of Existing Wastewater Treatment Facilities	\$27,185,794
Percent of Existing Wastewater Treatment Facilities Available to Serve New Growth	49.16%
Adjusted Cost of Existing Wastewater Treatment Facilities	\$13,363,769
Cost of Additional Wastewater Treatment Facilities	139,283,493
Total Costs	\$152,647,262
Estimated ERUs to Be Served By Existing Wastewater Treatment Facilities	12,222
Percent of Existing Wastewater Treatment Facilities Available to Serve New Growth	49.16%
Adjusted ERUs to Be Served By Existing Wastewater Treatment Facilities	6,008
Estimated ERUs to Be Served By Additional Wastewater Treatment Facilities	14,444
Total ERUs	20,452
Rate Per ERU Associated With Wastewater Treatment Facilities	\$7,463.65

- [11] Amounts do not include the estimated costs of retail on-site capital expenditures such as manholes, local lift stations, service laterals, and on-site (local) collection utility plant facilities or general plant assets (vehicles, equipment, etc.) or general transmission lines; such costs are: i) generally provided by the developer or owners of property which specifically benefit from such facilities; or ii) funded by a separate and distinct fee (e.g., wastewater tap charge).
- [12] Amount reflects cost of sewer transmission and master pumping station utility plant in service based on utility asset records provided by the City. Amounts derived from Appendix 1, Line 819.
- [13] Amount shown derived from Table 6, Line 28; reflects net recognized additions to the sewer transmission facilities where applicable.
- [14] Amount derived from Table 6, Line 28 and reflects estimated transmission utility asset retirements due to imposition of the capital improvement plan of the City's utility system.

ATTACHMENT #2

Table 7

City of Mount Dora, Florida Sewer Connection Fee Study

Development of Sewer Connection Fee

Footnotes:

- [15] Reflects total estimated plant capacity for the forecast period for the wastewater service area based on capacity planning estimates. Amount calculated as follows:

	<u>Amount</u>
Existing Capacity (MGD-ADF)	2.750
Capacity to Be Added During Forecast Period: 2024 - 2029 (MGD-ADF)	<u>3.250</u>
Total Projected Capacity Needs	6.000
Assumed ERU Factor (gallons per day per ERU)	225
Total Estimated ERUs Available to be Served	<u><u>26,667</u></u>

ATTACHMENT #2

Table 8
City of Mount Dora, Florida
Sewer Connection Fee Study

Summary of Sewer Connection Fee Application by Premise Type

Line No.	Description	ERC Factor	Existing	Proposed
1	<u>Sewer Connection Fees</u>			
2	Single Family	1.000	\$4,215.00	\$7,975.00
3	Duplex (1-2 Bedrooms)	0.833	\$3,511.00	\$6,642.00
4	Duplex (3+ Bedrooms)	1.000	\$4,215.00	\$7,975.00
5	Multi Family (1-2 Bedrooms)	0.833	\$3,511.00	\$6,642.00
6	Multi Family (3+ Bedrooms)	1.000	\$4,215.00	\$7,975.00
7	Mobile Home (1-2 Bedroom)	0.667	\$2,811.40	\$5,319.00
8	Mobile Home (3+ Bedroom)	0.833	\$3,511.00	\$6,642.00
9	Multifamily Apartment Assisted Living (per unit)	0.667	\$2,811.40	\$5,319.00
10	For all establishments not listed in the table, the total value (ERU) shall be determined by multiplying the number of fixture units by twenty-five (25) and divide the numerator by 225 GPD/ERU, then multiply by \$7,975.00.			

Table 9
City of Mount Dora, Florida
Sewer Connection Fee Study

Comparison of Connection Fees Per
Equivalent Residential Unit (ERU) for Water and Sewer Service [1]

Line No.	Description	Residential 5/8" x 3/4" Meter		
		Water	Sewer and Reclaimed Water	Combined
<u>City of Mount Dora</u>				
1	Existing Connection Fees	\$1,340.00	\$4,215.00	\$5,555.00
2	Existing Water Connection Fee	\$1,340.00	N/A	N/A
3	Proposed Sewer Connection Fee	N/A	\$7,975.00	N/A
4	Existing Reclaimed Water Connection Fee	N/A	500.00	N/A
5	Total Combined Proposed Fees	\$1,340.00	\$8,475.00	\$9,815.00
<u>Neighboring Florida Utilities:</u>				
6	City of Altamonte Springs	\$600.00	\$1,855.00	\$2,455.00
7	City of Apopka	3,905.00	4,924.00	8,829.00
8	City of Casselberry	810.00	1,823.00	2,633.00
9	City of Clermont	2,836.00	4,830.00	7,666.00
10	City of Daytona Beach	1,580.00	2,560.00	4,140.00
11	City of DeLand	2,580.00	4,320.50	6,900.50
12	City of Deltona	1,944.00	4,531.00	6,475.00
13	City of Edgewater	1,740.72	2,634.35	4,375.07
14	City of Eustis	854.00	2,668.00	3,522.00
15	City of Lake Mary	1,010.00	3,610.00	4,620.00
16	City of Leesburg	1,175.00	2,778.00	3,953.00
17	City of Maitland	1,035.00	4,045.00	5,080.00
18	City of Ocala	823.00	3,148.00	3,971.00
19	City of Ocoee	2,592.00	7,688.00	10,280.00
20	City of Orange City	1,600.00	3,100.00	4,700.00
21	City of Orlando / O.U.C.	1,840.00	2,537.50	4,377.50
22	City of Sanford	1,193.00	2,688.00	3,881.00
23	City of Tavares	1,849.00	3,475.00	5,324.00
24	City of Umatilla	2,174.51	3,204.04	5,378.55
25	Orange County	1,970.00	3,570.00	5,540.00
26	Seminole County	2,574.00	3,175.00	5,749.00
27	<u>Neighboring Florida Utilities' Average</u>	\$1,746.92	\$3,484.02	\$5,230.93
28	Minimum	\$600.00	\$1,823.00	\$2,455.00
29	Maximum	\$3,905.00	\$7,688.00	\$10,280.00

[1] Unless otherwise noted, amounts shown reflect capital connection fees as of February 2024 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only.

Appendix 1
ATTACHMENT #2
 CA Municipal Finance
 Sewer Connection Fee Study

Functionalization of Existing Utility System Assets [1]

Line No.	Asset Tag	Description	Type	Acquired	Acquired Date	Acquisition Amount	Adjustments	Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System					General Plant	Other						
											Supply	Treatment	Effl./Recl. Treatment	Trans.	Effl./Recl. Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Trans.	Effl./Recl. Transmission			Collection	Effl./Recl. Distribution	Indirect			
Fixed Assets as of September 30, 2022 [1]																															
Water Land																															
1	2460	Land	LAN	PURCHASED	10/09/79	\$500	\$0	100%	\$500	WD	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	2461	Simpson Property Adjacent To Water Plant	LAN	PURCHASED	03/16/94	179,481	0	100%	179,481	WT	0	179,481	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	2135	Stephens Easement - Oversizing Line (1)	LAN	PURCHASED	06/29/05	2,910	0	100%	2,910	W-TR	0	0	0	2,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	2463	East Water Plant Land - Wolf Creek Ridge 9.04 Acres (1)	LAN	PURCHASED	09/30/09	605,731	0	100%	605,731	WT	0	605,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	2464	1/2 Route 46 ROW Acquisition (1)	LAN	PURCHASED	09/30/12	577,117	0	100%	577,117	W-TR	0	0	0	577,117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
6	2465	1/2 Gmac - Parcel 15 Ww1101 (1)	LAN	PURCHASED	01/29/13	100	0	100%	100	WD	0	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	2138	1/2 Sr46 Row Purchase	LAN	PURCHASED	05/13/10	24,413	0	100%	24,413	W-TR	0	0	0	24,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	2139	Parcel #2 Wickiva Easement (1)	LAN	PURCHASED	10/01/14	65,053	0	100%	65,053	W-TR	0	0	0	65,053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	2140	1/2 US 441/SR46 Easements (2)	LAN	PURCHASED	10/01/15	380,944	0	100%	380,944	W-TR	0	0	0	380,944	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	2471	Easement Purchases (WA1603)	LAN	PURCHASED		503,475	0	100%	503,475	W-TR	0	0	0	503,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	2470	Britt Rd ROW Acquisition	LAN	PURCHASED		5,890	0	100%	5,890	W-TR	0	0	0	5,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	2469	Limit Ave Land Purchase - PW Facility	LAN	PURCHASED		99,331	0	100%	99,331	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99,331	0	
13	2141	Limit Ave Land Purchase - PW Facility	LAN	PURCHASED		99,331	0	100%	99,331	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99,331	0	
Wastewater Land																															
14	2128	Sewer Treatment Plant Land	LAN	PURCHASED	10/09/79	\$100,000	\$0	100%	\$100,000	ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	2129	Land	LAN	PURCHASED	10/09/79	113,189	0	100%	113,189	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	2130	Land	LAN	PURCHASED	10/09/79	21,242	0	100%	21,242	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	2131	Land- Forty Acre Spray Field	LAN	PURCHASED	03/01/86	435,631	0	100%	435,631	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	2132	Land- Wallace Property (Orange Cty)	LAN	PURCHASED	11/01/92	28,306	0	100%	28,306	S-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	2133	New Sewer Plant (2) - Key #1048460	LAN	PURCHASED	09/30/03	782,237	0	100%	782,237	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	2134	New Sewer Plant (2)	LAN	PURCHASED	09/30/03	171,465	0	100%	171,465	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	2462	Stephens Easement - Oversizing Line (1)	LAN	PURCHASED	06/29/05	2,910	0	100%	2,910	S-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	2136	Gmac - Parcel 15 Ww1101 (1)	LAN	PURCHASED	01/29/13	100	0	100%	100	S-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	2137	Route 46 Row Acquisition (1)	LAN	PURCHASED	09/30/12	577,117	0	100%	577,117	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	2466	1/2 Sr46 Row Purchase	LAN	PURCHASED	09/30/14	24,413	0	100%	24,413	S-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	2467	Parcel #2 Wickiva Easement (1)	LAN	PURCHASED	10/01/14	65,053	0	100%	65,053	S-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	2468	1/2 US 441/SR46 Easements (2)	LAN	PURCHASED	10/01/15	380,944	0	100%	380,944	S-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reclaimed Land																															
27	1812	Appraisal Thrill Hill	LAN	PURCHASED	02/02/10	\$1,850	(\$1,850)	100%	\$0	General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	1813	Rezoning App	LAN	PURCHASED	04/09/10	1,253	0	100%	1,253	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,253	0	
29	1815	Appraisal Thrill Hill	LAN	PURCHASED	02/26/10	850	(850)	100%	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	1814	Appraisal Thrill Hill	LAN	PURCHASED	02/26/10	850	(850)	100%	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	1816	Down Payment For Land	LAN	PURCHASED	03/04/10	35,000	0	100%	35,000	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	1817	Appraisal	LAN	PURCHASED	03/29/10	3,500	(3,500)	100%	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	1818	Engineering	LAN	PURCHASED	05/28/10	19,875	0	100%	19,875	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	1819	Engineering	LAN	PURCHASED	06/23/10	5,118	0	100%	5,118	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	1820	Engineering	LAN	PURCHASED	04/30/10	3,350	0	100%	3,350	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	1821	Thrill Hill Purchase	LAN	PURCHASED	07/15/10	1,270,861	0	100%	1,270,861	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	1822	Recording Fee	LAN	PURCHASED	09/30/10	53	(53)	100%	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	1823	Apopka Interconnect	LAN	PURCHASED		15,000	0	100%	15,000	RWTrans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	3593	Thrill Hill - (RE1007) - FY19-20 - Finished	LAN	PURCHASED		256,575	0	100%	256,575	RWTrans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Water Improvements																															
40	2292	Lines, Mains, Valves, & Extensions	IMP	PURCHASED	12/31/1957	\$162,649	\$0	100%	\$162,649	W-TR	\$0	\$0	\$0	\$162,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	2293	Extensions	IMP	PURCHASED	12/31/1957	9,656	0	100%	9,656	WD	0	0	0	0	0	9,656	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	2294	Extensions	IMP	PURCHASED	12/31/1958	14,178	0	100%	14,178	WD	0	0	0	0	0	14,178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	2295	Extensions	IMP	PURCHASED	12/31/1961	10,895	0	100%	10,895	WD	0	0	0	0	0	10,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	2296	Extensions	IMP	PURCHASED	12/31/1961	22,268	0	100%	22,268	WD	0	0	0	0	0	22,268	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	2297	Reservoirs	IMP	PURCHASED	12/31/1961	75,307	0	100%	75,307	Supply	75,307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	2298	Plant Additions	IMP	PURCHASED	12/31/1961	59,137	0	100%	59,1																						

Appendix 1
ATTACHMENT #2
 City of Mount Pleasant
 Sewer Connection Fee Study

Functionalization of Existing Utility System Assets (1)

Line No.	Asset Tag	Description	Type	Acquired	Acquired Date	Acquisition Amount	Adjustments	Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System					General											
											Supply	Treatment	Effl./Recl. Treatment	Trans.	Effl./Recl. Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Trans.	Effl./Recl. Transmission	Collection	Effl./Recl. Distribution	Indirect	Plant	Other							
93	2345	Wa 9001 New Construction	IMP	PURCHASED	1/1/1988	4,820	0	100%	4,820	WD	0	0	0	0	0	4,820	0	0	0	0	0	0	0	0	0	0	0	0	0						
94	2346	Wa 9011 Stanley Bell Drive Upgrade	IMP	PURCHASED	12/31/1989	10,348	0	100%	10,348	WD	0	0	0	0	0	10,348	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
95	2347	Wa 8809 Lincoln Avenue Upgrade	IMP	PURCHASED	12/31/1989	19,716	0	100%	19,716	WD	0	0	0	0	0	19,716	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
96	2348	Wa 8803 Elevated Tank Restoration	IMP	PURCHASED	12/31/1989	957	0	100%	957	W-TR	0	0	957	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
97	2349	Wa 9012 Waterman Village Upgrade	IMP	PURCHASED	12/31/1989	25,859	0	100%	25,859	WD	0	0	0	0	0	25,859	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
98	2350	Wa 9011 Stanley Bell Drive Upgrade	IMP	PURCHASED	12/31/1990	551	0	100%	551	WD	0	0	0	0	0	551	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
99	2351	Water Rebuild Well #3	IMP	PURCHASED	12/31/1990	21,147	0	100%	21,147	Supply	21,147	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
100	2352	Wa 9203 Vineyards Water Line	IMP	PURCHASED	7/7/1990	14,404	0	100%	14,404	WD	0	0	0	0	0	14,404	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
101	2353	Repair, Clean, And Paint Water Tank	IMP	PURCHASED	1/27/1992	47,500	(47,500)	100%	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
102	2354	Wa 9101 New Services	IMP	PURCHASED	7/1/1990	1,009	0	100%	1,009	WD	0	0	0	0	0	1,009	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
103	2355	Wa 9301 New Services	IMP	PURCHASED	8/1/1990	11,605	0	100%	11,605	WD	0	0	0	0	0	11,605	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
104	2356	Wa 9402 Water Well Rehabilitation	IMP	PURCHASED	1/31/1995	18,093	0	100%	18,093	Supply	18,093	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
105	2357	Wa 9403 Chlorination Facility	IMP	PURCHASED	12/31/1994	9,864	0	100%	9,864	WT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
106	2358	Wa 9610 Water Distribution Improvements	IMP	PURCHASED	11/30/1995	74,763	0	100%	74,763	W-TR-DistWeight	0	0	22,429	0	0	52,334	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
107	2359	Wa 9611 Purchase J/S Water Plant	IMP	PURCHASED	12/31/1995	550,750	0	100%	550,750	WT	0	0	550,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
108	2360	Wa 9610 Ls 441 Water Main Extension (Cr44-B To Wolf Branch)	IMP	PURCHASED	12/30/1996	234,413	0	100%	234,413	W-TR	0	0	0	234,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
109	2361	Wa 9705 Reservoir	IMP	PURCHASED	12/31/1996	7,600	0	100%	7,600	Supply	7,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
110	2362	Wa 9706 Ls 441 Water Main Extension (Robie Avenue To Wolf Branch)	IMP	PURCHASED	12/31/1997	443,438	0	100%	443,438	W-TR	0	0	0	443,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
111	2363	Wa 9807 Water Parking Lot	IMP	PURCHASED	12/31/1997	4,191	0	100%	4,191	WT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
112	2364	Wa 9702 Chlorine Building	IMP	PURCHASED	12/31/1998	4,635	0	100%	4,635	WT	0	0	0	0	0	4,635	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
113	2365	Wa 9801 Distribution Improvements	IMP	PURCHASED	12/31/1998	97,556	0	100%	97,556	W-TR-DistWeight	0	0	29,267	0	0	68,289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
114	2366	Wa 9803 Water Plant Road	IMP	PURCHASED	12/31/1998	68,362	0	100%	68,362	WT	0	0	0	68,362	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
115	2367	Wa 9902 Distribution Improvements	IMP	PURCHASED	12/31/1998	209,706	0	100%	209,706	W-TR-DistWeight	0	0	62,912	0	0	146,794	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
116	2368	Wa 9903 Twenty (20) Fire Hydrants	IMP	PURCHASED	12/31/1998	51,119	0	100%	51,119	FH	0	0	0	0	0	0	0	51,119	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
117	2369	Cr 9801 Alleyway Improvements	IMP	PURCHASED	12/31/1999	48,309	0	100%	48,309	WD	0	0	0	0	0	48,309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
118	2370	Wa 9902 Distribution Improvements	IMP	PURCHASED	12/31/1999	4,811	0	100%	4,811	W-TR-DistWeight	0	0	1,443	0	0	3,368	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
119	2371	Wa 0003 Replace Aerators At Water Treatment Plant	IMP	PURCHASED	12/31/1999	64,252	0	100%	64,252	WT	0	0	64,252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
120	2372	Wa 0004 Distribution Improvements	IMP	PURCHASED	12/31/1999	69,834	0	100%	69,834	W-TR-DistWeight	0	0	20,950	0	0	48,884	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
121	2373	Wa 0109 V&F'S At Water Plant	IMP	PURCHASED	8/1/2000	24,949	0	100%	24,949	WT	0	0	24,949	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
122	2374	Wa 0100 Distribution Improvements	IMP	PURCHASED	8/1/2000	85,806	0	100%	85,806	W-TR-DistWeight	0	0	25,742	0	0	60,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
123	2375	Wa 0304 Distribution Improve.	IMP	PURCHASED	12/31/2002	32,508	0	100%	32,508	W-TR-DistWeight	0	0	9,752	0	0	22,756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
124	2376	Wa Tank /Hs Pumps	IMP	PURCHASED	12/31/2002	182,113	0	100%	182,113	WT	0	0	182,113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
125	2377	Distribution Improvements (Wa0304)	IMP	PURCHASED	9/30/2003	4,519	0	100%	4,519	W-TR-DistWeight	0	0	1,356	0	0	3,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
126	2378	Addison Place	IMP	PURCHASED	9/29/2005	67,893	0	100%	67,893	WD	0	0	0	0	0	67,893	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
127	2379	Lowe'S Home Centers, Inc.	IMP	PURCHASED	9/29/2005	69,231	0	100%	69,231	WD	0	0	0	0	0	69,231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
128	2380	Mt Dora (Veranda) Apartments	IMP	PURCHASED	9/29/2005	46,934	0	100%	46,934	WD	0	0	0	0	0	46,934	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
129	2381	Saint Patrick'S Catholic Church	IMP	PURCHASED	9/29/2005	50,000	0	100%	50,000	WD	0	0	0	0	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
130	2382	Target	IMP	PURCHASED	9/29/2005	16,940	0	100%	16,940	WD	0	0	0	0	0	16,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
131	2383	Oversizing Of Water Mains - Amberleigh Llc (1)	IMP	PURCHASED	4/29/2006	108,177	0	100%	108,177	W-TR	0	0	108,177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
132	2384	Oversizing Of Water Mains - Summerbrooke (1)	IMP	PURCHASED	3/29/2006	193,199	0	100%	193,199	W-TR	0	0	0	0	0	193,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
133	2385	Oversizing Of Water Mains - Lakes Of Md (1)	IMP	PURCHASED	3/29/2006	624,913	0	100%	624,913	W-TR	0	0	0	624,913	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
134	2386	10 Year Water Plan (Wa0402)	IMP	PURCHASED	9/29/2006	22,992	0	100%	22,992	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
135	2387	10 Year Water Plan (Wa0402)	IMP	PURCHASED	9/29/2007	11,516	0	100%	11,516	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
136	2388	Water Distr. Impr. - 4" Main	IMP	PURCHASED	3/5/2007	35,499	0	100%	35,499	WD	0	0	0	0	0	35,499	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
137	2389	Water Distribution Improvements	IMP	PURCHASED	4/29/2007	27,810	0	100%	27,810	W-TR-DistWeight	0	0	8,343	0	0	19,467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
138	2390	Water Distribution Improvements	IMP	PURCHASED	12/31/2006	34,390	0	100%	34,390	W-TR-DistWeight	0	0	10,317	0	0	24,073	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
139	2391	Misc. Work Orders	IMP	PURCHASED	12/31/2006	75,258	0	100%	75,258	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	2392	4" Tru/Flo Proread Gallon Meter	IMP	PURCHASED	12/31/2006	2,723	0	100%	2,723	Meters	0	0	0	0	0	0	0	2,723	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
141	2393	Misc. Work Orders	IMP	PURCHASED	12/31/2006	30,944	0	100%	30,944	General	0	0																							

Appendix 1
ATTACHMENT #2
 City of Mount Pleasant
 Sewer Connection Fee Study

Functionalization of Existing Utility System Assets (1)

Line No.	Asset Tag	Description	Type	Acquired	Acquired Date	Acquisition Amount	Adjustments	Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System					General						
											Supply	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Distribution	Efl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Collection	Efl./Recl. Distribution	Indirect	Plant	Other		
293	2049	Force Main	IMP	PURCHASED	4/30/2008	83,663	0	100%	83,663	S-TR	0	0	0	0	0	0	0	0	0	0	83,663	0	0	0	0	0	0	0	0	
294	2050	Man Hole	IMP	PURCHASED	4/30/2008	50,944	0	100%	50,944	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,944	0	0	0	0	
295	2051	Lift Station	IMP	PURCHASED	4/30/2008	72,797	0	100%	72,797	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72,797	0	0	0	0	
296	2052	Paving At Wwtp1	IMP	PURCHASED	12/31/2007	31,640	0	100%	31,640	ST	0	0	0	0	0	0	0	0	0	31,640	0	0	0	0	0	0	0	0	0	
297	2053	Lift Station Rebuild	IMP	PURCHASED	4/30/2008	154,207	0	100%	154,207	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	154,207	0	0	0	0	
298	2054	Security System	IMP	PURCHASED	12/31/2007	5,421	0	100%	5,421	ST	0	0	0	0	0	0	0	0	0	5,421	0	0	0	0	0	0	0	0	0	
299	2055	Wastewater System Improvements (Fund 111)	IMP	PURCHASED	4/29/2008	207,386	0	100%	207,386	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	62,216	0	0	0	145,170	0	0	0	0	
300	2056	David Fritz Fence - Life Station #30 Fence	IMP	PURCHASED	4/2/2008	2,207	0	100%	2,207	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,207	0	0	0	0	
301	2057	David Fritz Fence - Life Station #20 Fence	IMP	PURCHASED	4/2/2008	2,273	0	100%	2,273	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,273	0	0	0	0	
302	2058	David Fritz Fence - Life Station #25 Fence	IMP	PURCHASED	4/2/2008	2,414	0	100%	2,414	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,414	0	0	0	0	
303	2059	441 Road Widening	IMP	PURCHASED	4/30/2009	177,622	0	100%	177,622	S-TR	0	0	0	0	0	0	0	0	0	0	177,622	0	0	0	0	0	0	0	0	
304	2060	Lift Station Lightening Damage	IMP	PURCHASED	4/30/2009	27,772	0	100%	27,772	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,772	0	0	0	0	
305	2061	Lift Station Upgrades	IMP	PURCHASED	4/30/2009	149,370	0	100%	149,370	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	149,370	0	0	0	0	
306	2062	Sewer Pipe Repair - Miller Pipeline (Eudora) (1 \$109,937)	IMP	PURCHASED	4/1/2009	222,420	0	100%	222,420	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	222,420	0	0	0	0	
307	2063	Collection System Upgrade	IMP	PURCHASED	4/30/2010	328,994	0	100%	328,994	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	98,698	0	0	0	230,296	0	0	0	0	
308	2064	Reclaim Back-Up	IMP	PURCHASED	4/30/2010	49,140	0	100%	49,140	RWTrans	0	0	0	0	0	0	0	0	0	0	0	0	49,140	0	0	0	0	0	0	0
309	2065	24" Sewer Lining Project	IMP	PURCHASED	4/1/2011	145,082	0	100%	145,082	S-TR	0	0	0	0	0	0	0	0	0	0	145,082	0	0	0	0	0	0	0	0	0
310	2066	Wwtp1 Fencing	IMP	PURCHASED	4/1/2011	1,490	0	100%	1,490	ST	0	0	0	0	0	0	0	0	0	1,490	0	0	0	0	0	0	0	0	0	0
311	2067	2 Ls 34 Replacement Pumps	IMP	PURCHASED	4/3/2011	15,056	0	100%	15,056	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,056	0	0	0	0	
312	2068	Ls #25 Base Ell & Valve Replacement	IMP	PURCHASED	4/28/2011	16,167	0	100%	16,167	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,167	0	0	0	0	
313	2069	Lift Station #29 Upgrades	IMP	PURCHASED	4/14/2011	13,465	0	100%	13,465	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,465	0	0	0	0	
314	2070	Lift Station #22 Lake John Upgrade	IMP	PURCHASED	4/22/2011	14,742	0	100%	14,742	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,742	0	0	0	0	
315	2071	Ls 19 Panel	IMP	PURCHASED	4/4/2011	6,767	0	100%	6,767	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,767	0	0	0	0	
316	2072	Lift Station #22 Thuc8!5 Thermal Unit	IMP	PURCHASED	4/19/2011	14,742	0	100%	14,742	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,742	0	0	0	0	
317	2073	Lift Station #19	IMP	PURCHASED	4/9/2011	12,740	0	100%	12,740	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,740	0	0	0	0	
318	2074	Ls #13 Country Club Electrical Work	IMP	PURCHASED	4/28/2011	46,939	0	100%	46,939	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46,939	0	0	0	0	
319	2075	Lift Station Upgrades	IMP	PURCHASED	4/30/2011	29,165	0	100%	29,165	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,165	0	0	0	0	
320	2076	Collection System Upgrade	IMP	PURCHASED	4/30/2011	15,284	0	100%	15,284	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,284	0	0	0	0	
321	2077	Septic Elimination Engineering	IMP	PURCHASED	4/30/2011	144,363	0	100%	144,363	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	144,363	0	0	0	0	
322	2078	Lift Station Upgrades	IMP	PURCHASED	12/31/2011	2,865	0	100%	2,865	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,865	0	0	0	0	
323	2079	Collection System Upgrade	IMP	PURCHASED	4/30/2012	89,953	0	100%	89,953	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	89,953	0	0	0	0	
324	2080	Collection System Upgrade	IMP	PURCHASED	4/30/2013	35,216	0	100%	35,216	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,216	0	0	0	0	
325	2081	Lift Station Upgrades	IMP	PURCHASED	12/31/2012	9,220	0	100%	9,220	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,220	0	0	0	0	
326	2083	Collection System Upgrade	IMP	PURCHASED	10/27/2014	25,045	0	100%	25,045	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,045	0	0	0	0	
327	2084	Lift Station Upgrades	IMP	PURCHASED	10/27/2014	65,495	0	100%	65,495	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65,495	0	0	0	0	
328	2435	1/2 Downtown - Phase i	IMP	PURCHASED	12/31/2013	527,661	0	100%	527,661	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	158,298	0	0	0	369,363	0	0	0	0	
329	2438	1/2 Downtown - Phase ii	IMP	PURCHASED	12/31/2014	495,901	0	100%	495,901	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	148,770	0	0	0	347,131	0	0	0	0	
330	2086	Collection System Upgrade	IMP	PURCHASED	4/30/2015	68,121	0	100%	68,121	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	68,121	0	0	0	0	
331	2440	1/2 Downtown - Phase iii	IMP	PURCHASED	9/1/2014	503,433	0	100%	503,433	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	151,030	0	0	0	352,403	0	0	0	0	
332	2088	Wolf Branch Rd Utility Relocates 16" Di	IMP	PURCHASED	4/28/2016	8,115	0	100%	8,115	S-TR	0	0	0	0	0	0	0	0	0	0	8,115	0	0	0	0	0	0	0	0	0
333	2089	Sewer Add At Epic Theatre/Target	IMP	PURCHASED	4/2/2016	8,607	0	100%	8,607	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,607	0	0	0	0	
334	2090	GIS Sewer Mapping	IMP	PURCHASED	4/30/2016	63,968	0	100%	63,968	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	19,190	0	0	0	44,778	0	0	0	0	
335	2091	Wireless Point-To-Point	IMP	PURCHASED	4/30/2016	28,352	0	100%	28,352	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,352	0	0	0	0	
336	2092	Replace Back Up Generator And Transfer S	IMP	PURCHASED	10/9/2017	60,282	0	100%	60,282	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60,282	0	0	0	0	
337	2093	Rebuild Pump For Ls 22 Per Job Order J00	IMP	PURCHASED	10/29/2017	11,447	0	100%	11,447	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,447	0	0	0	0	
338	2094	GIS Sewer Mapping	IMP	PURCHASED	10/27/2017	63,968	0	100%	63,968	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	19,190	0	0	0	44,778	0	0	0	0	
339	2095	LS #10 - BYPASS PUMPS FURNISH AND INSTAL	IMP	PURCHASED	4/8/2018	10,000	0	100%	10,000	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	3,000	0	0	0	7,000	0	0	0	0	
340	2096	6 IN BY PASS PUMP - 6ISVE-DJST-423-MC P	IMP	PURCHASED	4/30/2018	61,747	0	100%	61,747	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	18,524	0	0	0	43,223	0	0	0	0	
341	2097	PURCHASE OF NEW 6" 47 HP FLYGT PUMP W/TR	IMP	PURCHASED	4/13/2018	24,406	0	100%	24,406	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,406	0	0	0	0	
342	2098	NEW PANEL BOX FOR LS #4 -PER QUOTE 7724	IMP	PURCHASED	4/2/2018	7,375	0	100%	7,375	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	2,213	0	0	0	5,163	0	0	0	0	
343	2099	NEW PANEL BOX FOR LS #16 -PER QUOTE 772	IMP	PURCHASED	4/2/2018	5,674	0	100%	5,674	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	1,702	0	0	0	3,972	0	0	0	0	
344	2101	CLAIM 16" FORCE MAIN	IMP	PURCHASED	4/28/2018	7,633	0	100%	7,633	S-TR	0	0	0	0	0	0	0	0	0	0	7,633	0	0	0	0	0	0	0	0	0
345	2104	PUMP FOR L/S#20	IMP	PURCHASED	9/14/2018	6,745	0	10																						

ATTACHMENT #2

Functionalization of Existing Utility System Assets [1]

Line No.	Asset Tag	Description	Type	Acquired	Acquired Date	Acquisition Amount	Adjustments	Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System					General							
											Supply	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Distribution	Efl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Collection	Efl./Recl. Distribution	Indirect	Plant	Other			
766	3077	1 1/2" Water Meter	MET	PURCHASED	10/1/2018	403	0	100%	403	Meters	0	0	0	0	0	0	0	0	403	0	0	0	0	0	0	0	0	0	0	0	
767	3078	1 1/2" Water Meter	MET	PURCHASED	10/1/2018	957	0	100%	957	Meters	0	0	0	0	0	0	0	0	957	0	0	0	0	0	0	0	0	0	0	0	
768	3079	1 1/2" Water Meter	MET	PURCHASED	10/1/2018	2,520	0	100%	2,520	Meters	0	0	0	0	0	0	0	0	2,520	0	0	0	0	0	0	0	0	0	0	0	
769	3080	1 1/2" Water Meter	MET	PURCHASED	10/1/2018	453	0	100%	453	Meters	0	0	0	0	0	0	0	0	453	0	0	0	0	0	0	0	0	0	0	0	
770	3081	2" Water Meter	MET	PURCHASED	10/1/2018	1,944	0	100%	1,944	Meters	0	0	0	0	0	0	0	0	1,944	0	0	0	0	0	0	0	0	0	0	0	
771	3082	2" Water Meter	MET	PURCHASED	10/1/2018	599	0	100%	599	Meters	0	0	0	0	0	0	0	0	599	0	0	0	0	0	0	0	0	0	0	0	
772	3083	2" Water Meter	MET	PURCHASED	10/1/2018	900	0	100%	900	Meters	0	0	0	0	0	0	0	0	900	0	0	0	0	0	0	0	0	0	0	0	
773	3089	3" Fire Hydrant Meters	MET	PURCHASED	10/1/2018	6,675	0	100%	6,675	Meters	0	0	0	0	0	0	0	0	6,675	0	0	0	0	0	0	0	0	0	0	0	
774	3092	1 Meters	MET	PURCHASED	12/31/2019	14,045	0	100%	14,045	Meters	0	0	0	0	0	0	0	0	14,045	0	0	0	0	0	0	0	0	0	0	0	
775	3093	1 Meters	MET	PURCHASED	12/31/2019	4,645	0	100%	4,645	Meters	0	0	0	0	0	0	0	0	4,645	0	0	0	0	0	0	0	0	0	0	0	
776	3094	1 Meters	MET	PURCHASED	12/31/2019	1,384	0	100%	1,384	Meters	0	0	0	0	0	0	0	0	1,384	0	0	0	0	0	0	0	0	0	0	0	
777	3095	1 Meters	MET	PURCHASED	12/31/2019	704	0	100%	704	Meters	0	0	0	0	0	0	0	0	704	0	0	0	0	0	0	0	0	0	0	0	
778	3096	1.5 Meters	MET	PURCHASED	12/31/2019	1,360	0	100%	1,360	Meters	0	0	0	0	0	0	0	0	1,360	0	0	0	0	0	0	0	0	0	0	0	
779	3097	1.5 Meters	MET	PURCHASED	12/31/2019	2,392	0	100%	2,392	Meters	0	0	0	0	0	0	0	0	2,392	0	0	0	0	0	0	0	0	0	0	0	
780	3098	2 Meters	MET	PURCHASED	12/31/2019	1,198	0	100%	1,198	Meters	0	0	0	0	0	0	0	0	1,198	0	0	0	0	0	0	0	0	0	0	0	
781	3099	2 Meters	MET	PURCHASED	12/31/2019	150	0	100%	150	Meters	0	0	0	0	0	0	0	0	150	0	0	0	0	0	0	0	0	0	0	0	
782	3100	2 Meters	MET	PURCHASED	12/31/2019	1,458	0	100%	1,458	Meters	0	0	0	0	0	0	0	0	1,458	0	0	0	0	0	0	0	0	0	0	0	
783	3107	NEPTUNE MACH 10 R9001 METERS - 3" 12" FL	MET	PURCHASED	12/31/2019	6,771	0	100%	6,771	Meters	0	0	0	0	0	0	0	0	6,771	0	0	0	0	0	0	0	0	0	0	0	
784	2445	4" HP TURBINE RECLAIMED METER	MET	PURCHASED	11/18/2017	2,145	0	100%	2,145	Meters	0	0	0	0	0	0	0	0	2,145	0	0	0	0	0	0	0	0	0	0	0	
785	3059	1" Reclaimed Water Meter	MET	PURCHASED	12/31/2016	43,310	0	100%	43,310	Meters	0	0	0	0	0	0	0	0	43,310	0	0	0	0	0	0	0	0	0	0	0	
786	3060	1" Reclaimed Water Meter	MET	PURCHASED	12/31/2017	3,916	0	100%	3,916	Meters	0	0	0	0	0	0	0	0	3,916	0	0	0	0	0	0	0	0	0	0	0	
787	3063	2" Reclaimed Water Meter	MET	PURCHASED	10/2/2014	1,094	0	100%	1,094	Meters	0	0	0	0	0	0	0	0	1,094	0	0	0	0	0	0	0	0	0	0	0	
788	3064	2" Reclaimed Water Meter	MET	PURCHASED	12/31/2015	8,450	0	100%	8,450	Meters	0	0	0	0	0	0	0	0	8,450	0	0	0	0	0	0	0	0	0	0	0	
789	3065	2" Reclaimed Water Meter	MET	PURCHASED	12/31/2016	1,531	0	100%	1,531	Meters	0	0	0	0	0	0	0	0	1,531	0	0	0	0	0	0	0	0	0	0	0	
790	3066	2" Reclaimed Water Meter	MET	PURCHASED	12/31/2017	489	0	100%	489	Meters	0	0	0	0	0	0	0	0	489	0	0	0	0	0	0	0	0	0	0	0	
791	3084	1" Reclaimed Water Meter	MET	PURCHASED	10/1/2018	31,422	0	100%	31,422	Meters	0	0	0	0	0	0	0	0	31,422	0	0	0	0	0	0	0	0	0	0	0	
792	3085	1" Reclaimed Water Meter	MET	PURCHASED	10/1/2018	1,869	0	100%	1,869	Meters	0	0	0	0	0	0	0	0	1,869	0	0	0	0	0	0	0	0	0	0	0	
793	3086	2" Reclaimed Water Meter	MET	PURCHASED	10/1/2018	1,819	0	100%	1,819	Meters	0	0	0	0	0	0	0	0	1,819	0	0	0	0	0	0	0	0	0	0	0	
794	3087	2" Reclaimed Water Meter	MET	PURCHASED	10/1/2018	785	0	100%	785	Meters	0	0	0	0	0	0	0	0	785	0	0	0	0	0	0	0	0	0	0	0	
795	3101	1 Reclaim Meters	MET	PURCHASED	12/31/2019	4,975	0	100%	4,975	Meters	0	0	0	0	0	0	0	0	4,975	0	0	0	0	0	0	0	0	0	0	0	
796	3102	1 Reclaim Meters	MET	PURCHASED	12/31/2019	915	0	100%	915	Meters	0	0	0	0	0	0	0	0	915	0	0	0	0	0	0	0	0	0	0	0	
797	3103	1 Reclaim Meters	MET	PURCHASED	12/31/2019	953	0	100%	953	Meters	0	0	0	0	0	0	0	0	953	0	0	0	0	0	0	0	0	0	0	0	
798	3104	1 Reclaim Meters	MET	PURCHASED	12/31/2019	5,616	0	100%	5,616	Meters	0	0	0	0	0	0	0	0	5,616	0	0	0	0	0	0	0	0	0	0	0	
799	3105	1 Reclaim Meters	MET	PURCHASED	12/31/2019	2,710	0	100%	2,710	Meters	0	0	0	0	0	0	0	0	2,710	0	0	0	0	0	0	0	0	0	0	0	
800	3106	2 Reclaim Meters	MET	PURCHASED	12/31/2019	828	0	100%	828	Meters	0	0	0	0	0	0	0	0	828	0	0	0	0	0	0	0	0	0	0	0	
Construction In Progress As Of September 30, 2022																															
801	2485	SR44 Utility Relocation - 421-5555-580.63-01-CB1403 - FY19-20	WIP	PURCHASED		\$46,620	0	100%	46,620	WSLines	\$0	\$0	\$0	\$6,867	\$0	\$16,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
802	2510	Round Lake Utilities Phase 1 - Widening - (WI2002) - FY19-20	WIP	PURCHASED		43,828	0	100%	43,828	WSLines	0	0	0	6,456	0	15,063	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
803	3465	Round Lake Utilities Phase 1 (WI2002) - 425-5555-580.63-01-WI2002 - FY20-21	WIP	PURCHASED		2,209,816	0	100%	2,209,816	WSLines	0	0	0	325,489	0	759,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
804	3597	Round Lake Utilities Phase 1 - (WI2002) - 425-5555-580.63-01-WI2002 - FY21-22	WIP	PURCHASED		3,433	0	100%	3,433	WSLines	0	0	0	506	0	1,180	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
805	3554	Water treatment plant #2 new well (WA1507) - 425-5555-580.63-01-WA1507 - FY	WIP	PURCHASED		2,231	0	100%	2,231	WT	0	2,231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
806	3445	Water Treatment Plan #2 New Well (WA1507) - 425-5555-580.63-01-WA1507 - F	WIP	PURCHASED		45,323	0	100%	45,323	WT	0	45,323	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Water treatment Plant Expansion and Improvement (WA2002) - 425-5555-580.63-										546,254	0	100%	546,254	WT	0	546,254	0	0	0	0	0	0	0	0	0	0	0	0	0
807	3446	01-WA2002 - FY20-21	WIP	PURCHASED		123,471	0	100%	123,471	RWTrans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
808	3558	Limit Ave reclaim interconnect (WW2211) - 425-5555-580.63-01-WW2211 - FY21	WIP	PURCHASED		931	0	100%	931	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
809	2489	Public Works Complex - 500-5555-580.63-01 - FY19-20	WIP	PURCHASED		38,453	0	100%	38,453	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
810	2505	Public Works Complex - 500-5555-580.63-01 - FY19-20	WIP	PURCHASED		528,442	0	100%	528,442	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
811	3556	WWTP #1 Expansion (WA2002) - 425-5555-580.63-01-WA2002 - FY21-22	WIP	PURCHASED		75,782	0	100%	75,782	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
812	2493	WWTP I & 2 Evaluation	WIP	PURCHASED		289,284	0	100%	289,284	ST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
813	2508	WWTP #1 Expansion & Impr. - (WA2002) - FY19-20	WIP	PURCHASED																											
814		TOTAL SYSTEM ASSETS - CURRENTLY REPORTED				\$91,603,891	(\$98,682)		\$91,505,209		\$907,137	\$9,895,883	\$0	\$12,044,170	\$0	\$6,094,420	\$136,373	\$142,646	\$2,271,575	\$27,185,794	\$0	\$9,787,424	\$10,121,209	\$9,780,672	\$0	\$0	\$3,071,476	\$171,890			
815		ALLOCATION OF OTHER DEVELOPER CONTRIBUTIONS							\$0		\$0	\$0	\$0	\$0	\$0	\$66,429	\$0	\$0	\$0	\$0	\$0										