



CITY OF DELAND
WORKSHOP OF THE CITY COMMISSION
JANUARY 17, 2023 AT 5:30 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE

AGENDA

CALL TO ORDER

ROLL CALL

NEW BUSINESS

1. Presentation re Utility Rate Study.

CITY COMMISSION

ADJOURNMENT

The DeLand City Commission holds its regular meetings on the first and third Mondays of each month at 7:00 p.m. in the DeLand City Commission Chambers, 120 South Florida Avenue, DeLand. Notice of special meetings, workshops, changes in dates, times or locations are provided by separate Public Notices, which are posted at City Hall and on the City's web site.

The City of DeLand may take action on any matter during this meeting, including items that are not set forth within this agenda.

Public participation is encouraged on any matter on the agenda. If you desire to be recognized by the Mayor, please fill out a Speaker's Card and present it to the City Clerk.

Minutes of the DeLand City Commission meetings are not transcribed verbatim. If any person decides to appeal a decision made by the City Commission with respect to any matter considered at a public meeting or hearing, he/she will need a record of the proceedings including all testimony and evidence upon which the appeal is to be based. To that end, such person will want to ensure that a verbatim record of the proceedings is made by a court reporter, at the person's own expense.

In accordance with the American Disabilities Act, persons needing a special accommodation in order to participate in the proceedings should notify the City Clerk's Office at least 48 hours in advance of the meeting: 626-7132.

Assisted Listening System receivers are available for the hearing impaired, and can be obtained from the City Clerk.

If you wish to obtain information regarding the City Commission's Agenda, please call the City Clerk's Office: 626-7132.

We respectfully request that all pagers and cell phones be turned OFF during City Commission meetings.

Electronic Information! City Commission agendas and short form minutes are now available on the City's web page: www.deland.org.



City of DeLand

2023 Utility Rate and Development

Connection Fee Study

January 17, 2023



Project Scope

Water, Wastewater and
Reclaimed Water Revenue
Sufficiency Forecast

Water and Wastewater
Development Fee Update



2021 Rate Study Results

- 4.5% annual water rate adjustments through FY 2026; 1.5% annual sewer rate adjustments through FY 2026
- Rate adjustments adopted by City Ordinance
- \$178.2 million seven-year CIP
- \$84.8 million of new debt assumed
- Several reclaimed water rate structure modifications
- Increased water and wastewater development connection fees

2023 Update - Revenue Sufficiency Forecast



Key Changes to 2023 Utility Financial Forecasts (compared to 2021)

- Updated forecast starts with FY 2023 budget and now extends through FY 2028
- Capital improvement plan now \$208 million (was \$178 million)
- Issuance of new loans for \$98 million by FY 2026
- Key capital project costs
 - › Wiley M. Nash Plant Expansion: \$83 million (was \$36 million, however some level of grants will be available)
 - › Utility Admin. Building: \$15 million (was \$10 million)
- \$29 million of additional loans assumed in FY 2027 and FY 2028 alternative water and septic-to-sewer projects

Updated Rate Adjustments

Existing ordinance

Fiscal Year	Water	Wastewater	Typical 5,000 Gallon Residential Monthly Bill
FY 2023			\$76.23
FY 2024	4.5%	1.5%	\$77.90
FY 2025	4.5%	1.5%	\$79.69
FY 2026	4.5%	1.5%	\$81.51*

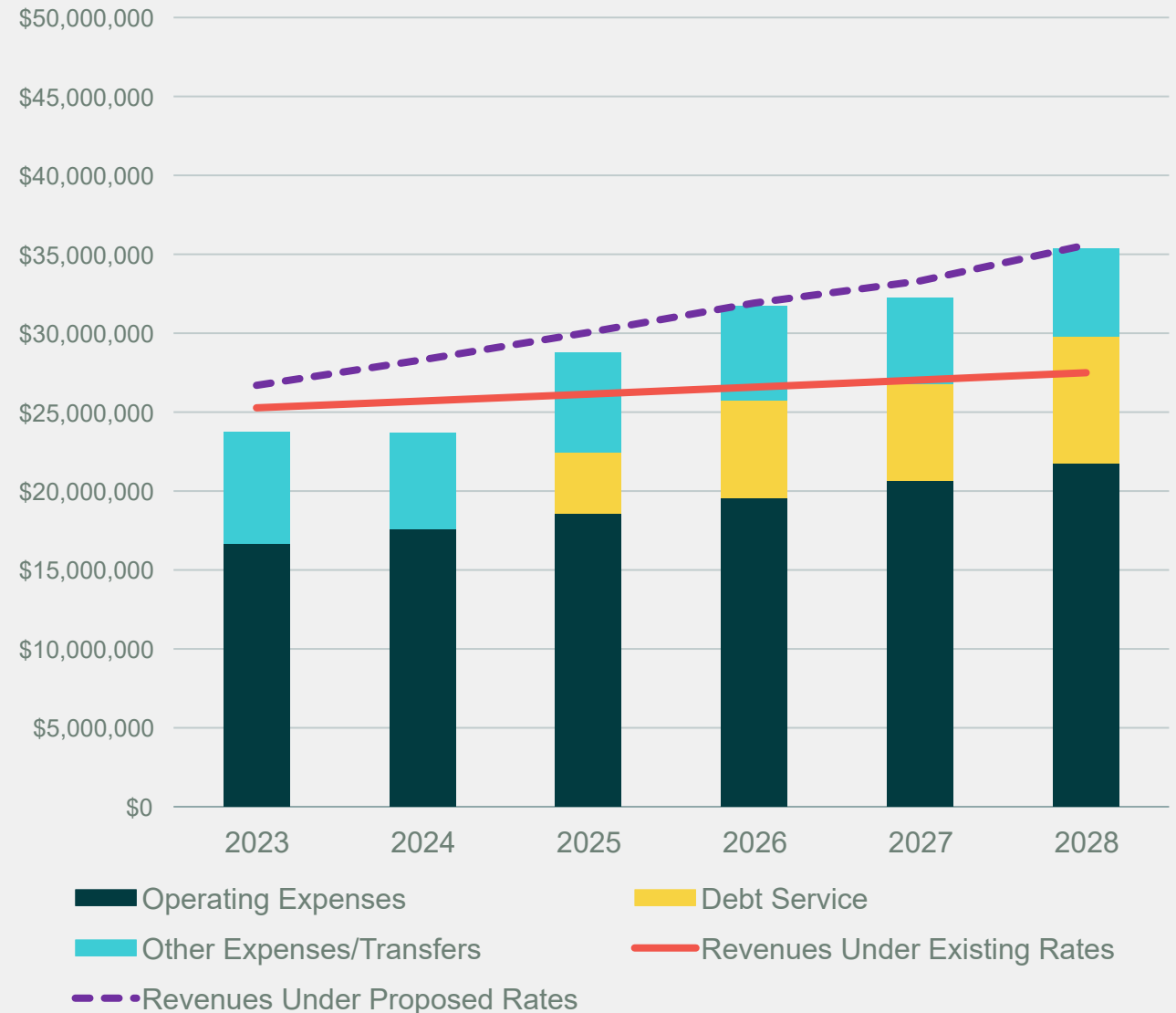
Proposed changes to Ordinance based on

Fiscal Year	Water	Wastewater	Typical 5,000 Gallon Residential Monthly Bill
FY 2023			\$76.23
FY 2024	4.5%	4.0%*	\$79.18
FY 2025	4.5%	4.0%*	\$82.29
FY 2026	4.5%	4.0%*	\$85.51*

*Existing ordinance includes 1.5% annual wastewater rate increases; propose 4.0% per year (instead of 1.5%) through FY 2026; Combined 5,000 gallon bill by FY 2026 increases to \$81.51 under existing ordinance (compared to \$85.51 under proposed).

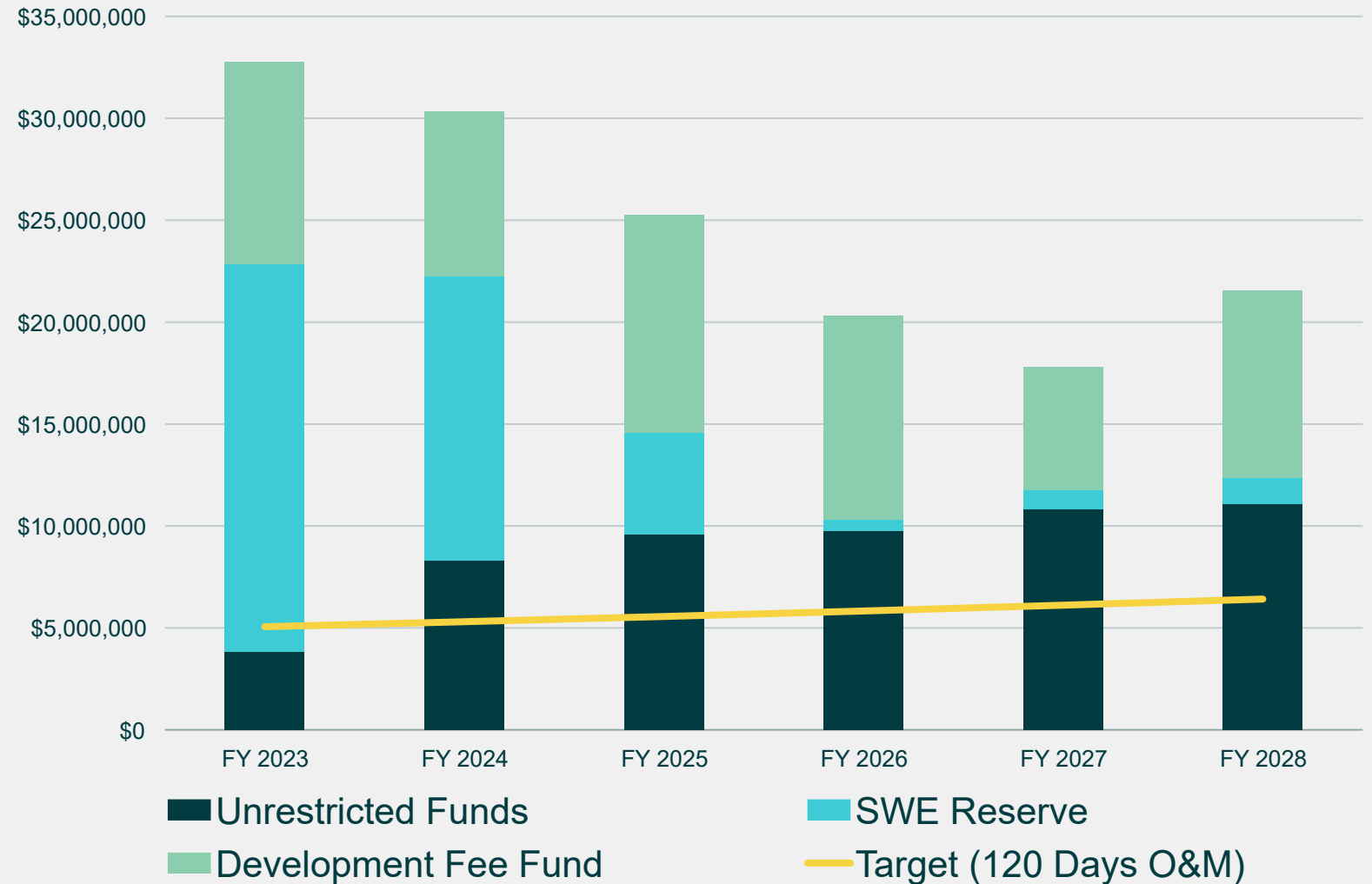
Combined Revenue Sufficiency at Proposed Rates

- Combined revenues at existing rates are projected to not meet revenue requirements later in the forecast period
- A high value CIP and anticipated new debt service are increasing the gross revenue requirements
- Adjusted revenues are projected to meet revenue requirements through the forecast period

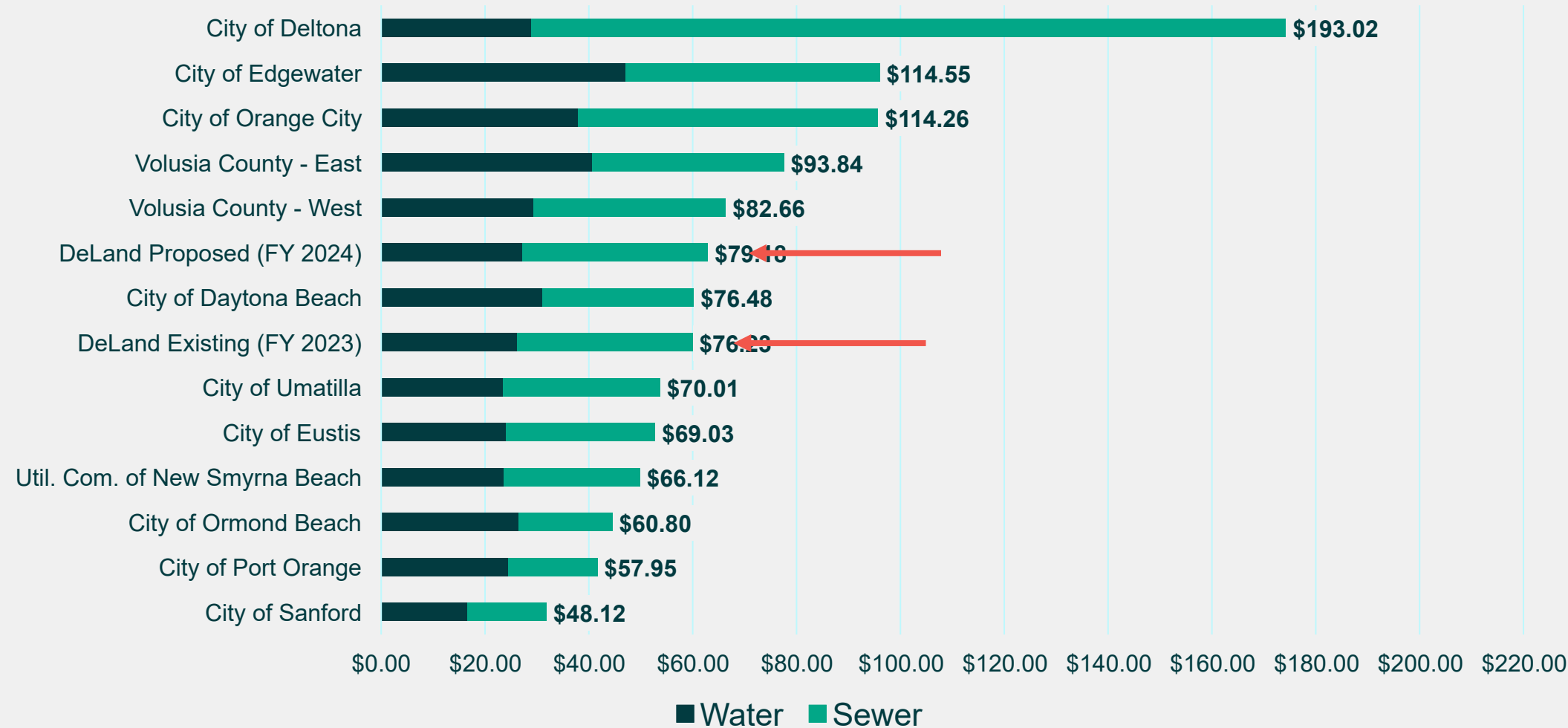


Fund Balance Forecast

- City has \$19 million in Surface Water Expansion (SWE) funds set aside for future projects
- Utility maintains debt capacity should project costs increase and the City desires to preserve cash levels
- Amounts reflect proposed rate adjustments through FY 2026 and projected annual CPI adjustments thereafter
- Projected additional wastewater rate adjustment in FY 2028 (approx. 7% - to be determined in several years)



Local Comparison at 5,000 gallons consumption



Utility Development Connection Fee Update



Discussion of Primary Factors

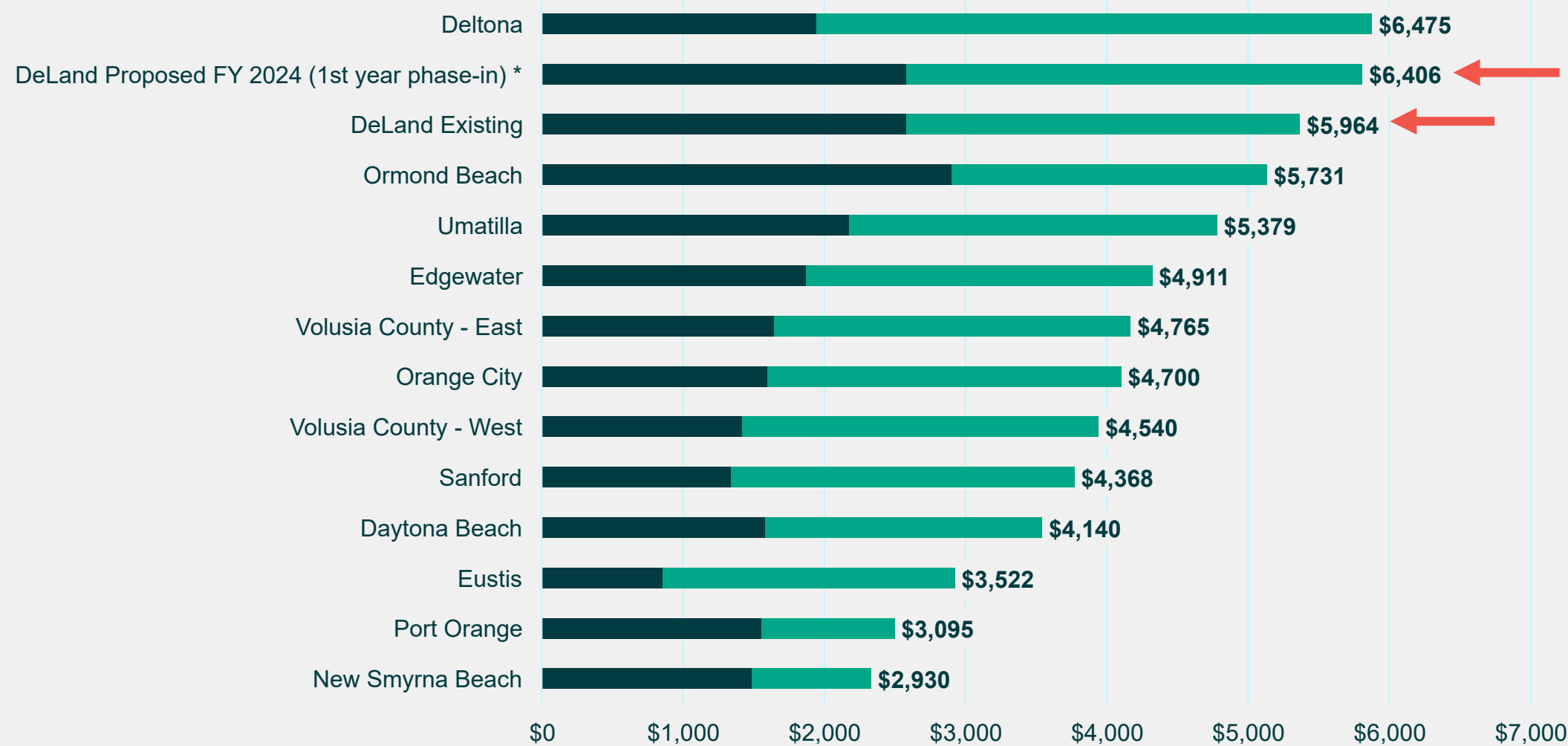
- Water:
 - › \$37.3 million of expansion related capital improvements next several years
 - Including an additional 2.0 MGD of capacity being added through water source outside of Blue Springs
 - › Blended cost approach between existing capacity and new capacity
- Wastewater
 - › \$147.0 million of expansion related capital improvements next several years
 - Including an additional 2.0 MGD of capacity being added at Wiley M. Nash WWTP

Existing and Calculated Development Connection Fees

Description	Existing	Calculated	Variance
Water	\$2,580.00	\$2,580.00	\$0.00
Wastewater	3,384.00	5,151.00	1,767.00
Total	\$5,964.00	\$7,731.00	\$1,767.00

- Note that the fees above represent the maximum supported fee level based on the approach used and data available
- The City can implement fees at this level or lower.
- If the fees are implemented at a lower rate than calculated, then the cost burden to the utility from future expansion projects is picked up by existing users more than growth.
- We recommend a phase-in approach (e.g. four-year phase-in); comparison on next slide indicates first year of four-year phase-in

Local Comparison – Development Connection Fees



* First year phase-in of fees shown (based on four-year implementation plan). Amount is preliminary as of January 12 and subject to change upon final report.

Rate Study Recommendations

1. Modify the existing rate ordinance to reflect 4.0% wastewater rate increases for the beginning of FY 2024, FY 2025, and FY 2026.
2. Review revenue sufficiency annually to ensure on target.
3. Phase in the calculated water and wastewater development fees; suggest a four-year phase in, with a review after two years (i.e., by early 2025).
4. Comply with Chapter 180.136 FS regarding customer notification of any public meeting where rate adjustments may be increased



Thank you!

Contacts: Tony Hairston

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CITY OF **DELAND**

2023 Water and Wastewater Development Connection Fee Study - DRAFT

January 12, 2023



January 12, 2023

Mr. Michael Grebosz
Assistant City Manager
City of DeLand
120 S. Florida Avenue
DeLand, FL 32720

Subject: **2023 Water and Wastewater Development Connection Fee Study - DRAFT**

Dear Mr. Grebosz:

Enclosed is the 2023 water and wastewater development connection fee study report for your use and reference. The attached report includes an executive summary followed by technical sections regarding the calculation of both the water and wastewater development connection fees and additional background information. If you should have any questions, please do not hesitate to contact me. It has been a pleasure working with you, and we thank you and the City of DeLand staff for the support provided during the course of this study.

Respectfully submitted,

RAFTELIS FINANCIAL CONSULTANTS, INC.

Tony Hairston
Vice President

Michelle Galvin
Consultant

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Executive Summary

Introduction

The City of DeLand (City) is situated in the east central part of Florida in Volusia County and provides utility service to approximately 22,800 potable water customers and 15,700 sewer customers throughout the City's service area. The City contracted with Raftelis Financial Consultants, Inc. (Raftelis) to review and update the City's existing water and wastewater development connection fees which were last increased in 2021. Raftelis completed the 2021 Water, Wastewater, and Reclaimed Water Rate and Development Connection Fee Study (2021 Study) for the City which included recommendations to increase the fees, however, since the completion of this study, the City is experiencing a significant increase in inflation to capital costs. The City desires to update the development connection fees for water and wastewater to capture these higher capital costs so that growth continues to pay its own way.

Development connection fees are important sources for utilities to fund infrastructure costs related to growth. The study herein is based on the costs to provide infrastructure to address needs related to growth based on data specific to each service and related to the City's characteristics. The calculated development connection fees set forth in this study reflect generally acceptable development fee methodologies, where applicable.

The report herein outlines the methodologies, assumptions, and considerations in the development of each updated fee calculation. The following table summarizes the City's existing residential development connection fees compared to the updated, full cost recovery development connection fees based on the analysis in this report:

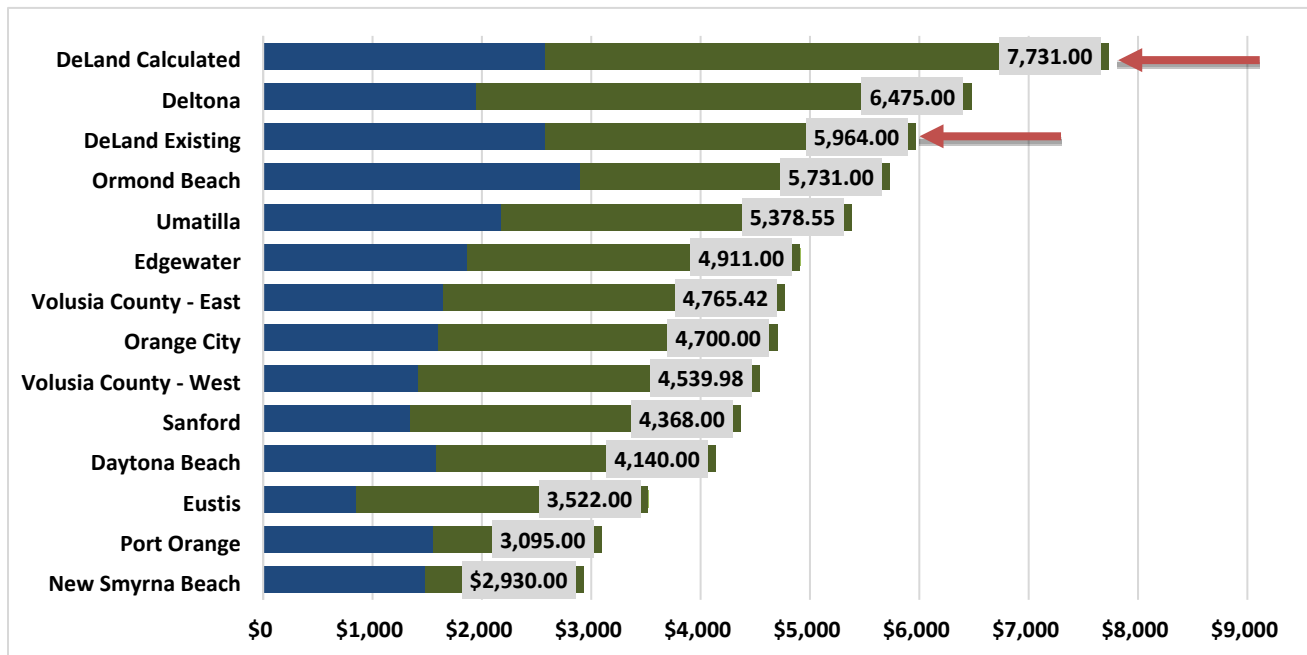
Table ES-1 – Calculated Water and Wastewater Development Connection Fees

Description	Existing	Calculated	Variance
Water	\$2,580.00	\$2,580.00	\$0.00
Wastewater	3,384.00	5,151.00	1,767.00
Total	\$5,964.00	\$7,731.00	\$1,767.00

As shown above, the overall net increase in calculated development connection fees are \$1,767 higher than the combined water and wastewater development connection fees adopted by the City in 2021. This is due to substantial increases in wastewater projects since 2021. The underlying level of service (LOS) used to determine the fees has been updated based on an analysis of customer consumption characteristics developed during the 2021 Study, and represents an equitable allocation of these facilities to each new connection.

A comparison of the City's existing and fully calculated water and wastewater development connection fees with other municipalities is shown below for informational purposes:

Figure ES- 1 – Residential Water and Wastewater Development Connection Fee Comparison



Observations and Recommendations

Based upon the principal considerations and assumptions used to derive the results of our analyses as summarized in the attached report, which should be read in its entirety, we are of the opinion that:

1. The development connection fees developed within this report reflect the full recovery of identified costs and the City has discretion to phase-in or otherwise adopt less than the fully calculated fees so long as the fees are applied in an equitable and reasonable manner. Adopting less than the calculated fees would increase the reliance on monthly utility rates and other revenue sources to meet the water and wastewater infrastructure demands related to growth.
2. The City should collect and maintain development connection fee revenue in a designated sub-account for each fee to easily track the collection and expenditure of funds.
3. The City should consider phasing in the calculated wastewater development fee over four years, with the next review after two years (i.e., by early 2025). The wastewater development fee should be increased as follows: Year 1: \$3,825.75; Year 2: \$4,267.50; Year 3: \$4,709.25; and Year 4: \$5,151.00.

Section 1 – Introduction

Introduction

The City of DeLand (City) is situated in the east central part of Florida along the eastern shore of the St. Johns River. Located in Volusia County, the City has a population of over 39,000 people and provides utility service to approximately 22,800 potable water customers and 15,700 sewer customers throughout the City's service area, which includes certain areas outside the City limits. To meet the demands of future development, it is critical that the City have sufficient resources to fund its growth-related infrastructure needs. The City recognizes that development connection fees are an important funding source for growth-related assets and infrastructure to ensure that costs of growth are paid for by growth. The City's current water and wastewater development connection fees were adopted in 2021 pursuant to Ordinance No. 2021-29. Due to recent significant increases in capital costs, including the anticipated expansion of the Wiley M. Nash wastewater treatment plant, the City authorized Raftelis Financial Consultants, Inc. (Raftelis) to conduct this 2023 Water and Wastewater Development Connection Fee Study (Study) to update its water and wastewater development connection fees.

Development Connection Fee Background

Development connection fees are one-time charges established as a means to recover in whole or in part, the costs associated with infrastructure needed to accommodate the demands anticipated to be generated by new development. Such capital costs generally include the construction of improvements together with general plant, engineering, administration, surveying, land, legal, and financing costs.

This section provides only a general background regarding development connection fees. Certain circumstances and issues regarding the interpretation of specific statutes or case law should be addressed by qualified legal counsel.

Summary of Report

In addition to Section 1, this report is subdivided into two (2) other sections. The following is a brief discussion of the remaining sections included in this report.

Section 2 – Water Development Connection Fee – This section details the analysis and assumptions used to calculate the water development connection fee that will be charged to new development requiring utility capacity and is based on current and local data.

Section 3 – Wastewater Development Connection Fee – This section details the analysis and assumptions used to calculate the wastewater development connection fee that will be charged to new development requiring utility capacity and is based on current and local data.

Section 2 - Water Development Connection Fee

Introduction

Water development connection fees are one-time charges assessed against new water customers or developers to recover a proportional share of the capital costs incurred by the City to provide water capacity for new customers. This capacity may be already constructed, funded, and available in existing facilities, or the service capacity may be planned and included as future capital projects in a capital improvement program (CIP). Development connection fees are an important funding mechanism to ensure justifiable cost recovery and to limit the burden of funding growth-related projects placed on water ratepayers. With the need for alternative water sources in the future, the water development connection fees are being phased in to start reflecting the cost of these investments.

This section of the report includes a review of the City's existing water development connection fee and discusses the updated calculation of the proposed development connection fees. Additionally, this section includes a comparison of the existing and calculated fees with other nearby utilities.

Existing Water Development Connection Fees

The City's existing water development connection fees were last updated in 2021, pursuant to Ordinance No. 2021-29, and are charged to new customers for connection to the City's water system. The fees are based on the number of fixture units as set forth in the Sec. 30-20(e) Code of Ordinances:

Water Development Connection Fee:

Method A: The maximum number of fixture units which can be served through the water meter providing service to the establishment in question, as stated in Part B of Table 30-20(e)(1).

Method B: An equivalent family unit. A family unit is entitled to 128,000 gallons of water per year (0.128 MGY or 350 gallons per day [gpd]) and is equivalent to 20-fixture units. A large commercial or industrial customer's fee would be based on an equivalent family unit and would be computed as follows: Determine the estimated annual water quantity, then divide by 128,000, then multiply by 20, then multiply by the water unit rate per fixture unit.

For potable irrigation where a separate new residential construction has been approved by the City a water development connection fee equivalent to the 20-fixture unit shall be charged. For estimated quantities not to exceed 128,000 gallons per year. For estimated quantities in excess of 128,000 development connection fees shall be calculated using Method B above.

In determining the water development connection fee for large commercial or industrial customers, the City reserves the right to review and charge the customer the water development connection fee which is the higher of the above methods.

Development connection fee calculations based on fixture counts is a widely accepted manner of applying these fees to new development. The other two significant methods of calculating development connection fees are meter size and attributes (type of use characteristics). City staff indicates that the existing fixture unit method has been effective and staff is accustomed to applying it.

The following table illustrates the existing water development connection fee assessed to customers per equivalent family unit.

Table 1 – Current Water Development Connection Fee

Description	Existing [1]
Water	\$2,580.00

[1] Existing water development connection fee based on 20-fixture units.

Development Connection Fee Methodologies

There are numerous approaches to determining development connection fees that have been adopted by water utilities across the state of Florida and the country. However, two approaches are most often used and are recognized in the industry as cost-justified by the American Water Works Association (AWWA) and Water Environmental Federation (WEF)¹. These two approaches are the System Buy-In method and the Incremental Cost method.

Under the System Buy-In method, development connection fees are based upon the “buy-in” concept that existing users, through service charges and other up-front charges, have developed a valuable public capital facility. This method is appropriate for utility systems, or components of utility systems, with additional capacity already in place, and provides an estimate of the cost of providing a unit of capacity based upon the net equity of the existing assets. This method calculates a fee based upon the proportional cost of each user’s share of the existing system capacity available for new customers. The costs of the facilities are based on a review of fixed asset records and can be based on original asset costs or may include escalation of the original asset costs to current dollars. Excluded from the calculation are local service lines that are dedicated to serving only existing customers, vehicle and minor equipment costs, and assets contributed by or paid for by developers.

The Incremental Cost method focuses on the cost of adding additional facilities to serve new customers. It is most appropriate in situations where additional capacity and/or trunk line extensions/expansions to provide service to new customers and the costs of the capacity can be tied to an approved CIP or master plan, such as the various alternative water projects related to the West Volusia Water Suppliers (WVWS) and Blue Springs MFL the City is considering. Under this method, it is important that any proposed capital projects required to address deficiencies in the existing facilities be excluded from the determination of the development connection fee. This includes projects required to meet new or existing regulatory requirements and/or renewals and replacements of existing facilities.

The development connection fee proposed in this report is based on a hybrid method as there is consideration that the City has a significant investment in existing assets and has identified certain required improvements over the next several years to serve new growth. The alternative water projects reflect a significantly higher cost per gallon than the existing City water capacity. The costs of alternative water have been blended with the City’s existing capacity to begin capturing some of this cost from new development that is causing the need to find new water supply, but does not reflect the full cost of these alternative water projects. The City should consider updating the development connection fees by the beginning of 2025 to ensure the appropriate alternative water projects are included in the development connection fee calculation and that growth is paying an equitable share of the costs.

¹ AWWA Manual M26 – Water Rates and Related Charges, Ch. 3: System Development Charges, pp. 19-33.

Design of Water Development Connection Fee

Two significant components need to be addressed in the design of the water development connection fees: 1) the level of service to be apportioned to the applicants that request system capacity; and 2) the amount of capital costs to be recovered from a new customer requesting service. Both of these issues are related to the level of the development connection fee expressed on an equivalent residential connection (ERC) basis which represents the average capacity required to service a typical individually metered single family residential account. As previously discussed, the City assesses the development connection fees based on fixture counts and values.

Level of Service Requirements

Level of service (LOS) is an indicator of the amount of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility. LOS indicates the capacity per unit of demand for each public facility and is currently 128,000 gallons per year for a typical single family home, which equates to approximately 350 gallons per day. The LOS commonly used for water service is the amount of flow (usually gallons) allocable to each ERC expressed on a daily basis. The LOS generally represents the amount of capacity allocable to an ERC, whether such capacity is actually used or not (commonly referred to as “readiness to serve”). An ERC is representative of the average capacity required to service a typical individually metered single family residential account. This class of users typically utilizes a 5/8” or 3/4” meter and represents the largest customer class served by a public utility and generally the lowest level of usage requirements for a specifically metered account. In the City’s case, an ERC is equal to 20 fixture units.

An analysis was completed of the customer data during the 2021 Water, Wastewater, and Reclaimed Water Rate and Development Connection Fee Study (2021 Study) that showed many single family homes use below the 350 gpd LOS currently in place. Therefore, it was recommended that the City reduce the LOS for a typical single family connection to 300 gpd for development connection fee purposes. This updated LOS equated to 15 gpd per fixture unit, based on a standard of 20 fixture units per ERC. The calculations proposed within this Study will also be based on this revised LOS of 300 gpd.

Capital Costs Recovered

Buy-In Value

Water development connection fees typically include the growth-related infrastructure costs associated with water supply, treatment, and transmission. The City has made a substantial investment in these types of facilities with capacity available for new users. The water system has a permitted average daily use of 7.44 million gallons per day (MGD) withdrawal limitation from the St. Johns River Water Management District (SJRWMD), with certain requirements for recharge requirements from reclaimed water activities. The consumptive user permit (50116-30) was recently updated for the City on December 20, 2019. The City is currently producing about 5.400 MGD annually to provide service to existing development. Since existing capacity is available to serve a portion of the anticipated near-term growth in the City’s water service area, it is appropriate to include the value of existing facilities in the water development connection fee calculation.

The value of existing assets was determined based on the City’s current fixed asset records as of September 30, 2022 and supplemented by other information available, which was used and analyzed to determine certain allocations for assets that were not well defined in the fixed asset records. The fixed asset records included a listing of water assets with its asset number, cost basis (Original Cost), accumulated depreciation, and date acquired for all assets. Certain

assets however are all grouped together in a few line items with limited details. The Replacement Cost New Less Depreciation (RCNLD) methodology is used to determine the value of the existing water fixed assets in the development fee calculation. The RCNLD value is based on applying an inflationary value to the original purchase price of the assets based on when they were purchased and then factoring in the percentage that each asset has been depreciated based on the unique service life of each asset. For those assets that have been fully depreciated, the RCNLD value is \$0. The total RCNLD value of all the water assets included in the water development connection fee calculation is approximately \$56.9 million.

The fixed assets were also classified by functional categories such as treatment and transmission to identify which of the assets are part of the major system backbone infrastructure and thus should be part of the water development connection fee calculation. Local service lines that are dedicated to serving only existing customers, vehicle and minor equipment costs, and assets contributed by or paid for by developers are not included in the water development connection fee calculation. Table 2 summarizes the value of existing water assets with capacity available to serve new customers:

Table 2: Water Fixed Asset Valuation

Description [1]	RCNLD
Treatment	\$13,267,325
Transmission	43,596,626
Total	\$56,863,951

[1] Amounts derived from Exhibit 1.

Incremental Cost

The City is one of four members of the West Volusia Water Suppliers (WVWS) group that includes Volusia County, Orange City, and Deltona that are working together to meet the Minimum Flow Levels (MFLs) for Blue Springs. While many of these projects are still in the investigation stage, certain initiatives are being undertaken by the City to meet the requirements of sustaining their Consumptive User Permit (CUP) capacity including a new water plant outside of the Blue Springs area and significant investment in reclaimed water line infrastructure. At this time the reclaimed water assets are embedded in the wastewater system, but the new water plant is included in this water development connection fee update. The water treatment plant is anticipated to cost approximately \$10 million and to provide up to 2.000 MGD of water capacity. The City is also making additional investments to extend water lines to meet development and to increase the capacity of the system. The table below provides the incremental costs based on the functional category of service.

Table 3: Incremental Water Asset Investments

Description [1]	Amount
Treatment	\$15,360,000
Transmission	1,316,300
Total	\$16,676,300

[1] Amounts obtained from Exhibit 2.

Water Development Connection Fee Calculation

To determine the unit cost of capacity, the sum of the RCNLD value of the City's water system assets and the incremental costs identified are divided by the total average day capacity of 9.440 MGD. Transmission capacity is

based on the treatment capacity. This calculation produces a unit cost expressed in gallons per day. Table 4 illustrates the calculation of the water development connection fee under the hybrid approach:

Table 4: Water Development Connection Fee Calculation

Description	Treatment	Transmission	Total
Existing Facilities [1]	\$13,267,325	\$43,596,626	\$56,863,951
Other Planned Improvements	15,360,000	1,316,300	16,676,300
Total Costs Recovered	\$28,627,325	\$44,912,926	\$73,540,251
Existing Capacity (MGD)	7.440	7.440	7.440
Future Capacity (MGD)	2.000	2.000	2.000
Total Capacity (MGD)	9.440	9.440	9.440
Unit Cost per Gallon	\$3.03	\$4.76	\$7.79
Weighted Cost per Gallon [1]	\$4.14	\$4.76	\$8.90
Level of Service	300	300	300
Calculated Fee per ERC	\$1,242.58	\$1,427.32	\$2,669.90
Proposed Fee (no change to existing fee)			\$2,580.00

[1] The weighted cost per gallon for treatment is based on a weighting of 60% for existing treatment and 40% for future treatment capacity.

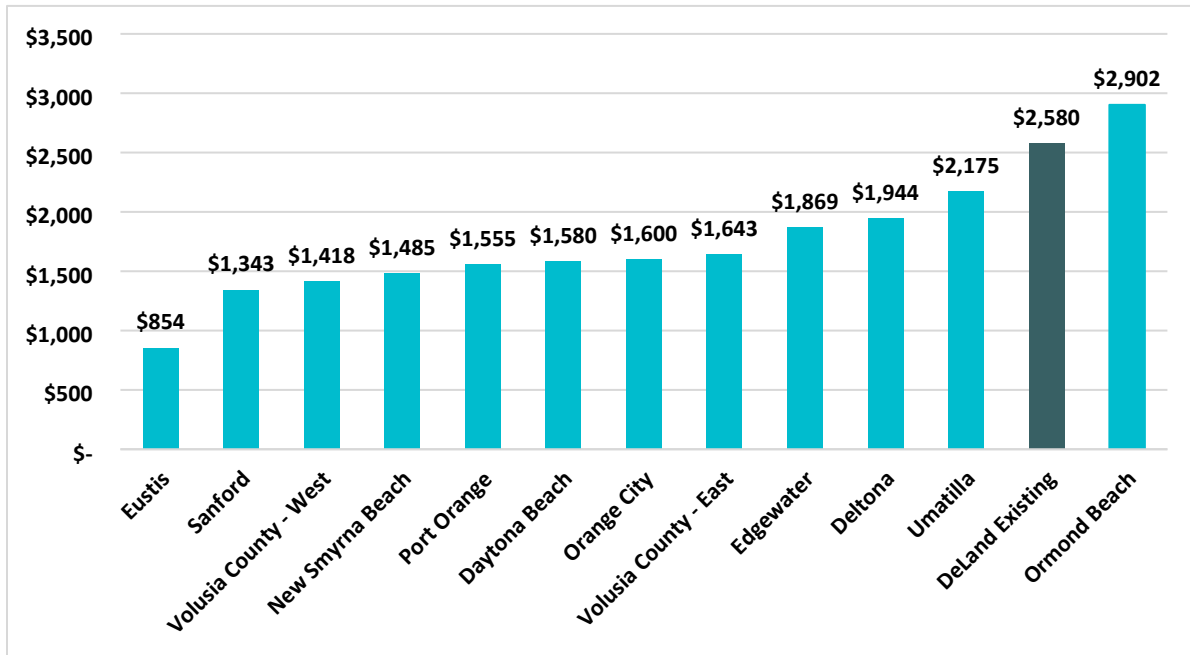
As shown above, there is no proposed change to the water development connection fee since the calculated fee is not significantly different than the fees calculated and adopted in 2021.

Water Development Connection Fee Comparison

The figure below provides a comparison of the City's existing water development connection fees to similar fees charged by other nearby utility providers:

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Figure 1 – Residential Water Development Connection Fee Comparison



Section 3 - Wastewater Development Connection Fee

Introduction

Wastewater development connection fees are one-time charges assessed against new wastewater customers or developers to recover a proportional share of the capital costs incurred by the City to provide capacity for new customers. This capacity may be already constructed, funded, and available in existing facilities, or the service capacity may be planned and included as future capital projects in a CIP. Development connection fees are an important funding mechanism to ensure justifiable cost recovery and to limit the burden of ratepayers funding growth-related projects.

This section of the report includes a review of the City's existing wastewater development connection fee and discusses the updated calculation of the proposed development connection fees. Additionally, this section includes a comparison of the existing and calculated fees with other nearby utilities.

Existing Wastewater Development Connection Fees

Similar to the water development connection fees, the City's existing wastewater development connection fees were also last updated in 2021, pursuant to Ordinance No. 2021-29, and are assessed to new customers based on the number of fixture units as set forth in the Sec. 30-20(e) Code of Ordinances:

Wastewater Development Connection Fee:

An equivalent family unit. A family unit is entitled to 110,000 gallons of wastewater per year (110 MGY) (with biological loading of 192 pounds per year and suspended solids loading of 234 pounds per year) and is equivalent to 20 fixture units. A large commercial or industrial customer's fee would be based on an equivalent family unit and would be computed as follows:

Method A: Determine the established annual wastewater quantity, then divide by 110,000 gallons, then multiply by 20, then multiply by the wastewater unit rate per fixture unit.

Method B: Determine the estimated annual biological loading (pounds per year), then divide by 192, then multiply by 20, then multiply by the wastewater unit rate per fixture unit.

Method C: Determine the estimated annual suspended solids loading (pounds per year), then divide by 234, then multiply by 20, then multiply by the wastewater unit rate per fixture unit.

In determining the wastewater development connection fee for large commercial or industrial customers, the City reserves the right to review and charge the customer the water development connection fee which is the highest of the above methods.

Development connection fee calculations based on fixture counts is a widely accepted manner of applying these fees to new development. The other two significant methods of calculating development connection fees are meter size and attributes (type of use characteristics). City staff indicates that the existing fixture unit method has been effective, and staff is accustomed to applying it.

The following table illustrates the existing wastewater development connection fee assessed to customers per equivalent family unit:

Table 5 – Current Wastewater Development Connection Fee

Description	Existing [1]
Wastewater	\$3,384.00

[1] Existing wastewater development connection fee based on 20-fixture units.

Development Connection Fee Methodologies

As mentioned in Section 2. Water Development Connection Fee, there are numerous approaches to determining development connection fees that have been adopted by utilities across the state of Florida and the country. However, two approaches are most often used and are recognized in the industry as cost-justified by the AWWA and WEF². These two approaches are the System Buy-In method and the Incremental Cost method. A brief description of these two approaches may be found in Section 2. The development connection fee proposed in this report is based on a hybrid method as there is consideration that the City has a significant investment in existing assets and has identified certain required improvements over the next several years to serve new growth.

Design of Wastewater Development Connection Fee

Two significant components need to be addressed in the design of the wastewater development connection fees: 1) the level of service to be apportioned to the applicants that request system capacity; and 2) the amount of capital costs to be recovered from a new customer requesting service. Both of these issues are related to the level of the development connection fee expressed on an ERC basis which represents the average capacity required to service a typical individually metered single family residential account.

Level of Service Requirements

LOS is an indicator of the amount of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility. LOS indicates the capacity per unit of demand for each public facility and is currently 110,000 gallons per year for a typical single family home, which equates to approximately 300 gallons per day or 85% of the water LOS. The LOS commonly used for wastewater service is the amount of flow (usually gallons) allocable to each ERC expressed on a daily basis. The LOS generally represents the amount of capacity allocable to an ERC, whether such capacity is actually used or not (commonly referred to as “readiness to serve”). An ERC is representative of the average capacity required to service a typical individually metered single family residential account. This class of users typically utilizes a 5/8” or 3/4” meter and represents the largest customer class served by a public utility and generally the lowest level of usage requirements for a specifically metered account.

As discussed above, the water LOS is proposed to be reduced to 300 gpd. Based on data available during the 2021 Study, maintaining the existing wastewater to water LOS ratio of approximately 85% was reasonable and therefore

² AWWA Manual M26 – Water Rates and Related Charges, Ch. 3: System Development Charges, pp. 19-33.

recommended that the City reduce the LOS for a typical single family connection to 250 gpd for development connection fee purposes. The calculations proposed within this Study will also be based on this revised LOS of 250 gpd.

Capital Costs Recovered

Buy-In Value

According to staff, the City’s wastewater treatment facility has been rated to provide 6.000 MGD of capacity, and the average daily sewage treated at the facility is currently 4.000 MGD. Since there is capacity available to serve the anticipated near-term growth in the City’s wastewater service area, it is appropriate to include the value of existing facilities in the wastewater development connection fee calculation.

The value of existing assets was determined based on the City’s current fixed asset records as of September 30, 2022 and supplemented by other information available, which was used and analyzed to determine certain allocations for assets that were not well defined in the fixed asset records. The fixed asset records included a listing of wastewater assets with its asset number, cost basis (Original Cost), accumulated depreciation, and date acquired for all assets. Certain assets however are all grouped together in a few line items with limited details. The RCNLD methodology is used to determine the value of the existing wastewater fixed assets in the development fee calculation. The RCNLD value is based on applying an inflationary value to the original purchase price of the assets based on when they were purchased and then factoring in the percentage that each asset has been depreciated based on the unique service life of each asset. For those assets that have been fully depreciated, the RCNLD value is \$0. The total RCNLD value of all the wastewater assets included in the wastewater development connection fee calculation is approximately \$51.0 million.

The fixed assets were also classified by functional categories such as treatment and collection to identify which of the assets are part of the major system backbone infrastructure and thus should be part of the wastewater development connection fee calculation. Local service lines that are dedicated to serving only existing customers, vehicle and minor equipment costs, and assets contributed by or paid for by developers are not included in the wastewater development connection fee calculation. Table 6 summarizes the value of existing wastewater assets with capacity available to serve new customers:

Table 6: Wastewater Fixed Asset Valuation

Description [1]	RCNLD
Treatment	\$12,062,574
Collection	38,963,414
Total	\$51,025,988

[1] Amounts derived from Exhibit 1.

Incremental Cost

The City provided a CIP that identifies several wastewater upgrade and expansion projects that will provide benefits to new development. The primary project associated with new capacity is the expansion of the Wiley M. Nash wastewater treatment plant which is planned to provide for an additional 2.0 MGD of treatment capacity. Since this expansion is to help serve new connections to the wastewater system it is appropriate to also include the value of the expansion in the wastewater development connection fee calculation. Other projects from the CIP that are improvements to or expansions of the existing collection and treatment facilities have been included in the

wastewater development connection fee calculation. The table below provides the incremental costs based on the functional category of service.

Table 7: Incremental Wastewater Asset Investments

Description [1]	Amount
Treatment	\$91,069,208
Collection	27,049,994
Total	\$118,119,202

[1] Amounts obtained from Exhibit 2.

Debt Service

The City has no outstanding debt on the utility system. However, coinciding with the large wastewater treatment plant expansion and major force main improvements, the City will be required to issue debt to fund a portion of these improvements. Based on discussions with staff, the City is anticipated to issue \$40,640,000 of State Revolving Fund (SRF) debt. For the methodology used herein, this new debt will be factored into the cost basis used to determine the development connection fees since there are interest and financing costs associated with the debt. Additionally, the debt will not be repaid solely by future collections of development connection fees so credits will be provided to avoid the appearance of charging future connections twice for the improvements funded by debt.

An important step in calculating the development connection fee is to add the financing costs associated with the debt mentioned above. The addition of the interest costs is important since it represents the carrying costs of the assets. Based on information obtained from the Florida Department of Environmental Protection (FDEP), the current interest rate for Clean Water SRF loans have averaged 0.02%. For the purposes of the development connection fee analysis, a discount rate of 1.00% is used to calculate the total principal and interest net present value (NPV) on the anticipated future debt issuance. The NPV calculated is then allocated between the water and wastewater system according to the projects that will be funded by the debt issuance.

Table 8: NPV on New Debt

Description	Principal NPV	Interest NPV	Total NPV	Water Allocation	Wastewater Allocation
Proposed 2023 SRF	\$36,913,560	\$4,132,833	\$41,046,393	0.00%	100.00%

While the NPV was calculated on the principal and interest components of the outstanding debt payment, only the interest amount is added to the development connection fee calculation. The principal amount is already reflected through the asset values that have been accumulated. The table below demonstrates the allocation of the interest amounts between the water and wastewater systems:

Table 9: Allocation of Interest NPV on New Debt

Description	Interest NPV	Water Allocation	Wastewater Allocation	Water Interest NPV	Wastewater Interest NPV
Proposed 2023 SRF	\$4,132,833	0.00%	100.00%	\$0	\$4,132,833

After allocating the interest of financing costs between water and wastewater based on the assets funded from the new loan, the amounts are then functionalized between treatment and collection improvements.

Table 10: Wastewater Financing Costs Functional Allocation

Description	Wastewater Interest NPV	Treatment Allocation	Collection Allocation	Treatment NPV	Collection NPV
Proposed 2023 SRF	\$4,132,833	88%	12%	\$3,654,872	\$477,961

User Fee Credits

The amount of user fee credits that are applied towards the development connection fee are determined by the NPV of both the principal and interest costs on outstanding debt.

As shown below, the wastewater system is allocated \$41.0 million of the total principal and interest debt service NPV costs. Finally, these amounts are allocated to existing and future users. Based on assumptions developed in the 2021 Study, an estimated 3,249 accounts are added to the system between FY 2022 and FY 2027 for a total five-year growth of 20.5%. The 20.5% is applied against the wastewater NPV costs to calculate the user fee credit portion of the wastewater development connection fee calculation.

Table 11: Total Debt Service NPV Allocation

Description	Total NPV	Water Allocation	Wastewater Allocation	Water NPV	Wastewater NPV
Proposed 2023 SRF	\$41,046,393	0.00%	100.00%	\$0	\$41,046,393

Table 12: Wastewater User Fee Credit Calculation

Description	Amount
Wastewater NPV	\$41,046,393
% Allocated to 5-Year Growth	20.52%
User Fee Credit [1]	\$8,420,771

[1] User fee credit allocated 88% to treatment and 12% to collection.

Wastewater Development Connection Fee Calculation

To determine the unit cost of capacity, the sum of the RCNLD value of the City's wastewater system assets, the incremental costs identified, and the NPV of financing costs and user fee credits are divided by the total average day capacity of 8.000 MGD. Transmission capacity is based on the treatment capacity. This calculation produces a unit cost expressed in gallons per day. Table 13 illustrates the calculation of the wastewater development connection fee under the hybrid approach:

Table 13: Wastewater Development Connection Fee Calculation

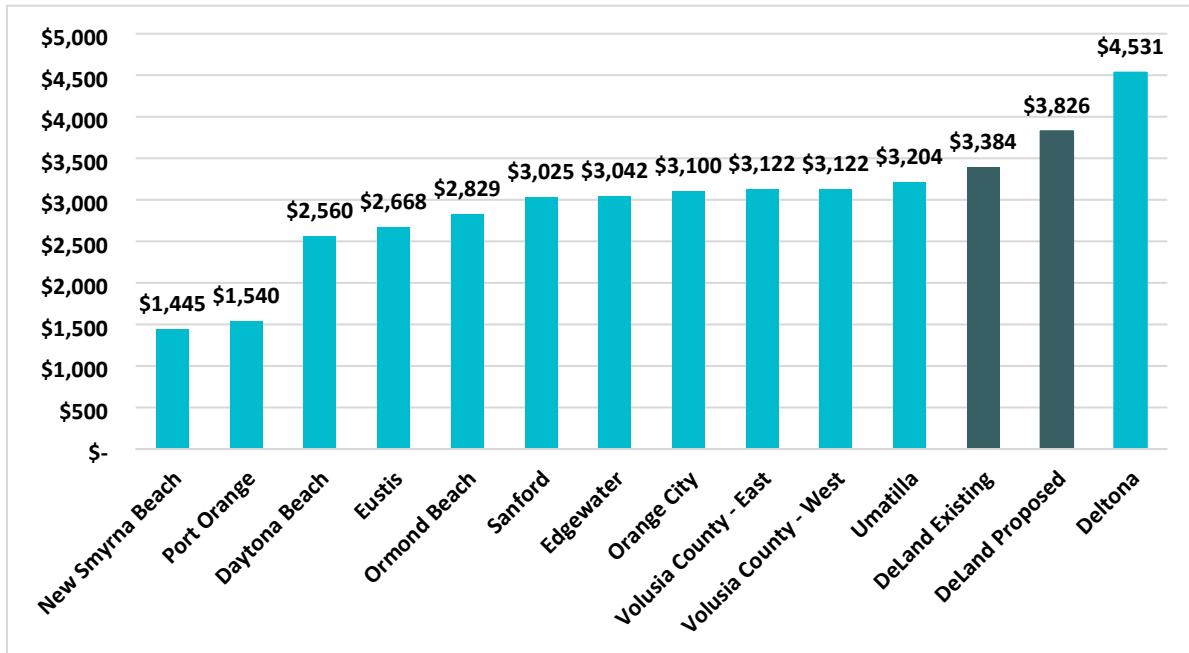
Description	Treatment	Collection	Total
Existing Facilities [1]	\$12,062,574	\$38,963,414	\$51,025,988
Other Planned Improvements	91,069,208	27,049,994	118,119,202
NPV of Financing Costs	3,654,872	477,961	4,132,833
Less: User Fee Credits	(7,446,912)	(973,859)	(8,420,771)
Total Costs Recovered	\$99,339,743	\$65,517,510	\$164,857,252
Existing Capacity (MGD)	6.000	6.000	6.000
Future Capacity (MGD)	2.000	2.000	2.000
Total Capacity (MGD)	8.000	8.000	8.000
Unit Cost per Gallon	\$12.42	\$8.19	\$20.61
Level of Service	250	250	250
Calculated Fee per ERC	\$3,104.37	\$2,047.42	\$5,151.79
Calculated Fee per ERC (rounded)			\$5,151.00

The calculated fee level is \$5,151.00 as compared to the existing fee level of \$3,384.00, for a calculated increase of \$1,767.00 or 52.2%. This increase is primarily due to the cost of the planned improvements as demonstrated on the table above. The City should consider phasing in the calculated wastewater development fee over four years, with the next review after two years (i.e., by early 2025). The wastewater development fee should be increased as follows: Year 1: \$3,825.75; Year 2: \$4,267.50; Year 3: \$4,709.25; and Year 4: \$5,151.00.

Wastewater Development Connection Fee Comparison

The figure below provides a comparison of the City's existing and year 1 phase-in wastewater development connection fees to similar fees charged by other nearby utility providers:

Figure 2 – Residential Wastewater Development Connection Fee Comparison



LIST OF EXHIBITS

Description	Exhibit No.
Fixed Asset Analysis	1
Growth-Related Capital Projects	2

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
BLDG00104	2660 GRACIE DRIVE WELL SITE ROSEWOOD	W-Treatment	09/30/1980	480.00	11,500.00	11,500.00	0.00	46,155	46,155	0	0
BLDG00105	1415 NORTH STREET WELL 7A	W-Treatment	09/30/1980	480.00	20,000.00	20,000.00	0.00	80,269	80,269	0	0
BLDG00106	339 N SPRING GARDEN AVENUE - WP#1 WELL #8	W-Treatment	09/30/1980	480.00	13,000.00	13,000.00	0.00	52,175	52,175	0	0
BLDG00107	800 WEST PENNSYLVANIA AVENUE WELL # 5	W-Treatment	09/30/1980	480.00	12,000.00	12,000.00	0.00	48,161	48,161	0	0
BLDG00108	321 W WISCONSIN AVE - WP#2	W-Treatment	09/30/1980	480.00	197,839.06	197,839.06	0.00	794,018	794,018	0	0
BLDG00109	321 W WISCONSIN AVE - WP#2	W-Treatment	02/28/1997	480.00	1,550.54	991.77	558.77	3,458	2,161	1,297	1,246
BLDG00110	321 W WISCONSIN AVE - WP#2	W-Treatment	02/28/1997	480.00	2,542.00	1,625.99	916.01	5,668	3,543	2,126	2,042
BLDG00111	321 W WISCONSIN AVE - WP#2	W-Treatment	02/28/1997	480.00	2,918.00	1,866.50	1,051.50	6,507	4,067	2,440	2,345
BLDG00112	321 W WISCONSIN AVE - WP#2	W-Treatment	09/30/1999	480.00	26,040.40	14,974.98	11,065.42	55,835	32,105	23,730	23,726
BLDG00113	798 EAST MINNESOTA WELL # 6A	W-Treatment	09/30/1980	480.00	20,000.00	20,000.00	0.00	80,269	80,269	0	0
BLDG00114	1101 SOUTH AMELIA WASTEWATER PLANT	S-Treatment	09/30/1980	480.00	5,971,311.41	5,971,311.41	0.00	23,965,594	23,965,594	0	0
BLDG00115	1101 SOUTH AMELIA WASTEWATER PLANT	S-Treatment	02/28/1997	480.00	2,321.96	1,485.23	836.73	5,178	3,236	1,942	1,866
BLDG00116	1101 SOUTH AMELIA WASTEWATER PLANT	S-Treatment	02/28/1997	480.00	1,034.25	661.57	372.68	2,306	1,441	865	831
BLDG00117	1101 SOUTH AMELIA WASTEWATER PLANT	S-Treatment	02/28/1997	480.00	1,708.33	1,092.71	615.62	3,809	2,381	1,428	1,373
BLDG00118	1101 SOUTH AMELIA WASTEWATER PLANT	S-Treatment	09/30/1999	480.00	4,131.08	2,375.64	1,755.44	8,858	5,093	3,765	3,764
BLDG00119	WELL # 2 CITY HALL	W-Treatment	09/30/1980	480.00	29,126.70	29,126.70	0.00	116,899	116,899	0	0
BLDG00120	METAL BUILDING AT WATER TOWER	W-Treatment	09/30/1980	480.00	16,039.12	16,039.12	0.00	64,372	64,372	0	0
BLDG00121	800 OVERHILL ROAD WEST VOLUSIA UTILITIES	W-Treatment	09/30/1980	480.00	3,000.00	3,000.00	0.00	12,040	12,040	0	0
BLDG00122	WELL#27/28 - LANCASTER ROAD	W-Treatment	09/30/1980	480.00	4,000.00	4,000.00	0.00	16,054	16,054	0	0
BLDG00123	WHITEHURST ROAD WEST VOLUSIA UTILITIES WELL GLENWO	W-Treatment	09/30/1980	480.00	3,000.00	3,000.00	0.00	12,040	12,040	0	0
BLDG00124	N. TOMOKA DRIVE WEST VOLUSIA UTILITIES WELL TOMOKA	W-Treatment	09/30/1980	480.00	8,000.00	8,000.00	0.00	32,108	32,108	0	0
BLDG00125	4173 WOODLAND CIRCLE WEST VOLUSIA UTILITIES WELL	W-Treatment	09/30/1980	480.00	3,000.00	3,000.00	0.00	12,040	12,040	0	0
BLDG00126	1500 S. ELSASSER ST. WEST VOLUSIA UTILITIES WELL	W-Treatment	09/30/1980	480.00	4,000.00	4,000.00	0.00	16,054	16,054	0	0
BLDG00127	WP#7 - LONGLEAF PLANTATION	W-Treatment	09/30/1980	480.00	3,000.00	3,000.00	0.00	12,040	12,040	0	0
BLDG00128	METAL EQUIPMENT STORAGE BUILDING	W-Treatment	09/30/1980	480.00	18,460.74	18,460.74	0.00	74,091	74,091	0	0
BLDG00129	MARSHALL B. BANK BUILDING @ WATER PLANT	W-Treatment	09/30/1980	480.00	60,436.00	60,436.00	0.00	242,557	242,557	0	0
BLDG00130	400 BLOCK OF S AMELIA WELL HOUSE # 9 WP#5	W-Treatment	09/30/1980	480.00	221,580.00	221,580.00	0.00	889,302	889,302	0	0
BLDG00131	STRANCO MAINTENANCE SHOP BUILDING	S-Treatment	09/30/1980	480.00	112,000.00	112,000.00	0.00	449,507	449,507	0	0
BLDG00132	SLUDGE WINDROW FACILITY	S-Treatment	09/30/1980	480.00	100,000.00	100,000.00	0.00	401,346	401,346	0	0
BLDG00133	RECLAIM MAINTENANCE FACILITY	Reclaimed	09/30/1980	480.00	60,000.00	60,000.00	0.00	240,807	240,807	0	0
BLDG00134	RECLAIMED WATER PUMP STATION	Reclaimed	09/30/1980	480.00	25,000.00	25,000.00	0.00	100,336	100,336	0	0
BLDG00135	WP#6 WELL #10 [450 S AMELIA AVE]	W-Treatment	09/30/1980	480.00	176,662.85	176,662.85	0.00	709,029	709,029	0	0
BLDG00136	RE-ROOF OPERATIONS BUILDING	Excluded	09/30/2004	480.00	14,060.00	6,327.94	7,732.06	25,673	11,553	14,120	14,118
BLDG00137	ENGINEERING OFFICE IMPROVEMENTS	Excluded	09/30/2004	480.00	41,086.21	18,491.68	22,594.53	75,021	33,759	41,262	41,256
BLDG00138	PUBLIC SVCS ADMIN BLDG	Excluded	09/30/2008	480.00	820,354.47	287,181.47	533,173.00	1,282,513	448,880	833,633	833,544
BLDG00139	METAL ACCORDION HURRICANE SHUTTERS FOR WWTP	S-Treatment	02/19/2009	480.00	6,799.00	2,309.32	4,489.68	10,307	3,350	6,957	6,806
BLDG00140	VICTORIA PARK WATER PLANT	W-Treatment	10/01/2008	480.00	1,287,758.33	448,206.01	839,552.32	2,013,235	704,632	1,308,603	1,312,526
BLDG00141	HURRICANE SHUTTERS	Excluded	07/01/2010	480.00	7,306.00	2,222.71	5,083.29	10,787	3,236	7,551	7,505
BLDG00142	METAL ACCORDION HURRICANE SHUTTERS FOR WWTP	S-Treatment	02/02/2010	480.00	7,903.00	2,486.74	5,416.26	11,669	3,501	8,168	7,997
BLDG00143	METAL STORAGE SHED	Excluded	06/29/2016	480.00	16,732.81	2,616.82	14,115.99	21,028	3,154	17,874	17,739
BLDG00144	WATER PLANT #9 MODIFICATION	W-Treatment	01/13/2016	480.00	15,889.78	2,668.58	13,221.20	19,968	2,995	16,973	16,615
BLDG00145	BRANDY TRAILS WWTP	S-Treatment	09/15/2017	480.00	46,670.55	5,885.68	40,784.87	56,470	7,059	49,411	49,348
BLDG00146	POLE BARN	Excluded	06/18/2018	480.00	206,241.14	22,099.34	184,141.80	242,216	24,222	217,994	216,262
BLDG00147	WALL ENCLOSURE POLE BARN	Excluded	09/05/2019	480.00	40,874.94	3,139.41	37,735.53	47,073	3,530	43,543	43,458
BLDG00148	BRANDY TRAILS POLE BARN	Excluded	09/19/2019	480.00	79,935.68	6,061.79	73,873.89	92,056	6,904	85,152	85,075
BLDG00149	POLE BARN - GARFIELD	Excluded	08/14/2019	480.00	154,503.81	12,096.59	142,407.22	177,931	13,345	164,586	164,000
BLDG00218	UTILITIES ADMIN BUILDING DESIGN	Excluded	10/01/2020	480.00	454,110.83	0.00	454,110.83	514,530	0	514,530	514,530
BLDG00220	WATER PLANT #3 STORAGE TANK REPAIRS	W-Treatment	03/29/2021	180.00	73,500.00	3,675.00	69,825.00	78,695	3,675	75,020	74,760
BLDG00221	WATER PLANT #2 ROOF REPLACEMENT	W-Treatment	04/05/2021	180.00	44,762.00	4,476.20	40,285.80	47,926	4,476	43,450	43,133
BLDG00222	JANUS WIND LOADED ROLL UP DOOR	Excluded	06/17/2021	128.48	7,130.00	713.00	6,417.00	7,634	713	6,921	6,871
BLDG00225	UTILITIES ADMIN BUILDING	Excluded	04/11/2022	480.00	7,025.00	0.00	7,025.00	7,025	0	7,025	7,025
BLDG00226	NASH WRF S. RECLAIM STATION CONSTRUCT	Excluded	04/07/2022	480.00	18,336.22	0.00	18,336.22	18,336	0	18,336	18,336
BLDG00227	DE WILEY NASH WFR EXP & UPGRADES	Excluded	04/21/2022	480.00	892,488.63	0.00	892,488.63	892,489	0	892,489	892,489
ELEC00001	BASE STATION	Excluded	12/19/1985	24.00	21,312.34	21,312.34	0.00	66,002	66,002	0	0
ELEC00003	LAPTOP/8 MB/BATTERY CHARGER	Excluded	07/28/1995	36.00	5,690.00	5,690.00	0.00	13,512	13,512	0	0
ELEC00012	PCS COMPUTER	Excluded	05/06/1999	36.00	11,550.00	11,550.00	0.00	24,765	24,765	0	0
ELEC00045	UPGRADE TO STANDBY SERVER	Excluded	11/24/2004	60.00	7,886.80	7,886.80	0.00	14,401	14,401	0	0
ELEC00050	EZ DRIVE PLUS MOBILE DATA COLLECTOR W/EQUINOX S/W	Excluded	06/27/2006	36.00	37,000.00	37,000.01	-0.01	62,016	62,016	0	(0)
ELEC00073	SQUARE-D VFD#2 @ TOMOKA WOODS	W-Treatment	03/01/2012	120.00	20,000.00	20,000.00	0.00	27,915	27,915	0	0
ELEC00074	SQUARE-D VFD#3 @ TOMOKA WOODS	W-Treatment	03/01/2012	120.00	20,000.00	20,000.00	0.00	27,915	27,915	0	0
ELEC00075	NEPTUNE MRX920 MOBILE DATA COLLECTOR	Excluded	04/26/2011	36.00	9,950.00	9,950.00	0.00	14,252	14,252	0	0
EQUIP00001	PUMP MOTOR @ WELL 4	W-Treatment	05/31/1978	120.00	10,000.00	10,000.00	0.00	46,800	46,800	0	0
EQUIP00002	TELEMETER @ MAIN WATER PLANT	W-Treatment	05/31/1978	240.00	20,000.00	20,000.00	0.00	93,599	93,599	0	0
EQUIP00003	TELEMETER @ MAIN WATER PLANT	W-Treatment	05/31/1978	180.00	8,000.00	8,000.00	0.00	37,440	37,440	0	0
EQUIP00010	HARRINGTON HPC2000 AIR SUPPLY @ INF BLDG ROOF	S-Treatment	03/18/1982	240.00	5,628.00	5,628.00	0.00	19,115	19,115	0	0
EQUIP00011	HARRINGTON HPC2000 AIR EXHAUST @ INF BLDG ROOF	S-Treatment	03/18/1982	240.00	5,628.00	5,628.00	0.00	19,115	19,115	0	0
EQUIP00012	FAIRBANKS MORSE 7000 EFFLUENT PUMP #2 - EFFL BLDG	S-Treatment	03/18/1982	240.00	12,287.00	12,287.00	0.00	41,733	41,733	0	0
EQUIP00013	FAIRBANKS MORSE 7000 EFFLUENT PUMP #3 - EFFL BLDG	S-Treatment	03/18/1982	240.00	12,287.00	12,287.00	0.00	41,733	41,733	0	0
EQUIP00014	FLYGT CP3126 STORM WATER PUMP STATION LS#47	S-Collection	03/18/1982	240.00	24,000.00	24,000.00	0.00	81,516	81,516	0	0
EQUIP00015	LAYNE PUMP @ WELL #5	W-Treatment	10/01/1978	120.00	6,866.00	6,866.00	0.00	32,133	32,133	0	0
EQUIP00016	FAIRBANKS WATER METER @ KENTUCKY & RICH AVES	W-Transmission	05/31/1978	120.00	7,000.00	7,000.00	0.00	32,760	32,760	0	0
EQUIP00017	FAIRBANKS WATER METER @ CHURCH & WISCONSIN AVES	W-Transmission	05/31/1978	120.00	9,000.00	9,000.00	0.00	42,120	42,120	0	0
EQUIP00019	425 FIRE HYDRANTS @ \$260 EA.	W-Distribution	05/31/1978	600.00	110,500.00	97,982.67	12,517.33	517,135	455,079	62,056	58,581
EQUIP00026	PUMP @ SPRING GARDEN RANCH	W-Treatment	05/20/1986	180.00	5,000.00	5,000.00	0.00	15,124	15,124	0	0

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
EQUIP00027	PUMP @ GLENWOOD ESTATES	W-Treatment	05/20/1986	180.00	6,000.00	6,000.00	0.00	18,149	18,149	0	0
EQUIP00029	WATER TANK @ HOLIDAY HILLS	W-Treatment	05/20/1986	180.00	5,000.00	5,000.00	0.00	15,124	15,124	0	0
EQUIP00037	RT ANGLE DR @ HOLIDAY HILLS	W-Treatment	06/01/1986	180.00	5,000.00	5,000.00	0.00	15,124	15,124	0	0
EQUIP00038	RT ANGLE DR @ LONGLEAF	W-Treatment	06/01/1986	180.00	5,000.00	5,000.00	0.00	15,124	15,124	0	0
EQUIP00039	60KW PORTABLE GENERATOR	Excluded	04/20/1987	240.00	17,684.00	17,684.01	-0.01	52,143	52,143	0	(0)
EQUIP00057	6" HYDRAULIC TRASH PUMP	Excluded	04/18/1991	180.00	18,156.39	18,156.40	-0.01	48,786	48,786	0	(0)
EQUIP00064	RTU C6068 - UNIT S	W-Treatment	09/10/1991	96.00	5,785.00	5,785.00	0.00	15,544	15,544	0	0
EQUIP00065	RTU C6068 - UNIT T	W-Treatment	09/10/1991	96.00	5,785.00	5,785.00	0.00	15,544	15,544	0	0
EQUIP00066	RTU C6068 - UNIT R	W-Treatment	09/10/1991	96.00	5,785.00	5,785.00	0.00	15,544	15,544	0	0
EQUIP00067	RTU C6068 - UNIT Q	W-Treatment	09/10/1991	96.00	5,584.00	5,584.00	0.00	15,004	15,004	0	0
EQUIP00068	RTU C6068 - UNIT O	W-Treatment	09/10/1991	96.00	5,584.00	5,584.00	0.00	15,004	15,004	0	0
EQUIP00069	RTU C6068 - UNIT P	W-Treatment	09/10/1991	96.00	5,584.00	5,584.00	0.00	15,004	15,004	0	0
EQUIP00070	CPU @ EASTSIDE INTERCEPTOR	Excluded	09/30/1991	60.00	18,200.00	18,200.00	0.00	48,903	48,903	0	0
EQUIP00082	MOTOR/GENERATOR @ BRANDYTRAILS	Excluded	09/30/1991	180.00	35,000.00	35,000.01	-0.01	94,044	94,044	0	(0)
EQUIP00084	PUMP - WP#5 WELL 9 - 290 E EUCLID AVE	W-Treatment	09/30/1991	180.00	23,000.00	23,000.00	0.00	61,801	61,801	0	0
EQUIP00086	SCADA @ WELL #9	W-Treatment	09/30/1991	96.00	95,515.00	95,515.00	0.00	256,647	256,647	0	0
EQUIP00088	CHLORINE CONTROL BOX #1 - CL2 ROOM	W-Treatment	09/30/1992	120.00	6,000.00	6,000.00	0.00	15,637	15,637	0	0
EQUIP00089	CHLORINE CONTROL BOX #2 - CL2 ROOM	W-Treatment	09/30/1992	120.00	6,000.00	6,000.00	0.00	15,637	15,637	0	0
EQUIP00090	CHLORINE CONTROL BOX #3 - CL2 ROOM	W-Treatment	09/30/1992	120.00	6,000.00	6,000.00	0.00	15,637	15,637	0	0
EQUIP00091	SPACEMASTER CL2/SO2 TANK HOIST @ CL2/SO2 PATIO	W-Treatment	09/30/1992	240.00	10,000.00	10,000.00	0.00	26,061	26,061	0	0
EQUIP00092	SULFUR DIOXIDE CONTROL BOX #1 - SO2 ROOM	S-Treatment	09/30/1992	120.00	6,000.00	6,000.00	0.00	15,637	15,637	0	0
EQUIP00093	SULFUR DIOXIDE CONTROL BOX #2 - SO2 ROOM	S-Treatment	09/30/1992	120.00	6,000.00	6,000.00	0.00	15,637	15,637	0	0
EQUIP00094	SULFUR DIOXIDE CONTROL BOX #3 - SO2 ROOM	S-Treatment	09/30/1992	120.00	6,000.00	6,000.00	0.00	15,637	15,637	0	0
EQUIP00102	AURORA 250HP DISTRIBUTION PUMP - RECLAMATION BLDG	S-Treatment	09/30/1992	240.00	41,759.75	41,759.75	0.00	108,831	108,831	0	0
EQUIP00103	AURORA 250HP DISTRIBUTION PUMP - RECLAMATION BLDG	S-Treatment	09/30/1992	240.00	41,759.75	41,759.75	0.00	108,831	108,831	0	0
EQUIP00104	SPACEMASTER HOIST @ RECLAMATION BLDG	S-Treatment	09/30/1992	240.00	33,424.00	33,424.00	0.00	87,107	87,107	0	0
EQUIP00109	9500 GALLON FIBERGLASS TANK @ PRESS BLDG	S-Treatment	09/30/1992	240.00	9,667.00	9,667.00	0.00	25,193	25,193	0	0
EQUIP00110	MOYNO 2000 10HP SLUDGE PUMP #1 @ PRESS BLDG	S-Treatment	09/30/1992	240.00	23,884.00	23,884.00	0.00	62,245	62,245	0	0
EQUIP00111	MOYNO 2000 10HP SLUDGE PUMP #2 @ PRESS BLDG	S-Treatment	09/30/1992	240.00	23,884.00	23,884.00	0.00	62,245	62,245	0	0
EQUIP00112	MOYNO 2000 10HP SLUDGE PUMP #3 @ PRESS BLDG	S-Treatment	09/30/1992	240.00	23,884.00	23,884.00	0.00	62,245	62,245	0	0
EQUIP00116	KELLER SCREW CONVEYOR @ PRESS BLDG	S-Treatment	09/30/1992	240.00	31,140.00	31,140.00	0.00	81,155	81,155	0	0
EQUIP00122	ASHBROOK KLAMPRESS TYPE III 3HP #1 @ PRESS BLDG	S-Treatment	09/30/1992	240.00	175,000.00	175,000.00	0.00	456,073	456,073	0	0
EQUIP00123	ASHBROOK KLAMPRESS TYPE III 3HP #2 @ PRESS BLDG	S-Treatment	09/30/1992	240.00	175,000.00	175,000.00	0.00	456,073	456,073	0	0
EQUIP00124	ASHBROOK KLAMPRESS TYPE 85 2.0 METER BILT FILTER	S-Treatment	01/25/2013	240.00	160,534.05	77,185.19	83,348.86	218,455	98,305	120,150	113,421
EQUIP00125	ASHBROOK KLAMPRESS TYPE III 3HP #3 @ PRESS BLDG	S-Treatment	09/30/1992	240.00	175,000.00	175,000.00	0.00	456,073	456,073	0	0
EQUIP00126	KLAMPRESS #3 - REHAB FY 11-12	S-Treatment	03/23/2012	240.00	154,233.91	81,159.47	73,074.44	215,271	107,636	107,636	101,993
EQUIP00130	BARBOOK PYF-48 1.2HP INTAKE/EXHAUST FAN@PRESS BLDG	S-Treatment	09/30/1992	120.00	5,580.50	5,580.50	0.00	14,544	14,544	0	0
EQUIP00131	BARBOOK PYF-48 1.2HP INTAKE/EXHAUST FAN@PRESS BLDG	S-Treatment	09/30/1992	120.00	5,580.50	5,580.50	0.00	14,544	14,544	0	0
EQUIP00137	AQUATROL RTU	W-Treatment	09/30/1992	96.00	5,000.00	5,000.00	0.00	13,031	13,031	0	0
EQUIP00151	WATER CHAMP 2HP PUMP (SPARE)	S-Treatment	09/30/1994	180.00	8,100.00	8,100.00	0.00	19,459	19,459	0	0
EQUIP00155	1994 DUAL VOLTAGE CUMMINS SE POWER GENERATOR G-14	Excluded	02/22/1995	180.00	19,577.00	19,577.00	0.00	46,488	46,488	0	0
EQUIP00157	1995 SULLAIR 004-116286 AIR COMPRESSOR	Excluded	03/17/1995	180.00	12,466.55	12,466.55	0.00	29,603	29,603	0	0
EQUIP00170	AURORA TRANSFER PUMP #1 - WP#1 339 N SPRING GARDEN	W-Transmission	03/22/1996	240.00	9,500.00	9,500.00	0.00	21,961	21,961	0	0
EQUIP00171	AURORA TRANSFER PUMP #2 - WP#1 339 N SPRING GARDEN	W-Transmission	03/22/1996	240.00	9,500.00	9,500.00	0.00	21,961	21,961	0	0
EQUIP00172	AURORA TRANSFER PUMP #3 - WP#1 339 N SPRING GARDEN	W-Transmission	03/25/1996	240.00	9,500.00	9,500.00	0.00	21,961	21,961	0	0
EQUIP00174	RTU - UNIT L @ WELL #8	W-Treatment	03/22/1996	96.00	6,000.00	6,000.00	0.00	13,870	13,870	0	0
EQUIP00175	ONAN GENERATOR PACK - WP #1 339 N. SPRING GARDEN	W-Treatment	03/22/1996	180.00	60,000.00	60,000.01	-0.01	138,700	138,700	0	(0)
EQUIP00176	50HP MOTOR - WP#1 WELL #8 339 N SPRING GARDEN	W-Treatment	03/22/1996	240.00	5,300.00	5,300.00	0.00	12,252	12,252	0	0
EQUIP00179	75HP MOTOR - WELL #5 698 N. HIGH ST	W-Treatment	03/22/1996	240.00	6,100.00	6,100.00	0.00	14,101	14,101	0	0
EQUIP00180	750,000 GAL WATER STORAGE TANK WP#1 339 N SPG GDN	W-Treatment	03/22/1996	120.00	300,000.00	300,000.00	0.00	693,499	693,499	0	0
EQUIP00181	ELECTRICAL CONTROLS - WP#1 339 N SPRING GARDEN	W-Treatment	03/22/1996	120.00	55,000.00	55,000.01	-0.01	127,142	127,142	0	(0)
EQUIP00182	TURBINE PUMP - WP#1 WELL #8 339 N SPRING GARDEN	W-Treatment	03/22/1996	240.00	9,000.00	9,000.00	0.00	20,805	20,805	0	0
EQUIP00183	1996 ECONOLINE MP423DE DOVETAIL TRAILER	Excluded	03/27/1996	60.00	7,797.80	7,797.80	0.00	18,026	18,026	0	0
EQUIP00184	3" HYDRAULIC SUBMERSIBLE PUMP	Excluded	04/15/1996	180.00	9,038.00	9,038.01	-0.01	20,893	20,893	0	(0)
EQUIP00187	LIFT STATION #10 [851 W. MAY STREET]	S-Collection	06/28/1996	180.00	18,456.25	18,456.26	-0.01	42,665	42,665	0	(0)
EQUIP00191	SQUARE-D STARTER - WP#6 WELL #10 450 S AMELIA AVE	W-Treatment	03/10/1997	240.00	7,119.70	7,119.70	0.00	15,876	15,876	0	0
EQUIP00192	GRIMMER SCHMIDT TRAILER MOUNT AIR COMPRESSOR	Excluded	04/30/1997	180.00	10,575.00	10,575.00	0.00	23,581	23,581	0	0
EQUIP00199	US MOTOR 60HP PUMP - WP#8 LONGLEAF PLANTATION	W-Treatment	09/30/1997	240.00	15,000.00	15,000.00	0.00	33,449	33,449	0	0
EQUIP00200	10" FLOW METER @ LONGLEAF	Excluded	09/30/1997	60.00	8,000.00	8,000.00	0.00	17,839	17,839	0	0
EQUIP00202	RTU	Excluded	09/30/1997	96.00	9,000.00	9,000.00	0.00	20,069	20,069	0	0
EQUIP00207	SKID STEER LOADER W/BACKHOE	Excluded	01/27/1998	180.00	21,695.00	21,695.00	0.00	47,610	47,610	0	0
EQUIP00210	750,000 GAL WATER STORAGE TANK WP#3 - 2700 US 17 N	W-Treatment	06/11/1998	180.00	250,000.00	250,000.00	0.00	548,630	548,630	0	0
EQUIP00211	KOHLER DIESEL GENERATOR WP#3 2700 US17 NORTH	W-Treatment	06/11/1998	180.00	28,000.00	28,000.00	0.00	61,447	61,447	0	0
EQUIP00212	RTU @ PLANT #3	W-Treatment	06/11/1998	96.00	10,000.00	10,000.00	0.00	21,945	21,945	0	0
EQUIP00213	US MOTOR 75HP HIGH SERVICE PUMP #1 WP#3 2700 US17N	W-Treatment	06/11/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00214	US MOTOR 75HP HIGH SERVICE PUMP #2 WP#3 2700 US17N	W-Treatment	06/11/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00215	US MOTOR 75HP HIGH SERVICE PUMP #1 WP#3 2700 US17N	W-Treatment	06/11/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00217	H.T.S. CONTROL PANEL - WP#3 - 2700 US17 NORTH	W-Treatment	06/11/1998	120.00	65,000.00	65,000.01	-0.01	142,644	142,644	0	(0)
EQUIP00218	SQUARE-D 45KVA TRANSFORMER - WP#3 2700 US17 NORTH	W-Treatment	06/11/1998	180.00	8,000.00	8,000.00	0.00	17,556	17,556	0	0
EQUIP00219	KOHLER TRANSFER SWITCH - WP#3 2700 US17 NORTH	W-Treatment	06/11/1998	180.00	7,000.00	7,000.00	0.00	15,362	15,362	0	0
EQUIP00220	40HP MOTOR/PUMP WP#2 WELL#3 336 W MICHIGAN AVE	W-Treatment	06/12/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00221	40HP MOTOR/PUMP WP#2 WELL#4 336 W MICHIGAN AVE	W-Treatment	06/12/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00222	TRANSFER PUMP #1 - WP#2 336 W MICHIGAN AVE	W-Treatment	06/12/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00223	TRANSFER PUMP #2 - WP#2 336 W MICHIGAN AVE	W-Treatment	06/12/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
EQUIP00224	TRANSFER PUMP #3 - WP#2 336 W MICHIGAN AVE	W-Treatment	06/12/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00225	AERATOR 20,000 GAL TANK WP#2 336 W MICHIGAN AVE	W-Treatment	06/12/1998	180.00	70,000.00	70,000.00	0.00	153,616	153,616	0	0
EQUIP00226	SULFUR REMOVAL TANK - WP#2 336 W MICHIGAN AVE	W-Treatment	06/12/1998	180.00	100,000.00	100,000.00	0.00	219,452	219,452	0	0
EQUIP00227	DIESEL GENERATOR - WP#2 336 W MICHIGAN AVE	W-Treatment	06/12/1998	180.00	55,000.00	55,000.00	0.00	120,699	120,699	0	0
EQUIP00229	H.T.S. MAIN CONTROL PANEL @ PLANT #2	W-Treatment	06/12/1998	120.00	55,000.00	55,000.00	0.00	120,699	120,699	0	0
EQUIP00230	40HP MOTOR/PUMP HS #1 - WP#2 336 W MICHIGAN	W-Treatment	06/12/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00231	40HP MOTOR/PUMP HS #2 - WP#2 336 W MICHIGAN	W-Treatment	06/12/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00232	40HP MOTOR/PUMP HS #3 - WP#2 336 W MICHIGAN	W-Treatment	06/12/1998	240.00	15,000.00	15,000.00	0.00	32,918	32,918	0	0
EQUIP00233	12" FLOW METER - WP#2 336 W MICHIGAN AVE	Excluded	06/12/1998	60.00	8,000.00	8,000.00	0.00	17,556	17,556	0	0
EQUIP00234	RTU @ PLANT #2	W-Treatment	06/12/1998	96.00	6,500.00	6,500.00	0.00	14,264	14,264	0	0
EQUIP00243	SPECTRUM DIESEL GENERATOR	Excluded	03/26/1999	180.00	15,853.00	15,853.00	0.00	33,992	33,992	0	0
EQUIP00249	LIFT STATION RTU 204	Excluded	11/23/1999	96.00	5,925.00	5,925.00	0.00	12,704	12,704	0	0
EQUIP00250	LIFT STATION RTU 204	Excluded	11/23/1999	96.00	5,925.00	5,925.00	0.00	12,704	12,704	0	0
EQUIP00251	LIFT STATION RTU 204	Excluded	11/23/1999	96.00	5,925.00	5,925.00	0.00	12,704	12,704	0	0
EQUIP00252	LIFT STATION RTU 204	Excluded	11/23/1999	96.00	5,925.00	5,925.00	0.00	12,704	12,704	0	0
EQUIP00253	LIFT STATION RTU 204	Excluded	11/23/1999	96.00	5,925.00	5,925.00	0.00	12,704	12,704	0	0
EQUIP00254	LIFT STATION RTU 204	Excluded	11/23/1999	96.00	5,925.00	5,925.00	0.00	12,704	12,704	0	0
EQUIP00263	EMERGENCY GENERATOR @ LIFT STATION #5	S-Collection	05/18/2000	180.00	15,853.00	15,853.00	0.00	33,106	33,106	0	0
EQUIP00267	PUMP HIGH SERVICE #2 WP #4	W-Treatment	10/09/2000	180.00	15,684.10	15,684.10	0.00	32,754	32,754	0	0
EQUIP00271	2001GENERAC SD060 GENERATOR W/TRAILER #G-1	Excluded	01/19/2001	180.00	23,080.00	23,080.00	0.00	47,272	47,272	0	0
EQUIP00272	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00273	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00274	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00275	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00276	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00277	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00278	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00279	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00280	LIFT STATION RTU BENT OAKS	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00281	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00282	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00283	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00284	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00285	LIFT STATION RTU	Excluded	01/26/2001	96.00	6,594.00	6,594.00	0.00	13,506	13,506	0	0
EQUIP00289	EIMCO CAROUSEL AERATOR C-1	S-Treatment	09/30/2001	240.00	65,000.00	65,000.00	0.00	133,131	133,131	0	0
EQUIP00290	EIMCO CAROUSEL AERATOR C-1	S-Treatment	09/30/2001	240.00	65,000.00	65,000.00	0.00	133,131	133,131	0	0
EQUIP00291	EIMCO CAROUSEL AERATOR C-3	S-Treatment	09/30/2001	240.00	65,000.00	65,000.00	0.00	133,131	133,131	0	0
EQUIP00292	EIMCO CAROUSEL AERATOR C-3	S-Treatment	09/30/2001	240.00	65,000.00	65,000.00	0.00	133,131	133,131	0	0
EQUIP00293	EIMCO DEGRIT CLARIFIER DRIVES	S-Treatment	09/30/2001	240.00	20,000.00	20,000.00	0.00	40,963	40,963	0	0
EQUIP00294	EIMCO CLARIFIER DRIVES C-1 (CENTER UNIT)	S-Treatment	09/30/2001	240.00	20,000.00	20,000.00	0.00	40,963	40,963	0	0
EQUIP00295	EIMCO CLARIFIER DRIVES C-2 (CENTER UNIT)	S-Treatment	09/30/2001	240.00	20,000.00	20,000.00	0.00	40,963	40,963	0	0
EQUIP00296	EIMCO CLARIFIER DRIVES C-3 (CENTER UNIT)	S-Treatment	09/30/2001	240.00	20,000.00	20,000.00	0.00	40,963	40,963	0	0
EQUIP00297	HAYWARD GORDON XC512C INFLUENT PUMP @ INFL BLDG	S-Treatment	09/30/2001	240.00	30,000.00	30,000.00	0.00	61,445	61,445	0	0
EQUIP00309	CATERPILLAR 5R4B 1250 KW GENERATOR @ GEN BLDG	S-Treatment	09/30/2001	240.00	175,000.00	175,000.00	0.00	358,430	358,430	0	0
EQUIP00310	CONVAULT AST 6000 GAL FUEL TANK @ GEN BLDG	S-Treatment	09/30/2001	240.00	35,000.00	35,000.00	0.00	71,686	71,686	0	0
EQUIP00311	ROOTS 624RCS DIGESTER BLOWER @ BLOWER BLDG	S-Treatment	09/30/2001	240.00	25,000.00	25,000.00	0.00	51,204	51,204	0	0
EQUIP00312	ROOTS 624RCS DIGESTER BLOWER @ BLOWER BLDG	S-Treatment	09/30/2001	240.00	25,000.00	25,000.00	0.00	51,204	51,204	0	0
EQUIP00314	SANITAIRE 304SSTL DIGESTER DIFFUSER D-1	S-Treatment	09/30/2001	240.00	10,000.00	10,000.00	0.00	20,482	20,482	0	0
EQUIP00315	SANITAIRE 304SSTL DIGESTER DIFFUSER D-2	S-Treatment	09/30/2001	240.00	10,000.00	10,000.00	0.00	20,482	20,482	0	0
EQUIP00316	SANITAIRE 304SSTL DIGESTER DIFFUSER D-3	S-Treatment	09/30/2001	240.00	10,000.00	10,000.00	0.00	20,482	20,482	0	0
EQUIP00322	LAYNE 2100 OUTFALL PUMP #4 - EFFLUENT BLDG	S-Treatment	09/30/2001	180.00	18,000.00	18,000.00	0.00	36,867	36,867	0	0
EQUIP00323	SQUARE-D VFD EQUIP - INFLUENT #1 - GEN BLDG	S-Treatment	09/30/2001	120.00	25,000.00	25,000.00	0.00	51,204	51,204	0	0
EQUIP00324	SQUARE-D VFD EQUIP - INFLUENT #2 - GEN BLDG	S-Treatment	09/30/2001	120.00	25,000.00	25,000.00	0.00	51,204	51,204	0	0
EQUIP00325	SQUARE-D VFD EQUIP - INFLUENT #3 - GEN BLDG	S-Treatment	09/30/2001	120.00	25,000.00	25,000.00	0.00	51,204	51,204	0	0
EQUIP00340	WALLACE/TIERNAN ENCORE 700 ALUM PUMP - PRESS BLDG	S-Treatment	09/30/2001	180.00	5,000.00	5,000.00	0.00	10,241	10,241	0	0
EQUIP00341	TRANE HVAC SYSTEM @ ADMINISTRATION BLDG 1	S-Treatment	09/30/2001	180.00	12,000.00	12,000.00	0.00	24,578	24,578	0	0
EQUIP00342	MARVAIR HVAC SYSTEM @ GENERATOR ROOM EAST	S-Treatment	09/30/2001	180.00	7,500.00	7,500.00	0.00	15,361	15,361	0	0
EQUIP00343	MARVAIR HVAC SYSTEM @ GENERATOR ROOM WEST	S-Treatment	09/30/2001	180.00	7,500.00	7,500.00	0.00	15,361	15,361	0	0
EQUIP00345	MARVAIR HVAC SYSTEM @ RECLAIM ROOM	Reclaimed	09/30/2001	180.00	7,500.00	7,500.00	0.00	15,361	15,361	0	0
EQUIP00347	MARVAIR HVAC SYSTEM @ SLUDGE ROOM #2	S-Treatment	09/30/2001	180.00	7,500.00	7,500.00	0.00	15,361	15,361	0	0
EQUIP00348	SQUARE-D POWER LOGIC MDP & SWITCHGEAR	S-Treatment	09/30/2001	240.00	100,000.00	100,000.00	0.00	204,817	204,817	0	0
EQUIP00365	SPECTRUM 45 GSG GENERATOR SET	Excluded	05/31/2002	60.00	15,850.00	15,850.01	-0.01	31,495	31,495	0	(0)
EQUIP00368	GENERAC SG035 GENERATOR & GTS010W TRANSFER SWITCH	Excluded	10/30/2001	60.00	15,329.00	15,329.01	-0.01	31,396	31,396	0	(0)
EQUIP00378	COMPOUND WATER METER 6" - ARBOR APTS	W-Transmission	11/25/2002	60.00	7,525.00	7,525.01	-0.01	14,953	14,953	0	(0)
EQUIP00379	COMPOUND WATER METER 8" - HOLIDAY INN	W-Transmission	11/25/2002	60.00	7,525.00	7,525.01	-0.01	14,953	14,953	0	(0)
EQUIP00380	COMPOUND WATER METER 10" - BRUNSWICK	W-Transmission	11/25/2002	60.00	7,525.00	7,525.01	-0.01	14,953	14,953	0	(0)
EQUIP00381	COMPOUND WATER METER 6" - DELAND HOUSING AUTHORITY	W-Transmission	11/25/2002	60.00	7,525.00	7,525.01	-0.01	14,953	14,953	0	(0)
EQUIP00382	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.67	6,959.67	0.00	13,507	13,507	0	0
EQUIP00383	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.67	6,959.67	0.00	13,507	13,507	0	0
EQUIP00384	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.67	6,959.67	0.00	13,507	13,507	0	0
EQUIP00385	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.67	6,959.67	0.00	13,507	13,507	0	0
EQUIP00386	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.67	6,959.67	0.00	13,507	13,507	0	0
EQUIP00387	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.67	6,959.67	0.00	13,507	13,507	0	0
EQUIP00388	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.67	6,959.67	0.00	13,507	13,507	0	0

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
EQUIP00389	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.67	6,959.67	0.00	13,507	13,507	0	0
EQUIP00390	RTU TELEMETRY DEVICE	Excluded	01/24/2003	60.00	6,959.66	6,959.66	0.00	13,507	13,507	0	0
EQUIP00391	RTU TELEMETRY DEVICE	Excluded	01/17/2003	60.00	6,959.66	6,959.67	-0.01	13,507	13,507	0	(0)
EQUIP00392	RTU TELEMETRY DEVICE	Excluded	01/10/2003	60.00	6,959.66	6,959.67	-0.01	13,507	13,507	0	(0)
EQUIP00393	RTU TELEMETRY DEVICE	Excluded	01/20/2003	60.00	6,959.66	6,959.66	0.00	13,507	13,507	0	0
EQUIP00394	JOHN DEERE GJ345 LAWN TRACTOR W/54" DECK	Excluded	11/22/2002	60.00	5,759.28	5,759.28	0.00	11,444	11,444	0	0
EQUIP00397	CATERPILLAR TRACTOR/LOADER/BACKHOE	Vehicle	06/16/2003	60.00	64,867.00	64,867.01	-0.01	125,892	125,892	0	(0)
EQUIP00400	GENERATOR - WELL # 10 - 450 S AMELIA AVE	Excluded	08/13/2003	60.00	40,852.44	40,852.44	0.00	79,285	79,285	0	0
EQUIP00409	2003 CATERPILLAR 430D TRACTOR/LOADER/BACKHOE #63	Excluded	12/11/2003	60.00	64,704.00	64,704.01	-0.01	125,576	125,576	0	(0)
EQUIP00410	TOWNMOTOR PNEUMATIC FORK LIFT	Excluded	12/04/2003	60.00	18,805.00	18,805.01	-0.01	36,496	36,496	0	(0)
EQUIP00412	LIFTMOOR CRANE	Excluded	07/20/2004	60.00	5,748.00	5,748.01	-0.01	10,495	10,495	0	(0)
EQUIP00414	35 KW GENERATOR	Excluded	09/09/2004	60.00	32,307.53	32,307.54	-0.01	58,992	58,992	0	(0)
EQUIP00422	BALDOR TX45T PORTABLE GENERATOR	Excluded	06/27/2005	60.00	22,372.76	22,372.77	-0.01	39,035	39,035	0	(0)
EQUIP00423	THOMPSON 4" HYDRAULIC PUMP	Excluded	06/30/2005	60.00	29,352.11	29,352.12	-0.01	51,213	51,213	0	(0)
EQUIP00424	PERKINS 45KW GENERATOR SET	Excluded	09/30/2005	60.00	24,875.00	24,875.01	-0.01	43,401	43,401	0	(0)
EQUIP00425	6" TRASH PUMP	Excluded	09/30/2005	60.00	22,925.00	22,925.01	-0.01	39,999	39,999	0	(0)
EQUIP00426	THOMPSON 6" HYDRAULIC PUMP	Excluded	09/30/2005	60.00	20,625.00	20,625.00	0.00	35,986	35,986	0	0
EQUIP00428	INGERSOLL RAND P185WIR DIESEL AIR COMPRESSOR	Excluded	03/20/2006	96.00	11,775.00	11,775.00	0.00	19,736	19,736	0	0
EQUIP00436	BOBCAT PREDATOR 942240C MOWER #M8	Vehicle	11/10/2005	60.00	6,300.00	6,300.00	0.00	10,992	10,992	0	0
EQUIP00437	KUBOTA K008-3 MINI EXCAVATOR	Vehicle	12/20/2005	60.00	15,225.00	15,225.00	0.00	26,564	26,564	0	0
EQUIP00438	2006 AOK V-NOSE ENCLOSED TRAILER	Excluded	11/29/2005	60.00	5,570.00	5,570.00	0.00	9,718	9,718	0	0
EQUIP00440	2006 STERLING DUMP TRUCK [TRF FROM 4501]	Excluded	04/26/2006	12.00	65,594.00	65,594.00	0.00	109,943	109,943	0	0
EQUIP00454	NATIONAL NLW128 DISHWASHER @ LAB	Excluded	12/22/2005	60.00	5,928.62	5,928.62	0.00	10,344	10,344	0	0
EQUIP00455	LIFT STATION #19 [1396 E. WISCONSIN]	S-Collection	04/21/2006	96.00	26,224.00	26,224.00	0.00	43,954	43,954	0	0
EQUIP00456	LIFT STATION #41 [1425 INTERNATIONAL SPEEDWAY BLVD]	S-Collection	05/12/2006	96.00	27,647.00	27,647.00	0.00	46,340	46,340	0	0
EQUIP00472	RTU @ L.S. #48 [422 W. CAROLINA AVE]	Excluded	10/01/2006	96.00	7,710.00	7,710.00	0.00	12,923	12,923	0	0
EQUIP00473	RTU @ L.S. #90 [811 E. BERESFORD AVE]	Excluded	10/01/2006	96.00	7,710.00	7,710.00	0.00	12,923	12,923	0	0
EQUIP00474	RTU @ L.S. #68 [1375 E. NEW YORK AVE]	Excluded	10/01/2006	96.00	7,710.00	7,710.00	0.00	12,923	12,923	0	0
EQUIP00475	RTU @ L.S. #28 [227 PALM COVE DR]	Excluded	10/01/2006	96.00	8,110.00	8,110.00	0.00	13,593	13,593	0	0
EQUIP00476	RTU @ L.S. #29 [4190 SPRING LAKE DR]	Excluded	10/01/2006	96.00	8,110.00	8,110.00	0.00	13,593	13,593	0	0
EQUIP00477	RTU @ L.S. #107 [52 BARRINGTON AVE]	Excluded	04/09/2007	96.00	9,966.00	9,966.00	0.00	16,253	16,253	0	0
EQUIP00478	RTU @ L.S. #41 [1425 INTERNATIONAL SPEEDWAY BLVD]	Excluded	01/31/2007	96.00	10,160.49	10,160.49	0.00	16,570	16,570	0	0
EQUIP00480	RTU @ L.S. #103 [3051 E. NEW YORK AVE]	Excluded	01/31/2007	96.00	9,966.00	9,966.00	0.00	16,253	16,253	0	0
EQUIP00481	RTU @ L.S. #104 [318 W. NEW HAMPSHIRE AVE]	Excluded	01/31/2007	96.00	9,966.00	9,966.00	0.00	16,253	16,253	0	0
EQUIP00482	RTU @ L.S. #54 [492 W. MATHIS AVE]	Excluded	04/24/2007	96.00	9,481.00	9,481.00	0.00	15,462	15,462	0	0
EQUIP00483	LIFT STATION #35 [2659 REGIONAL SHOPPING PLAZA]	S-Collection	01/26/2007	96.00	35,465.22	35,465.22	0.00	57,839	57,839	0	0
EQUIP00484	DATAFLOW RTU 204 - WP #1 - 339 N SPRING GARDEN AVE	Excluded	10/19/2006	96.00	17,124.81	17,124.81	0.00	28,703	28,703	0	0
EQUIP00485	DATAFLOW RTU 204 - WP #2 - 336 W MICHIGAN AVE	Excluded	10/19/2006	96.00	17,124.81	17,124.81	0.00	28,703	28,703	0	0
EQUIP00486	DATAFLOW RTU 204 - WP#2 UPGRADE - 336 W MICHIGAN	Excluded	09/02/2009	96.00	8,656.68	8,656.68	0.00	13,123	13,123	0	0
EQUIP00487	DATAFLOW RTU 204 - WP #3 - 2700 US 17 NORTH	Excluded	10/19/2006	96.00	17,124.82	17,124.82	0.00	28,703	28,703	0	0
EQUIP00488	DATAFLOW RTU 204 - WP #4 - 798 E MINNESOTA AVE	Excluded	10/19/2006	96.00	17,124.82	17,124.82	0.00	28,703	28,703	0	0
EQUIP00489	DATAFLOW RTU 204 - WP #5 - 698 HIGH ST	Excluded	10/19/2006	96.00	17,124.82	17,124.82	0.00	28,703	28,703	0	0
EQUIP00490	DATAFLOW RTU 204 - WP #7 - 938 TORCHWOOD	Excluded	10/19/2006	96.00	17,124.82	17,124.82	0.00	28,703	28,703	0	0
EQUIP00491	DATAFLOW RTU 204 - WP #9 - 290 EUCLID	Excluded	10/19/2006	96.00	17,124.82	17,124.82	0.00	28,703	28,703	0	0
EQUIP00492	DATAFLOW RTU 204 - WP #10 - 450 S. AMELIA	Excluded	10/19/2006	96.00	17,124.82	17,124.82	0.00	28,703	28,703	0	0
EQUIP00493	2007 BALDOR TS80T-OC TRAILER MOUNTED GENERATOR	Excluded	09/27/2007	60.00	25,857.00	25,857.00	0.00	42,170	42,170	0	0
EQUIP00504	BALDOR IDLC50JD STATIONARY GENERATOR	Excluded	12/11/2007	60.00	33,228.67	33,228.67	0.00	54,192	54,192	0	0
EQUIP00508	RTU	Excluded	02/15/2008	96.00	8,740.00	8,740.00	0.00	13,664	13,664	0	0
EQUIP00509	16' X 36' MOWING SHED	Excluded	05/02/2008	60.00	7,519.51	7,519.51	0.00	11,756	11,756	0	0
EQUIP00511	LIFT STATION #42 [807 E. CHURCH]	S-Collection	02/15/2008	96.00	11,713.11	11,713.11	0.00	18,312	18,312	0	0
EQUIP00512	LIFT STATION #43 [1025 CLEAR LAKE/1201 S. SR15A]	S-Collection	01/25/2008	96.00	34,203.37	34,203.37	0.00	53,472	53,472	0	0
EQUIP00513	BALDOR IDLC300JD GENERATOR - PS BLDG	W-Treatment	04/21/2008	180.00	80,744.74	77,619.67	3,125.07	126,233	117,817	8,416	4,886
EQUIP00514	BALDOR IDLC300JD GENERATOR WP#4 798 E MINNESOTA	W-Treatment	04/21/2008	180.00	67,648.75	65,030.54	2,618.21	105,760	98,709	7,051	4,093
EQUIP00515	LIFT STATION #22 [1226 NATURES WOOD]	S-Collection	01/25/2008	96.00	33,720.69	33,720.69	0.00	52,718	52,718	0	0
EQUIP00516	BALDOR IDLC50/60 GENERATOR (LS #11-1039 OAK TREE)	S-Collection	08/08/2008	180.00	29,202.78	27,423.37	1,779.41	45,655	42,611	3,044	2,782
EQUIP00518	LIFT STATION #73 [1660 PARADE CIRCLE]	S-Collection	09/30/2008	96.00	63,586.73	63,586.73	0.00	99,409	99,409	0	0
EQUIP00527	ROADRUNNER MOSAIC HANDHELD METER SHUTOFF	Excluded	12/31/2008	36.00	5,300.00	5,300.00	0.00	8,286	8,286	0	0
EQUIP00528	RTU @ L.S. #42 [807 E CHURCH]	Excluded	12/22/2008	96.00	9,722.00	9,722.00	0.00	15,199	15,199	0	0
EQUIP00529	HEYWARD 750 ODOR CONTROL UNIT @ L.S.#71	Excluded	10/13/2008	96.00	6,750.00	6,750.00	0.00	10,553	10,553	0	0
EQUIP00531	BALDOR IDLC100-3J GENERATOR LS#38 [QUAIL HOLLOW]	S-Collection	05/29/2009	60.00	40,368.48	40,368.48	0.00	61,196	61,196	0	0
EQUIP00532	LIFT STATION #24 [AIRPORT 1 @ 1501 LANGLEY AVE]	S-Collection	03/12/2009	96.00	52,650.77	52,650.77	0.00	79,815	79,815	0	0
EQUIP00533	LIFT STATION #38 [QUAIL HOLLOW @ 1860 HONTOON RD]	S-Collection	03/12/2009	96.00	48,681.38	48,681.38	0.00	73,798	73,798	0	0
EQUIP00534	DATAFLOW RTU 204 - WP#9 - 1685 E TAYLOR RD	Excluded	10/01/2008	96.00	12,500.00	12,500.00	0.00	19,542	19,542	0	0
EQUIP00535	DETROIT DIESEL 500RXS6TD2 GENERATOR WP#9 TAYLOR RD	W-Treatment	10/01/2008	180.00	160,000.00	148,501.85	11,498.15	250,138	233,462	16,676	17,976
EQUIP00536	MARVAIR A/C UNIT #1 - WP#9 - 1685 TAYLOR RD	Excluded	10/01/2008	96.00	5,000.00	5,000.00	0.00	7,817	7,817	0	0
EQUIP00537	MARVAIR A/C UNIT #2 - WP#9 - 1685 E TAYLOR RD	Excluded	10/01/2008	96.00	5,000.00	5,000.00	0.00	7,817	7,817	0	0
EQUIP00538	PUMP/BOWL/MOTOR WP#9 WELL #14 1685 E TAYLOR RD	W-Treatment	10/01/2008	240.00	36,000.00	25,059.69	10,940.31	56,281	39,397	16,884	17,104
EQUIP00539	PUMP/BOWL/MOTOR WP#9 WELL #15 1685 E TAYLOR RD	W-Treatment	10/01/2008	240.00	36,000.00	25,059.69	10,940.31	56,281	39,397	16,884	17,104
EQUIP00540	SQUARED/A BRADLEY CONTROL PANEL WP#9 1685 E TAYLOR	W-Treatment	10/01/2008	120.00	65,000.00	65,000.00	0.00	101,619	101,619	0	0
EQUIP00541	BALDOR/AURORA PUMP HS#1 - WP#9 - 1685 E TAYLOR	W-Treatment	10/01/2008	180.00	20,000.00	18,562.73	1,437.27	31,267	29,183	2,084	2,247
EQUIP00542	BALDOR/AURORA PUMP HS#2 - WP#9 - 1685 E TAYLOR	W-Treatment	10/01/2008	180.00	20,000.00	18,562.73	1,437.27	31,267	29,183	2,084	2,247
EQUIP00543	BALDOR/AURORA PUMP HS#3 - WP#9 - 1685 E TAYLOR	W-Treatment	10/01/2008	180.00	20,000.00	18,562.73	1,437.27	31,267	29,183	2,084	2,247
EQUIP00547	LIFT STATION #21 [1002 W PLYMOUTH AVE]	S-Collection	04/28/2010	96.00	34,789.86	34,789.86	0.00	51,367	51,367	0	0
EQUIP00549	POLYBLEND POLYMER PUMP #1	S-Treatment	09/01/2010	180.00	14,000.00	11,202.60	2,797.40	20,671	16,537	4,134	4,130

City of DeLand
2023 Connection Fee Study
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FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
EQUIP00550	POLYBLEND POLYMER PUMP #2	S-Treatment	09/01/2010	180.00	14,000.00	11,202.60	2,797.40	20,671	16,537	4,134	4,130
EQUIP00551	POLYBLEND POLYMER PUMP #3	S-Treatment	09/01/2010	180.00	14,000.00	11,202.60	2,797.40	20,671	16,537	4,134	4,130
EQUIP00552	VULCAN ROTARY DRUM #1	S-Treatment	09/01/2010	240.00	112,500.00	67,515.72	44,984.28	166,104	99,662	66,442	66,418
EQUIP00553	VULCAN ROTARY DRUM #2	S-Treatment	09/01/2010	240.00	112,500.00	67,515.72	44,984.28	166,104	99,662	66,442	66,418
EQUIP00554	FAIRBANKS RECLAIM TRANSFER PUMP #1	Reclaimed	09/01/2010	120.00	56,000.00	56,000.00	0.00	82,683	82,683	0	0
EQUIP00555	FAIRBANKS RECLAIM TRANSFER PUMP #2	Reclaimed	09/01/2010	120.00	56,000.00	56,000.00	0.00	82,683	82,683	0	0
EQUIP00556	FAIRBANKS RECLAIM TRANSFER PUMP #3	Reclaimed	09/01/2010	120.00	56,000.00	56,000.00	0.00	82,683	82,683	0	0
EQUIP00557	ROCHA REUSE PANEL	Reclaimed	09/01/2010	120.00	47,500.00	47,500.00	0.00	70,133	70,133	0	0
EQUIP00558	ROCHA RTD PANEL	Excluded	09/01/2010	120.00	20,000.00	20,000.00	0.00	29,530	29,530	0	0
EQUIP00559	VULCAN BARSCREEN #2 ESR-28	S-Treatment	09/01/2010	180.00	95,000.00	76,017.67	18,982.33	140,266	112,213	28,053	28,027
EQUIP00560	VULCAN BARSCREEN CONVEYOR TF-240	S-Treatment	09/01/2010	180.00	60,000.00	48,011.17	11,988.83	88,589	70,871	17,718	17,701
EQUIP00561	VULCAN BARSCREEN WASHER 250/600	S-Treatment	09/01/2010	180.00	40,000.00	32,007.45	7,992.55	59,059	47,247	11,812	11,801
EQUIP00562	VULCAN BARSCREEN PANEL	S-Treatment	09/01/2010	120.00	23,000.00	23,000.00	0.00	33,959	33,959	0	0
EQUIP00572	AURORA PUMP HS#1 @ TOMOKA	W-Treatment	03/01/2012	240.00	16,000.00	8,466.67	7,533.33	22,332	11,166	11,166	10,515
EQUIP00573	AURORA PUMP HS#2 @ TOMOKA WOODS	W-Treatment	03/01/2012	240.00	16,000.00	8,466.67	7,533.33	22,332	11,166	11,166	10,515
EQUIP00574	AURORA PUMP HS#3 @ TOMOKA WOODS	W-Treatment	03/01/2012	240.00	16,000.00	8,466.67	7,533.33	22,332	11,166	11,166	10,515
EQUIP00575	IDEAL PUMP/MOTOR WELL #16 [TW-1] TOMOKA WOODS	W-Treatment	03/01/2012	240.00	25,000.00	13,229.17	11,770.83	34,894	17,447	17,447	16,429
EQUIP00576	IDEAL PUMP/MOTOR WELL #17 [TW-2] TOMOKA WOODS	W-Treatment	03/01/2012	240.00	25,000.00	13,229.17	11,770.83	34,894	17,447	17,447	16,429
EQUIP00577	IDEAL PUMP/MOTOR WELL #18 [TW-3] TOMOKA WOODS	W-Treatment	03/01/2012	240.00	25,000.00	13,229.17	11,770.83	34,894	17,447	17,447	16,429
EQUIP00578	IDEAL PUMP/MOTOR WELL #19 [TW-4] TOMOKA WOODS	W-Treatment	03/01/2012	240.00	25,000.00	13,229.17	11,770.83	34,894	17,447	17,447	16,429
EQUIP00579	DETROIT DIESEL GENERATOR @ TOMOKA WOODS	W-Treatment	03/01/2012	180.00	100,000.00	70,555.56	29,444.44	139,574	93,049	46,525	41,097
EQUIP00580	SPANCO GANTRY @ TOMOKA WOODS	Excluded	03/01/2012	96.00	5,000.00	5,000.00	0.00	6,979	6,979	0	0
EQUIP00581	ALLEN BRADLEY PLC CABINET @ TOMOKA WOODS	Excluded	03/01/2012	120.00	40,000.00	40,000.00	0.00	55,830	55,830	0	0
EQUIP00582	RTU 416 @ TOMOKA WOODS	Excluded	03/01/2012	96.00	15,000.00	15,000.00	0.00	20,936	20,936	0	0
EQUIP00583	SQUARE-D VFD#1 @ TOMOKA WOODS	W-Treatment	03/01/2012	120.00	20,000.00	20,000.00	0.00	27,915	27,915	0	0
EQUIP00584	MARVAIR HVAC #1 @ TOMOKA WOODS	Excluded	03/01/2012	96.00	7,500.00	7,500.00	0.00	10,468	10,468	0	0
EQUIP00585	MARVAIR HVAC #2 @ TOMOKA WOODS	Excluded	03/01/2012	96.00	7,500.00	7,500.00	0.00	10,468	10,468	0	0
EQUIP00590	MTU ONSITE ENERGY D500060D6s GENERATOR LS#2	Excluded	04/26/2011	60.00	25,500.00	25,500.00	0.00	36,525	36,525	0	0
EQUIP00594	ALLEN BRADLEY 75 HP VFD [WP#4 HS#1]	W-Treatment	08/23/2011	96.00	8,825.37	8,825.37	0.00	12,641	12,641	0	0
EQUIP00595	ALLEN BRADLEY 100HP VFD [WP#4 HS#2]	W-Treatment	09/06/2011	96.00	9,025.37	9,025.37	0.00	12,928	12,928	0	0
EQUIP00596	RTU @ LS#72	Excluded	06/03/2011	96.00	10,958.00	10,958.00	0.00	15,696	15,696	0	0
EQUIP00597	RTU @ LS#113	Excluded	06/03/2011	96.00	11,258.00	11,258.00	0.00	16,126	16,126	0	0
EQUIP00598	RTU @ LS#114	Excluded	06/03/2011	96.00	12,151.00	12,151.00	0.00	17,405	17,405	0	0
EQUIP00599	LIFT STATION #18 [STONE ST]	S-Collection	03/09/2011	96.00	39,409.15	39,409.15	0.00	56,448	56,448	0	0
EQUIP00600	LIFT STATION #13 [BLUE LAKE HEIGHTS]	S-Collection	03/04/2011	96.00	31,253.45	31,253.45	0.00	44,766	44,766	0	0
EQUIP00601	LIFT STATION #36 [GLEN EAGLES]	S-Collection	06/08/2011	96.00	33,452.46	33,452.46	0.00	47,916	47,916	0	0
EQUIP00602	LIFT STATION #72 [SKYDIVE]	S-Collection	05/26/2011	96.00	20,721.79	20,721.79	0.00	29,681	29,681	0	0
EQUIP00606	RIVER AUGMENT SUBMERSIBLE PUMP #1 ABS AFP1501	S-Treatment	01/10/2012	240.00	35,000.00	18,770.14	16,229.86	48,851	24,426	24,426	22,653
EQUIP00607	RIVER AUGMENT SUBMERSIBLE PUMP #2 ABS AFP1501	S-Treatment	01/10/2012	240.00	35,000.00	18,770.14	16,229.86	48,851	24,426	24,426	22,653
EQUIP00608	RIVER AUGMENT SUBMERSIBLE PUMP #3 ABS AFP1501	S-Treatment	01/10/2012	240.00	35,000.00	18,770.14	16,229.86	48,851	24,426	24,426	22,653
EQUIP00609	RIVER AUGMENT MOTOR OPERATED VALVE SAR 16.1	S-Treatment	01/10/2012	96.00	8,500.00	8,500.00	0.00	11,864	11,864	0	0
EQUIP00610	ROCHA PLC CABINET @ RIVER AUGMENT	S-Treatment	01/10/2012	120.00	48,000.00	48,000.00	0.00	66,996	66,996	0	0
EQUIP00611	RTU 500 @ RIVER AUGMENT	Excluded	01/10/2012	96.00	15,000.00	15,000.00	0.00	20,936	20,936	0	0
EQUIP00614	RIVER AUGMENT POND MOTOR OPERATED VALVE SAR 07.5	S-Treatment	01/10/2012	96.00	8,500.00	8,500.00	0.00	11,864	11,864	0	0
EQUIP00615	RIVER AUGMENT EFFLUENT MOTOR OPERATED VALVE	S-Treatment	01/10/2012	96.00	8,500.00	8,500.00	0.00	11,864	11,864	0	0
EQUIP00616	RIVER AUGMENT CERLIC TSS ANALYZER CTX20/25LC	S-Treatment	01/10/2012	60.00	29,000.00	29,000.00	0.00	40,476	40,476	0	0
EQUIP00617	RIVER AUGMENT E/H PROMAG W 18" MAG METER POND	S-Treatment	01/10/2012	60.00	7,200.00	7,200.00	0.00	10,049	10,049	0	0
EQUIP00619	2012 SKID STEER LOADER #96	Vehicle	12/16/2011	180.00	44,927.91	32,327.19	12,600.72	64,355	47,192	17,161	18,049
EQUIP00622	2012 XYLEM 4" DOUBLE DIAPHRAM PUMP	Excluded	03/23/2012	60.00	12,373.67	12,373.67	0.00	17,270	17,270	0	0
EQUIP00624	SKID STEER HAMMER ATTACHMENT	Excluded	03/09/2012	60.00	13,792.00	13,792.00	0.00	19,250	19,250	0	0
EQUIP00626	ULTRA2000 TRIFOLD/SINGLE STATION EXTRACTOR	Vehicle	05/31/2012	60.00	22,927.00	22,927.00	0.00	32,000	32,000	0	0
EQUIP00632	CUES LATERAL INSPECTION SYSTEM CAMERA	Excluded	08/31/2012	96.00	9,432.00	9,432.00	0.00	13,165	13,165	0	0
EQUIP00633	2012 JLG 2630ES SCISSOR LIFT	Vehicle	09/26/2012	120.00	15,800.00	15,800.00	0.00	22,053	22,053	0	0
EQUIP00634	2012 BALDOR GENERATOR @ WP 1 WELL 5	Excluded	07/18/2012	60.00	42,327.41	42,327.41	0.00	59,078	59,078	0	0
EQUIP00635	LIFT STATION #40 [WHISPERWOOD]	S-Collection	06/18/2012	96.00	39,797.99	39,797.99	0.00	55,548	55,548	0	0
EQUIP00636	2012 BALDOR GENERATOR @ LS#89	S-Collection	04/24/2012	60.00	25,989.66	25,989.66	0.00	36,275	36,275	0	0
EQUIP00637	LIFT STATION #89 [BLUE LAKE RD]	S-Collection	05/08/2012	96.00	40,780.78	40,780.78	0.00	56,919	56,919	0	0
EQUIP00641	2012 PISTA SCREW CONVEYOR	S-Treatment	02/23/2012	240.00	57,947.97	30,722.39	27,225.58	80,880	40,440	40,440	38,000
EQUIP00642	AURORA 411BF PUMP HS#1 @ FAIRGROUNDS	W-Treatment	03/01/2012	240.00	16,000.00	8,466.67	7,533.33	22,332	11,166	11,166	10,515
EQUIP00643	AURORA 411BF PUMP HS#2 @ FAIRGROUNDS	W-Treatment	03/01/2012	240.00	16,000.00	8,466.67	7,533.33	22,332	11,166	11,166	10,515
EQUIP00644	DETROIT DIESEL GENERATOR 431PSL6202 @ FAIRGROUNDS	W-Treatment	11/05/2012	180.00	45,000.00	31,750.00	13,250.00	62,808	41,872	20,936	18,493
EQUIP00645	RTU 402 @ FAIRGROUNDS	W-Treatment	03/01/2012	96.00	15,000.00	15,000.00	0.00	20,936	20,936	0	0
EQUIP00646	CL2 VALVE CONTROL VALVE @ FAIRGROUNDS	W-Treatment	03/01/2012	96.00	5,500.00	5,500.00	0.00	7,677	7,677	0	0
EQUIP00647	SQUARE-D MOTOR STARTER #1 @ FAIRGROUNDS	W-Treatment	03/01/2012	240.00	20,000.00	10,583.33	9,416.67	27,915	13,958	13,958	13,143
EQUIP00648	SQUARE-D MOTOR STARTER #2 @ FAIRGROUNDS	W-Treatment	03/01/2012	240.00	20,000.00	10,583.33	9,416.67	27,915	13,958	13,958	13,143
EQUIP00649	MARVAIR HVAC SYSTEM @ RECLAIM PUMP ROOM	Reclaimed	10/02/2012	180.00	9,635.00	6,421.61	3,213.39	13,448	8,965	4,483	4,485
EQUIP00650	SCAG MOWER W/MULCHING DECK	Excluded	11/01/2012	120.00	9,419.88	8,667.80	752.08	13,148	13,148	0	1,050
EQUIP00654	2013 FORD F150 TRUCK	Vehicle	12/09/2012	60.00	17,154.00	17,154.00	0.00	23,943	23,943	0	0
EQUIP00656	2014 FREIGHTLINER SUBMERSIBLE INDUCTION	Excluded	02/26/2013	120.00	297,412.85	283,581.22	13,831.63	404,719	364,247	40,472	18,822
EQUIP00659	MESSAGE BOARD, WANCO WVTMM-M	Excluded	04/30/2013	60.00	13,000.00	13,000.00	0.00	17,690	17,690	0	0
EQUIP00663	LIFT STATION #27	S-Collection	02/01/2013	96.00	37,514.78	37,514.78	0.00	51,050	51,050	0	0
EQUIP00664	LIFT STATION #2	S-Collection	03/28/2013	96.00	56,061.00	56,061.00	0.00	76,288	76,288	0	0
EQUIP00665	LIFT STATION #37	S-Collection	02/01/2013	96.00	35,834.83	35,834.83	0.00	48,764	48,764	0	0
EQUIP00666	LIFT STATION #71	S-Collection	01/02/2013	96.00	26,771.04	26,771.04	0.00	36,430	36,430	0	0

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FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
EQUIP00669	LIFT STATION #23	S-Collection	09/10/2013	96.00	61,248.50	61,248.50	0.00	83,347	83,347	0	0
EQUIP00672	PUMP AT WATER PLANT #1 WELL #5	W-Treatment	09/16/2013	180.00	23,699.30	14,285.40	9,413.90	32,250	19,350	12,900	12,810
EQUIP00684	2014 FORD F250	Vehicle	04/16/2014	60.00	29,038.00	29,038.00	0.00	38,471	38,471	0	0
EQUIP00685	VALVE MAINTENANCE TRAILER	Excluded	08/26/2014	60.00	56,100.00	56,100.00	0.00	74,325	74,325	0	0
EQUIP00686	CATERPILLAR	Excluded	03/07/2014	180.00	5,218.92	2,980.77	2,238.15	6,914	3,687	3,227	2,965
EQUIP00687	2014 FORD F350	Vehicle	04/16/2014	60.00	42,766.00	42,766.00	0.00	56,659	56,659	0	0
EQUIP00688	KLAMPRESS	S-Treatment	03/06/2014	240.00	167,136.00	71,616.91	95,519.09	221,431	88,572	132,859	126,549
EQUIP00689	BOB CAT MOWER	Vehicle	11/06/2013	240.00	9,559.99	4,255.53	5,304.46	13,009	5,854	7,155	7,218
EQUIP00690	PUMP @LS #30	S-Collection	05/01/2014	180.00	40,120.23	22,511.90	17,608.33	53,154	28,349	24,805	23,329
EQUIP00691	PUMP @LS #32	S-Collection	04/04/2014	180.00	37,736.44	21,363.01	16,373.43	49,995	26,664	23,331	21,692
EQUIP00692	PUMP @LS #61	S-Collection	04/04/2014	180.00	37,640.79	21,308.88	16,331.91	49,869	26,597	23,272	21,638
EQUIP00693	GENERATOR @LS#24	S-Collection	02/17/2014	180.00	35,610.46	20,461.86	15,148.60	47,179	25,162	22,017	20,070
EQUIP00694	FORD F250 TRUCK	Vehicle	04/02/2014	60.00	23,475.00	23,475.00	0.00	31,101	31,101	0	0
EQUIP00695	FORD F250 TRUCK	Vehicle	06/12/2014	60.00	31,143.00	31,143.00	0.00	41,260	41,260	0	0
EQUIP00696	2014 FORD ESCAPE	Vehicle	03/13/2014	60.00	18,317.00	18,317.00	0.00	24,267	24,267	0	0
EQUIP00697	METER READER	W-Distribution	10/22/2013	36.00	17,547.75	17,547.75	0.00	23,879	23,879	0	0
EQUIP00703	INFLUENT PUMP	S-Treatment	08/29/2014	240.00	150,129.08	60,737.62	89,391.46	198,900	79,560	119,340	118,431
EQUIP00705	INFLUENT PUMP	S-Treatment	08/29/2014	240.00	150,129.08	60,737.62	89,391.46	198,900	79,560	119,340	118,431
EQUIP00707	INFLUENT PUMP	S-Treatment	08/29/2014	240.00	150,129.08	60,737.62	89,391.46	198,900	79,560	119,340	118,431
EQUIP00732	2015 FORD F250	Vehicle	04/08/2015	60.00	30,592.50	30,592.50	0.00	39,606	39,606	0	0
EQUIP00733	BLOWER	S-Treatment	04/16/2015	60.00	8,505.00	8,505.00	0.00	11,011	11,011	0	0
EQUIP00734	LIFT STATION #46	S-Collection	09/11/2015	96.00	11,247.47	9,919.63	1,327.84	14,561	12,741	1,820	1,719
EQUIP00735	LIFT STATION #46	S-Collection	09/11/2015	96.00	11,247.47	9,919.63	1,327.84	14,561	12,741	1,820	1,719
EQUIP00736	LIFT STATION #3	S-Collection	06/17/2015	96.00	45,584.76	41,532.74	4,052.02	59,015	51,638	7,377	5,246
EQUIP00737	LIFT STATION #45	S-Collection	04/16/2015	96.00	36,248.24	33,793.93	2,454.31	46,928	41,062	5,866	3,177
EQUIP00738	LIFT STATION #49	S-Collection	08/11/2015	96.00	34,187.26	30,511.23	3,676.03	44,260	38,728	5,533	4,759
EQUIP00739	LIFT STATION #58	S-Collection	03/31/2015	96.00	21,047.09	19,738.70	1,308.39	27,248	23,842	3,406	1,694
EQUIP00741	2015 FORD TRANSIT VAN	Vehicle	07/16/2015	60.00	23,389.50	23,389.50	0.00	30,281	30,281	0	0
EQUIP00742	2015 FORD VAN	Vehicle	07/16/2015	60.00	21,435.50	21,435.50	0.00	27,751	27,751	0	0
EQUIP00743	ARTICULATING BOOM LIFT	Vehicle	06/23/2015	120.00	101,700.00	73,958.41	27,741.59	131,663	92,164	39,499	35,915
EQUIP00744	TRAILER	Vehicle	04/17/2015	60.00	9,375.00	9,375.00	0.00	12,137	12,137	0	0
EQUIP00745	2015 FORD F250	Vehicle	04/08/2015	60.00	28,562.50	28,562.50	0.00	36,978	36,978	0	0
EQUIP00754	POWERFLEX 400 VFD	S-Treatment	06/25/2015	120.00	9,292.71	6,752.70	2,540.01	12,031	8,422	3,609	3,288
EQUIP00775	2016 NISSAN PATHFINDER	Vehicle	02/02/2016	60.00	26,851.00	26,851.00	0.00	33,743	33,743	0	0
EQUIP00777	RADIAL FUME EXHAUSTER	Excluded	08/19/2016	60.00	8,120.00	8,120.00	0.00	10,204	10,204	0	0
EQUIP00778	6" VALVE LEFT HAND OPEN	Excluded	08/15/2016	60.00	6,860.71	6,860.71	0.00	8,622	8,622	0	0
EQUIP00779	6" VALVE LEFT HAND OPEN	Excluded	08/15/2016	60.00	6,860.71	6,860.71	0.00	8,622	8,622	0	0
EQUIP00780	8" VALVE LEFT HAND OPEN	Excluded	08/15/2016	60.00	10,299.68	10,299.68	0.00	12,943	12,943	0	0
EQUIP00781	8" VALVE LEFT HAND OPEN	Excluded	08/15/2016	60.00	10,299.68	10,299.68	0.00	12,943	12,943	0	0
EQUIP00782	6" VALVE LEFT HAND OPEN	Excluded	12/22/2015	60.00	9,328.33	9,328.33	-0.01	12,077	12,077	0	(0)
EQUIP00783	2016 FORD F250	Vehicle	08/19/2016	60.00	33,980.94	33,980.94	0.00	42,703	42,703	0	0
EQUIP00784	2016 FORD F250	Vehicle	08/19/2016	60.00	33,968.19	33,968.19	0.00	42,687	42,687	0	0
EQUIP00785	VALVE TAPPING MACHINE	Excluded	08/15/2016	96.00	70,375.05	53,916.34	16,458.71	88,439	66,329	22,110	20,683
EQUIP00786	DIAMOND WIRE GUILLotine SAW	Excluded	12/29/2015	60.00	10,120.00	10,120.00	0.00	13,102	13,102	0	0
EQUIP00787	6" MOBILE PUMP	Excluded	12/24/2015	96.00	43,190.00	36,557.63	6,632.37	55,915	48,926	6,989	8,586
EQUIP00788	BLOWER	S-Treatment	06/21/2016	60.00	10,445.82	10,445.82	0.00	13,127	13,127	0	0
EQUIP00789	RECLAIM JOCKEY PUMP VFD	Reclaimed	04/28/2016	96.00	18,795.50	15,095.14	3,700.36	23,620	17,715	5,905	4,650
EQUIP00790	DIGESTOR TRANSFER PUMP	S-Treatment	06/17/2016	96.00	13,234.16	10,403.51	2,830.65	16,631	12,473	4,158	3,557
EQUIP00791	POLYMER FEED SYSTEM	S-Treatment	09/27/2016	60.00	12,389.12	12,389.12	0.00	15,569	15,569	0	0
EQUIP00792	POLYMER FEED SYSTEM	S-Treatment	09/27/2016	60.00	12,389.12	12,389.12	0.00	15,569	15,569	0	0
EQUIP00793	2016 FORD TRANSIT	Vehicle	06/24/2016	60.00	22,611.29	22,611.29	0.00	28,415	28,415	0	0
EQUIP00794	GAS MASTRR INDUCTION UNIT	S-Treatment	06/30/2016	60.00	5,254.00	5,254.00	0.00	6,603	6,603	0	0
EQUIP00795	FLOW INJECTION SYSTEM	S-Treatment	08/24/2016	60.00	32,550.75	32,550.75	0.00	40,906	40,906	0	0
EQUIP00796	LIFT STATION #17 - PUMP	S-Collection	09/12/2016	96.00	79,680.73	60,286.29	19,394.44	100,133	75,100	25,033	24,373
EQUIP00797	LIFT STATION #39 - PUMP	S-Collection	09/09/2016	96.00	40,456.66	30,651.57	9,805.09	50,841	38,131	12,710	12,322
EQUIP00798	LIFT STATION #3 GENERATOR	S-Collection	01/26/2016	180.00	26,430.86	11,775.50	14,655.36	33,215	13,286	19,929	18,417
EQUIP00799	LIFT STATION #52 - PUMP	S-Collection	06/17/2016	96.00	35,169.86	27,647.38	7,522.48	44,197	33,148	11,049	9,453
EQUIP00800	LIFT STATION #59 - PUMP	S-Collection	06/17/2016	96.00	38,082.85	29,937.32	8,145.53	47,858	35,894	11,965	10,236
EQUIP00801	REMOTE TELEMETRY UNIT	Excluded	05/20/2016	96.00	16,815.73	13,380.26	3,435.47	21,132	15,849	5,283	4,317
EQUIP00802	GPR LOCATOR SYSTEM	Excluded	11/23/2015	60.00	13,645.00	13,645.00	0.00	17,665	17,665	0	0
EQUIP00803	2016 FORD TRANSIT	Vehicle	07/21/2016	60.00	31,275.55	31,275.55	0.00	39,303	39,303	0	0
EQUIP00804	2016 FORD F550	Vehicle	09/26/2016	60.00	94,791.00	94,791.00	0.00	119,122	119,122	0	0
EQUIP00805	IVR & IWR HW & SW	Excluded	01/30/2016	60.00	12,000.00	12,000.00	0.00	15,080	15,080	0	0
EQUIP00806	2017 INTERNATIONAL SLUDGE TRUCK	Vehicle	07/21/2016	120.00	190,163.30	117,829.85	72,333.45	238,974	143,384	95,590	90,900
EQUIP00807	2016 FORD F350	Vehicle	07/13/2016	60.00	36,992.29	36,992.29	0.00	46,487	46,487	0	0
EQUIP00808	MID SIZE EXCAVATOR	Vehicle	04/18/2016	60.00	24,731.00	24,731.00	0.00	31,079	31,079	0	0
EQUIP00836	2017 NISSAN PATHFINDER 4X4	Vehicle	01/12/2017	60.00	27,991.10	27,991.10	0.00	33,869	33,869	0	0
EQUIP00837	TRIMBLE GEO 7X HANDHELD W/RANGEFINDER	Vehicle	12/05/2016	36.00	10,986.00	10,986.00	0.00	13,806	13,806	0	0
EQUIP00838	BLOWER @WP#3	Excluded	03/01/2017	60.00	8,429.00	8,429.00	0.00	10,199	10,199	0	0
EQUIP00839	CAT LIFT TRUCK - 2KL9266	Vehicle	03/17/2017	60.00	27,139.15	27,139.15	0.00	32,838	32,838	0	0
EQUIP00840	CAT EXCAVATOR W/RUBBER TRACKS	Vehicle	12/07/2016	60.00	89,151.00	89,151.00	0.00	112,034	112,034	0	0
EQUIP00841	2017 CHEVY SILVERADO	Vehicle	04/19/2017	60.00	50,161.75	50,161.75	0.00	60,695	60,695	0	0
EQUIP00842	FORD F250 4X2 W/UTILITY BED	Vehicle	01/25/2017	60.00	34,904.23	34,904.23	0.00	42,233	42,233	0	0
EQUIP00843	DUMP TRUCK	Vehicle	06/26/2017	60.00	83,701.23	83,701.23	0.00	101,277	101,277	0	0

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FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
EQUIP00844	ECONOLINE TRAILER	Vehicle	03/22/2017	60.00	8,945.10	8,945.10	0.00	10,823	10,823	0	0
EQUIP00845	KUBOTA LIGHT TOWER	Excluded	02/14/2017	60.00	14,026.30	14,026.30	0.00	16,972	16,972	0	0
EQUIP00846	REFRIGERATED SAMPLER	S-Treatment	11/15/2016	36.00	5,888.80	5,888.80	0.00	7,400	7,400	0	0
EQUIP00847	REFRIGERATED SAMPLER	S-Treatment	09/05/2017	36.00	6,313.00	6,313.00	0.00	7,639	7,639	0	0
EQUIP00848	PUMP - LIFT STATION #31	S-Collection	07/18/2017	96.00	46,526.09	30,266.98	16,259.11	56,296	35,185	21,111	19,673
EQUIP00849	2017 FORD F550	Vehicle	06/26/2017	60.00	84,905.23	84,905.23	0.00	102,734	102,734	0	0
EQUIP00850	PUMP - LIFT STATION #11	S-Collection	08/15/2017	96.00	44,373.68	28,449.24	15,924.44	53,691	33,557	20,134	19,268
EQUIP00851	PUMP - LIFT STATION #50	S-Collection	06/20/2017	96.00	44,739.07	29,530.86	15,208.21	54,133	33,833	20,300	18,402
EQUIP00852	PUMP - LIFT STATION #62	S-Collection	06/20/2017	96.00	45,378.33	29,952.81	15,425.52	54,907	34,317	20,590	18,665
EQUIP00853	GENERATOR - LIFT STATION #18	S-Collection	02/28/2017	180.00	32,349.00	12,047.44	20,301.56	39,142	13,047	26,095	24,565
EQUIP00854	GENERATOR	Excluded	05/30/2017	60.00	36,374.30	36,374.30	0.00	44,012	44,012	0	0
EQUIP00855	PUMP - LIFT STATION #63	S-Collection	10/26/2016	96.00	7,694.90	5,706.54	1,988.36	9,670	7,253	2,418	2,499
EQUIP00856	PUMP - LIFT STATION #63	S-Collection	10/26/2016	96.00	7,694.90	5,706.54	1,988.36	9,670	7,253	2,418	2,499
EQUIP00857	MOWER - SCAG TIGER CAT MOWER	Vehicle	03/20/2017	60.00	6,995.16	6,995.16	0.00	8,464	8,464	0	0
EQUIP00858	2017 FORD F250 UTILITY BODY	Vehicle	01/25/2017	60.00	35,109.18	35,109.18	0.00	42,481	42,481	0	0
EQUIP00859	2017 FORD T-350 VAN	Vehicle	03/08/2017	60.00	36,084.00	36,084.00	0.00	43,661	43,661	0	0
EQUIP00860	PIPE INSPECTION SYSTEM	Excluded	05/25/2017	96.00	6,999.00	4,682.46	2,316.54	8,469	5,293	3,176	2,803
EQUIP00861	GENERATOR - LIFT STATION #31	S-Collection	03/31/2017	180.00	26,590.00	9,754.42	16,835.58	32,173	10,724	21,449	20,370
EQUIP00868	HIGH SERVICE PUMPS @WP#1	W-Treatment	11/03/2016	96.00	14,964.00	11,056.74	3,907.26	18,805	14,104	4,701	4,910
EQUIP00869	SECURITY CAMERA SYSTEM	Excluded	03/01/2017	60.00	21,826.89	21,826.89	0.00	26,410	26,410	0	0
EQUIP00870	HIGH SERVICE PUMPS @WP#3	W-Treatment	07/20/2017	96.00	17,354.05	11,277.80	6,076.25	20,998	13,124	7,874	7,352
EQUIP00871	AERATOR - WP#3	W-Treatment	03/10/2017	180.00	24,484.00	9,074.00	15,410.00	29,625	9,875	19,750	18,646
EQUIP00872	TABLETOP AUTOCLAVE	S-Treatment	11/03/2016	60.00	5,295.00	5,295.00	0.00	6,654	6,654	0	0
EQUIP00873	AERATOR - WP#1	W-Treatment	10/01/2016	180.00	18,100.00	7,240.01	10,859.99	22,746	9,098	13,648	13,648
EQUIP00874	AQUA-AEROBIC SAND FILTER	S-Treatment	10/01/2016	240.00	6,052.08	1,560.79	4,491.29	7,606	2,282	5,324	5,644
EQUIP00903	BLOWER	Excluded	09/21/2018	60.00	9,455.00	7,616.53	1,838.47	11,104	8,883	2,221	2,159
EQUIP00904	GENERATOR @WP#3	W-Treatment	05/23/2018	120.00	34,975.39	15,240.63	19,734.76	41,076	16,430	24,646	23,177
EQUIP00906	4" DOUBLE DIAPHRAGM PUMP	Excluded	03/19/2018	60.00	16,697.00	15,143.98	1,553.02	19,609	15,687	3,922	1,824
EQUIP00907	HYDRAULIC MINI EXCAVATOR	Vehicle	01/08/2018	60.00	19,107.51	18,080.22	1,027.29	22,440	17,952	4,488	1,206
EQUIP00909	HIBOCS 500 ODOR CONTROL UNIT - WW MAIN PLANT	S-Treatment	08/17/2018	180.00	93,875.59	25,807.34	68,068.25	110,250	29,400	80,850	79,941
EQUIP00910	REFRIGERATED SAMPLER	S-Treatment	01/04/2018	36.00	6,313.00	6,313.00	0.00	7,414	7,414	0	0
EQUIP00911	50KW GENERATOR @L/S#45	S-Collection	03/23/2018	180.00	30,615.45	9,234.02	21,381.43	35,956	9,588	26,368	25,111
EQUIP00912	HIBOCS 200 ODOR CONTROL UNIT @L/S #71	Excluded	09/07/2018	180.00	49,039.28	13,295.10	35,744.18	57,593	15,358	42,235	41,979
EQUIP00913	60KW GENERATOR @AG#10	Excluded	06/04/2018	180.00	37,371.20	10,775.36	26,595.84	43,890	11,704	32,186	31,235
EQUIP00914	80KW GENERATOR @AG#11	Excluded	06/04/2018	180.00	42,901.20	12,369.85	30,531.35	50,385	13,436	36,949	35,857
EQUIP00915	80KW GENERATOR @AG#12	Excluded	06/04/2018	180.00	42,901.20	12,369.85	30,531.35	50,385	13,436	36,949	35,857
EQUIP00916	HIBOCS 50 ODOR CONTROL UNIT @L/S #111	Excluded	08/06/2018	180.00	35,686.60	9,880.98	25,805.62	41,911	11,176	30,735	30,307
EQUIP00917	2018 CHEVY SILVERADO TRUCK (206-205)	Vehicle	07/23/2018	60.00	50,958.91	42,712.36	8,246.55	59,848	47,878	11,970	9,685
EQUIP00918	2018 FORD TRANSIT (206-204)	Vehicle	06/19/2018	60.00	23,124.79	19,810.24	3,314.55	27,158	21,726	5,432	3,893
EQUIP00919	GROUND PENETRATING RADAR SYSTEM (GPR)	Excluded	02/13/2018	60.00	12,675.00	11,739.47	935.53	14,886	11,909	2,977	1,099
EQUIP00920	GENERATOR @LS #21	S-Collection	06/15/2018	180.00	31,226.24	8,939.97	22,286.27	36,673	9,779	26,894	26,174
EQUIP00921	GENERATOR @LS #50	S-Collection	06/15/2018	180.00	35,882.98	10,273.18	25,609.80	42,142	11,238	30,904	30,077
EQUIP00922	GENERATOR @LS #52	S-Collection	06/15/2018	180.00	31,300.37	8,961.19	22,339.18	36,760	9,803	26,957	26,236
EQUIP00923	GENIE AWP-20-S DC	Vehicle	08/07/2018	60.00	8,490.00	7,047.60	1,442.40	9,971	7,977	1,994	1,694
EQUIP00924	2018 FORD F450 (210-0202)	Vehicle	03/21/2018	60.00	55,129.91	49,943.00	5,186.91	64,746	51,797	12,949	6,092
EQUIP00925	CAT SKID STEER LOADER (210-0201)	Vehicle	05/17/2018	120.00	68,415.75	29,922.67	38,493.08	80,350	32,140	48,210	45,208
EQUIP00926	IRIS CRAWLER SYSTEM	Excluded	12/14/2017	60.00	37,500.00	35,987.94	1,512.06	45,374	45,374	0	1,830
EQUIP00927	BACKHOE LOADER (210-0203)	Excluded	09/12/2018	120.00	105,252.75	42,656.65	62,596.10	123,612	49,445	74,167	73,515
EQUIP00939	WASTEWATER SLUDGE PROCESSING EQUIPMENT	S-Treatment	03/12/2018	120.00	152,932.85	69,641.92	83,290.93	179,609	71,844	107,765	97,819
EQUIP00940	WASTEWATER SLUDGE PROCESSING EQUIPMENT	S-Treatment	03/12/2018	120.00	152,932.85	69,641.92	83,290.93	179,609	71,844	107,765	97,819
EQUIP00941	WASTEWATER SLUDGE PROCESSING EQUIPMENT	S-Treatment	03/12/2018	120.00	152,932.85	69,641.92	83,290.93	179,609	71,844	107,765	97,819
EQUIP00976	2019 NISSAN PATHFINDER 4X4, 202-0070, 5986 LBS	Vehicle	12/26/2018	60.00	25,805.00	19,437.01	6,367.99	30,306	24,245	6,061	7,479
EQUIP00977	2019 FORD F150, 4X2, 203-213, 6100 LBS	Vehicle	04/05/2019	60.00	25,045.49	17,476.18	7,569.31	28,843	17,306	11,537	8,717
EQUIP00978	A/C, 7.5 TON, 14 SEER AIR @WP#2	W-Treatment	06/06/2019	120.00	10,500.00	3,485.42	7,014.58	12,092	3,628	8,464	8,078
EQUIP00979	MINI TRACK HOE EXCAVATOR, 204-214, 9855 LBS	Vehicle	01/09/2019	60.00	49,015.12	36,550.54	12,464.58	56,447	33,868	22,579	14,355
EQUIP00980	2019 FORD F250, 204-215, 4X2, 10000 LBS	Vehicle	05/22/2019	60.00	38,650.51	25,974.79	12,675.72	44,511	26,707	17,804	14,598
EQUIP00981	2019 FORD F250, 204-216, 4X4, 10000 LBS	Vehicle	07/15/2019	60.00	29,579.78	19,004.21	10,575.57	34,065	20,439	13,626	12,179
EQUIP00982	2019 FORD F250, 206-217, 4X4, 10000 LBS	Vehicle	03/06/2019	60.00	29,681.03	21,191.62	8,489.41	34,182	20,509	13,673	9,777
EQUIP00985	STEP SCREED	S-Treatment	07/29/2019	120.00	230,175.00	73,074.33	157,100.67	265,077	79,523	185,554	180,922
EQUIP00986	RETURN ACTIVATED SLUDGE PUMP, 18" DISCHARGE, 14.7	S-Treatment	05/07/2019	240.00	13,025.40	2,214.67	10,810.73	15,000	2,250	12,750	12,450
EQUIP00987	RETURN ACTIVATED SLUDGE PUMP, 18" DISCHARGE, 14.7	S-Treatment	05/07/2019	240.00	13,025.40	2,214.67	10,810.73	15,000	2,250	12,750	12,450
EQUIP00988	RETURN ACTIVATED SLUDGE PUMP, 18" DISCHARGE, 14.7	S-Treatment	05/07/2019	240.00	13,025.40	2,214.67	10,810.73	15,000	2,250	12,750	12,450
EQUIP00989	RETURN ACTIVATED SLUDGE PUMP	S-Treatment	05/07/2019	240.00	13,025.40	2,214.67	10,810.73	15,000	2,250	12,750	12,450
EQUIP00990	RETURN ACTIVATED SLUDGE PUMP	S-Treatment	05/07/2019	240.00	13,025.40	2,214.67	10,810.73	15,000	2,250	12,750	12,450
EQUIP00991	RETURN ACTIVATED SLUDGE FLOW METER - 8"	S-Treatment	07/02/2019	60.00	8,244.87	5,354.74	2,890.13	9,495	5,697	3,798	3,328
EQUIP00992	RETURN ACTIVATED SLUDGE FLOW METER - 8"	S-Treatment	07/02/2019	60.00	8,244.87	5,354.74	2,890.13	9,495	5,697	3,798	3,328
EQUIP00993	RETURN ACTIVATED SLUDGE FLOW METER - 8"	S-Treatment	07/02/2019	60.00	8,244.87	5,354.74	2,890.13	9,495	5,697	3,798	3,328
EQUIP00994	INFLUENT FLOW METER - 12"	S-Treatment	08/26/2019	60.00	9,956.90	6,172.21	3,784.69	11,467	6,880	4,587	4,359
EQUIP00995	INFLUENT FLOW METER - 12"	S-Treatment	08/26/2019	60.00	9,956.90	6,172.21	3,784.69	11,467	6,880	4,587	4,359
EQUIP00996	WASTE ACTIVATED SLUDGE FLOW METER - 4"	S-Treatment	08/26/2019	60.00	6,191.50	3,838.07	2,353.43	7,130	4,278	2,852	2,710
EQUIP00997	WASTE ACTIVATED SLUDGE FLOW METER - 4"	S-Treatment	08/26/2019	60.00	6,191.50	3,838.07	2,353.43	7,130	4,278	2,852	2,710
EQUIP00998	WASTE ACTIVATED SLUDGE PUMP - 4"	S-Treatment	09/05/2019	240.00	12,282.43	1,886.71	10,395.72	14,145	2,122	12,023	11,972
EQUIP00999	WASTE ACTIVATED SLUDGE PUMP - 4"	S-Treatment	09/05/2019	240.00	12,282.43	1,886.71	10,395.72	14,145	2,122	12,023	11,972
EQUIP01000	WASTE ACTIVATED SLUDGE PUMP - 4"	S-Treatment	09/05/2019	240.00	12,282.43	1,886.71	10,395.72	14,145	2,122	12,023	11,972

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
EQUIP01001	WASTE ACTIVATED SLUDGE PUMP - 4"	S-Treatment	09/05/2019	240.00	12,282.43	1,886.71	10,395.72	14,145	2,122	12,023	11,972
EQUIP01002	VALVE ACTUATOR W/FLOORSTAND & FIELD SERVICE	S-Treatment	06/12/2019	60.00	5,017.50	1,703.16	3,314.34	5,778	3,467	2,311	1,961
EQUIP01003	VALVE ACTUATOR W/FLOORSTAND & FIELD SERVICE	S-Treatment	06/12/2019	60.00	5,017.50	1,703.16	3,314.34	5,778	3,467	2,311	1,961
EQUIP01004	TRAILER MOUNTED VACUUM EXCAVATOR	Excluded	03/05/2019	60.00	40,809.22	29,158.83	11,650.39	46,997	28,198	18,799	13,417
EQUIP01005	GENERATOR LOAD BANK	Excluded	11/26/2018	60.00	7,301.50	5,618.10	1,683.40	8,575	6,860	1,715	1,977
EQUIP01006	GROUND PENETRATING RADAR SYSTEM	Excluded	12/09/2018	60.00	22,200.00	16,924.53	5,275.47	26,072	20,858	5,214	6,196
EQUIP01007	2019 FORD F250, 4X4, 206-218, 10000 LBS	Vehicle	03/12/2019	60.00	29,671.81	21,089.30	8,582.51	34,171	20,503	13,668	9,884
EQUIP01008	2019 FORD F250, 4X4, 206-219, 10000 LBS	Vehicle	04/01/2019	60.00	29,413.51	20,589.45	8,824.06	33,874	20,324	13,550	10,162
EQUIP01009	2019 FORD TRANSIT CONNECT VAN, 206-220, 5130 LBS	Vehicle	07/03/2019	60.00	24,247.52	15,734.81	8,512.71	27,924	16,754	11,170	9,803
EQUIP01010	50KW GENERATOR @LS#20	S-Collection	03/11/2019	120.00	30,750.00	10,936.09	19,813.91	35,413	10,624	24,789	22,819
EQUIP01011	50KW GENERATOR @LS#43	S-Collection	05/02/2019	120.00	31,018.78	10,589.76	20,429.02	35,722	10,717	25,005	23,527
EQUIP01012	2019 FORD TRANSIT 350 VAN, 208-107A, 9500 LBS	Vehicle	06/18/2019	60.00	34,678.00	22,791.17	11,886.83	39,936	23,962	15,974	13,689
EQUIP01013	2019 NISSAN FRONTIER, 209-016A, 1/2TON, 4700 LBS	Vehicle	09/13/2019	60.00	21,002.80	12,811.71	8,191.09	24,187	14,512	9,675	9,433
EQUIP01014	2019 NISSAN FRONTIER, 209-013A, 1/2TON, 4700 LBS	Vehicle	09/13/2019	60.00	19,749.07	12,046.93	7,702.14	22,744	13,646	9,098	8,870
EQUIP01015	2019 NISSAN FRONTIER, 209-018, 1/2TON, 4700 LBS	Vehicle	09/13/2019	60.00	19,749.07	12,046.93	7,702.14	22,744	13,646	9,098	8,870
EQUIP01026	50KW GENERATOR @LS#9	S-Collection	03/13/2019	120.00	26,767.58	9,505.37	17,262.21	30,826	9,248	21,578	19,879
EQUIP01027	ZERO TURN MOWER, 206-5308	Vehicle	01/18/2019	60.00	7,223.88	5,351.89	1,871.99	8,319	4,991	3,328	2,156
EQUIP01043	2020 ECONOLINE TRAILER	Vehicle	01/23/2020	60.00	9,625.11	5,179.96	4,445.15	10,906	4,362	6,544	5,037
EQUIP01044	ST JOHNS INTAKE WRF FILTER	S-Treatment	05/07/2020	300.00	1,486,923.89	122,682.74	1,364,241.15	1,684,760	134,781	1,549,979	1,545,754
EQUIP01045	DEGRIT PUMP REPLACEMENT	S-Treatment	05/07/2020	300.00	59,500.00	4,909.22	54,590.78	67,417	5,393	62,024	61,855
EQUIP01046	SLANTIE DISC CHECK VALVE (2)	S-Treatment	05/07/2020	300.00	34,500.00	2,846.52	31,653.48	39,090	3,127	35,963	35,865
EQUIP01047	CHLORINE RESIDUAL ANALYZER	S-Treatment	11/11/2019	120.00	8,460.00	2,444.00	6,016.00	9,743	2,923	6,820	6,928
EQUIP01048	2020 CUSHMAN HAULER GOLF CART	Vehicle	07/21/2020	120.00	7,374.14	1,619.53	5,754.61	8,355	1,671	6,684	6,520
EQUIP01049	CHEMICAL INDUCTION UNIT (2HP)	S-Treatment	12/03/2019	120.00	8,025.00	2,269.44	5,755.56	9,242	2,773	6,469	6,628
EQUIP01050	CHEMICAL INDUCTION UNIT (3HP)	S-Treatment	12/03/2019	120.00	10,013.48	2,831.77	7,181.71	11,532	3,460	8,072	8,271
EQUIP01051	KUBOTA TRACTOR	Excluded	01/16/2020	60.00	20,339.05	11,022.45	9,316.60	23,045	9,218	13,827	10,556
EQUIP01052	L/S #14 PANEL BOX	Excluded	04/27/2020	300.00	54,649.23	4,567.85	50,081.38	61,920	4,954	56,966	56,744
EQUIP01053	L/S #34 PANEL BOX	Excluded	06/01/2020	300.00	49,730.29	3,970.97	45,759.32	56,347	4,508	51,839	51,848
EQUIP01054	TRAILER MOUNTED LIGHT TOWER	Excluded	03/23/2020	60.00	11,542.21	5,826.95	5,715.26	13,078	5,231	7,847	6,476
EQUIP01055	L/S #19 GENERATOR AND ATS	S-Collection	02/03/2020	300.00	31,618.27	2,934.27	28,684.00	35,825	2,866	32,959	32,500
EQUIP01056	L/S #66 AND PANEL BOX	Excluded	06/02/2020	300.00	51,310.38	4,091.50	47,218.88	58,137	4,651	53,486	53,501
EQUIP01057	L/S #74 AND PANEL BOX	Excluded	04/24/2020	300.00	51,211.63	4,297.40	46,914.23	58,025	4,642	53,383	53,156
EQUIP01058	TRAILER MOUNTED LIGHT TOWER	Excluded	03/23/2020	60.00	11,301.00	5,595.82	5,705.18	12,805	5,122	7,683	6,341
EQUIP01059	L/S#110 GENERATOR/ATS	S-Collection	05/07/2020	300.00	33,376.00	2,753.77	30,622.23	37,817	3,025	34,792	34,697
EQUIP01065	LS#9 REPLACEMENT AND PANEL BOX	Excluded	10/01/2019	300.00	48,773.94	5,180.14	43,593.80	56,170	6,740	49,430	50,204
EQUIP01066	LS#4 REPLACEMENT AND PANEL BOX	Excluded	10/01/2019	300.00	40,962.78	4,350.53	36,612.25	47,174	5,661	41,513	42,164
EQUIP01068	75HP ELECTRIC MOTOR	S-Treatment	02/19/2020	120.00	8,267.50	2,561.97	5,705.53	9,367	1,873	7,494	6,464
EQUIP01070	75 HP ELECTRIC MOTOR	W-Treatment	10/01/2020	135.96	8,267.50	1,653.50	6,614.00	9,367	1,654	7,714	7,494
EQUIP01071	BOBCAT MOWER #205MOW14	Vehicle	11/20/2020	120.00	11,887.50	1,585.00	10,302.50	13,469	1,585	11,884	11,673
EQUIP01072	KUBOTA EXCAVATOR #2040224	Vehicle	11/05/2020	120.00	26,135.34	3,484.72	22,650.62	29,613	3,485	26,128	25,665
EQUIP01073	GENIE LIFT #206-GENIE05	Vehicle	12/07/2020	120.00	28,015.61	3,735.42	24,280.19	31,743	3,735	28,008	27,511
EQUIP01074	75 HP BALDOR AERATOR MOTOR FOR C-1	W-Treatment	10/25/2020	135.97	11,897.58	2,379.52	9,518.06	13,481	2,380	11,101	10,785
EQUIP01075	BRANDY TRAILS CAMERA SYSTEM (LIFT STATION #111)	S-Collection	11/09/2020	96.00	6,496.02	1,299.20	5,196.82	7,360	1,299	6,061	5,888
EQUIP01076	QZ3 MANHOLE POLE CAMERA	S-Collection	11/24/2020	135.96	18,500.00	3,700.00	14,800.00	20,961	3,700	17,261	16,769
EQUIP01077	PUSH ROD CAMERA SYSTEM	Excluded	11/30/2020	135.96	16,785.00	3,357.00	13,428.00	19,018	3,357	15,661	15,214
EQUIP01079	WP#9 - SQUARE D VFD DRIVE	W-Treatment	01/25/2021	64.24	18,014.25	3,602.85	14,411.40	19,287	3,603	15,684	15,430
EQUIP01080	KTO BLOCK DIGESTOR BD40	W-Treatment	12/09/2020	135.96	10,823.18	2,164.64	8,658.54	12,263	2,165	10,098	9,810
EQUIP01085	WP#12 PLC REPLACEMENT	W-Treatment	12/11/2020	271.93	89,278.61	8,927.86	80,350.75	101,157	8,928	92,229	91,041
EQUIP01096	LS #81 PERMANENT GENERATOR	S-Collection	10/01/2020	180.00	39,679.35	5,290.58	34,388.77	44,959	5,291	39,668	38,964
EQUIP01100	WP #4 TANK EXHAUST BLOWER	W-Treatment	03/10/2021	180.00	6,905.00	1,381.00	5,524.00	7,393	1,381	6,012	5,914
EQUIP01102	LS #77 AND PANEL BOX REPLACE	S-Collection	10/01/2020	180.00	60,541.79	4,843.34	55,698.45	68,597	4,843	63,754	63,109
EQUIP01103	REMOTE TELEMETRY UNIT L/S #130	S-Collection	04/06/2021	180.00	12,058.00	2,411.60	9,646.40	12,910	2,412	10,498	10,328
EQUIP01104	WP#9 SUBMERSIBLE MIXING SYSTEM	W-Treatment	04/26/2021	180.00	23,231.60	4,646.32	18,585.28	24,874	4,646	20,228	19,899
EQUIP01105	L/S #15 AND PANEL BOX REPLACE	S-Collection	04/28/2021	180.00	47,591.68	3,172.78	44,418.90	50,955	3,173	47,782	47,558
EQUIP01106	L/S #5 AND PANEL BOX REPLACE	S-Collection	04/28/2021	180.00	47,189.76	3,145.98	44,043.78	50,525	3,146	47,379	47,157
EQUIP01108	L/S #51 AND PANEL BOX REPLACEMENT	S-Collection	05/18/2021	180.00	43,805.25	2,920.35	40,884.90	46,901	2,920	43,981	43,774
EQUIP01137	WATER PLANT #1 SUBMERSIBLE MIXING UNIT	W-Treatment	11/15/2021	180.00	11,650.00	1,165.00	10,485.00	12,473	1,165	11,308	11,226
EQUIP01138	WATER PLANT #3 SUBMERSIBLE MIXING UNIT	W-Treatment	11/15/2021	180.00	11,674.05	1,167.41	10,506.64	12,499	1,167	11,332	11,249
EQUIP01139	WATER PLANT #12 SUBMERSIBLE MIXING U	W-Treatment	11/15/2021	180.00	11,745.58	1,174.56	10,571.02	12,576	1,175	11,401	11,318
EQUIP01140	PISTA GRIT CONCENTRATOR FOR SAND & G	S-Treatment	01/18/2022	180.00	5,300.00	530.00	4,770.00	5,300	530	4,770	4,770
EQUIP01141	L/S#47 PUMP & CONTROL PANEL REPLACEMENT	S-Collection	12/05/2021	180.00	41,088.02	4,108.80	36,979.22	43,992	4,109	39,883	39,593
EQUIP01142	L/S#55 PUMP & CONTROL PANEL REPLACEMENT	S-Collection	12/05/2021	180.00	55,255.91	5,525.59	49,730.32	59,161	5,526	53,635	53,245
EQUIP01143	L/S#75 PUMP & CONTROL PANEL REPLACEMENT	S-Collection	12/05/2021	180.00	53,520.63	5,814.56	47,706.07	57,303	5,815	51,488	51,078
EQUIP01144	L/S#76 PUMP & CONTROL PANEL REPLACEMENT	S-Collection	12/05/2021	180.00	65,975.92	6,597.59	59,378.33	70,639	6,598	64,041	63,575
EQUIP01145	L/S#81 PUMP & CONTROL PANEL REPLACEMENT	S-Collection	12/13/2021	180.00	57,140.65	5,714.07	51,426.58	61,179	5,714	55,465	55,061
EQUIP01146	VIVAX METROTECH LOCATORS (EQUIP. & S	Excluded	12/13/2021	128.49	6,547.76	654.78	5,892.98	7,011	655	6,356	6,310
EQUIP01147	VIVAX METROTECH LOCATORS (EQUIP. & S	Excluded	12/13/2021	128.49	6,547.76	654.78	5,892.98	7,011	655	6,356	6,310
EQUIP01148	VIVAX METROTECH LOCATORS (EQUIP. & S	Excluded	12/13/2021	128.49	6,547.76	654.78	5,892.98	7,011	655	6,356	6,310
EQUIP01149	AMERICAN MADE 82'X20' OPEN TRAILER	Excluded	12/13/2021	64.24	5,941.25	1,188.25	4,753.00	6,361	1,188	5,173	5,089
EQUIP01155	WP #4 HIGH SVC PUMP REPLACEMENT	W-Treatment	02/16/2022	0.00	29,448.00	2,944.80	26,503.20	29,448	2,945	26,503	26,503
EQUIP01156	WTP #4 WELL 6 MOTOR REPLACEMENT	Excluded	03/13/2022		49.10	0.00	49.10	49	0	49	49
EQUIP01159	L/S#75 GENERATOR	S-Collection	12/02/2021	192.72	37,794.46	2,519.63	35,274.83	40,466	2,520	37,946	37,768
EQUIP01160	WATER METER REPLACE- METER BOXES	Excluded	03/31/2022		2,212.92	0.00	2,212.92	2,213	0	2,213	2,213
EQUIP01161	EH WACHS VALVE TRAILER	Excluded	04/01/2022		76,679.95	7,668.00	69,011.95	76,680	7,668	69,012	69,012

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
EQUIP01168	WATER PLANT #12 VFD REPLACEMENT	W-Treatment	05/11/2022		17,495.00	1,749.50	15,745.50	17,495	1,750	15,746	15,746
EQUIP01169	WATER FLUORIDATION SYSTEM	Excluded	04/28/2022		39,436.70	0.00	39,436.70	39,437	0	39,437	39,437
EQUIP01170	GAS MASTRRR MODEL 32 2HP	W-Treatment	01/03/2022		6,775.00	677.50	6,097.50	6,775	678	6,098	6,098
EQUIP01171	GAS MASTRRR MODEL 32 5HP	W-Treatment	01/03/2022		9,015.00	901.50	8,113.50	9,015	902	8,114	8,114
EQUIP01172	L/S #71 PUMP #1	S-Collection	07/28/2022	180.00	8,953.00	895.30	8,057.70	8,953	895	8,058	8,058
EQUIP01173	L/S #71 PUMP #2	S-Collection	07/28/2022	180.00	8,953.00	895.30	8,057.70	8,953	895	8,058	8,058
EQUIP01178	MULTI TANK FUEL TRAILER	Excluded	08/15/2022		46,857.26	3,123.82	43,733.44	46,857	3,124	43,733	43,733
IOTB00132	RTU SERVER UPGRADE	Excluded	09/30/2004	120.00	63,318.00	63,318.00	0.00	115,615	115,615	0	0
IOTB00133	CENTRAL CITY SYSTEM MANHOLE REHABILITATION	Excluded	09/30/2004	480.00	37,429.35	16,845.71	20,583.64	68,344	30,755	37,589	37,585
IOTB00134	SEWER LINE IMPROVEMENTS	S-Collection	09/30/2004	480.00	179,265.04	80,681.82	98,583.22	327,327	147,297	180,030	180,007
IOTB00135	WATER DISTRIBUTION LOOP	W-Distribution	09/30/2004	480.00	300,070.93	135,052.91	165,018.02	547,911	246,560	301,351	301,313
IOTB00136	WELL IMPROVEMENTS	W-Treatment	09/30/2004	480.00	645,641.33	290,583.77	355,057.56	1,178,902	530,506	648,396	648,314
IOTB00137	WATER PLANT FENCING	W-Treatment	09/30/2004	480.00	5,737.50	2,582.23	3,155.27	10,476	4,714	5,762	5,761
IOTB00138	MANHOLE REHAB 06-07	S-Collection	08/31/2007	900.00	34,477.25	6,934.96	27,542.29	56,228	11,246	44,982	44,918
IOTB00139	SEWER RELINING 06-07	S-Collection	05/31/2007	900.00	92,144.00	18,841.61	73,302.39	150,275	30,055	120,220	119,547
IOTB00140	S. HIGH ST. SEWER LINES	S-Collection	07/02/2007	900.00	87,896.12	17,777.67	70,118.45	143,348	28,670	114,678	114,355
IOTB00141	SEWER RELINING 07-08	S-Collection	05/28/2008	900.00	105,220.90	20,112.53	85,108.37	164,499	30,706	133,793	133,056
IOTB00142	SEWER LINES	S-Collection	05/25/2005	900.00	190,457.30	43,177.44	147,279.86	332,304	75,322	256,982	256,969
IOTB00143	CAROUSEL #3 REHAB (FEB 3 TORNADO)	S-Treatment	05/31/2007	480.00	26,970.00	10,340.34	16,629.66	43,985	16,494	27,491	27,121
IOTB00144	MANHOLE REHAB 07-08	S-Collection	08/08/2008	900.00	39,394.13	7,398.67	31,995.46	61,587	11,496	50,091	50,020
IOTB00145	SEWER REHAB & RELINING	S-Collection	01/03/2005	900.00	20,888.95	4,735.58	16,153.37	36,446	8,261	28,185	28,184
IOTB00146	SEWER LINES - NORTH NEW HAMPSHIRE	S-Collection	01/02/2005	900.00	3,488.82	790.91	2,697.91	6,087	1,380	4,707	4,707
IOTB00147	VACUUM PRIMED LIFT STATION # 33 [1630 E. VOORHIS]	S-Collection	06/27/2005	900.00	25,473.00	5,774.81	19,698.19	44,445	10,074	34,371	34,369
IOTB00148	VACUUM PRIMED LIFT STATION # 52 [195 DODGE AVE.]	S-Collection	06/27/2005	900.00	28,627.00	6,489.80	22,137.20	49,948	11,322	38,626	38,625
IOTB00149	WELL IMPROVEMENTS	W-Treatment	03/01/2005	900.00	964.60	218.66	745.94	1,683	381	1,302	1,301
IOTB00150	3.0MG RECLAIMED WATER STORAGE TANK	Reclaimed	01/02/2005	900.00	99,352.40	22,523.59	76,828.81	173,347	39,292	134,055	134,049
IOTB00151	VACUUM PRIMED LS # 1 & # 26 [1100 VALLEY FORGE]	S-Collection	04/15/2005	900.00	50,870.00	11,532.35	39,337.65	88,756	20,118	68,638	68,635
IOTB00152	VACUUM PRIMED LIFT STATION # 29 [4190 SPRING LAKE]	S-Collection	06/27/2005	900.00	25,126.28	5,696.19	19,430.09	43,840	9,937	33,903	33,901
IOTB00153	HOLIDAY HILLS WELL 22A UPGRADE	W-Treatment	10/01/2004	900.00	50,670.00	11,487.10	39,182.90	92,520	22,205	70,315	71,545
IOTB00154	MANHOLE REHAB 05-06	S-Collection	09/08/2006	900.00	33,190.50	7,081.79	26,108.71	55,631	11,868	43,763	43,761
IOTB00155	SEWER REHAB 05-06	S-Collection	05/25/2006	900.00	101,851.90	22,184.71	79,667.19	170,715	36,419	134,296	133,531
IOTB00156	WWTP 3.0 MG STORAGE TANK #2	S-Treatment	10/01/2006	480.00	2,246,755.63	894,171.01	1,352,584.62	3,765,818	1,506,327	2,259,491	2,267,086
IOTB00157	WWTP RESERVOIR	S-Treatment	10/01/2006	480.00	651,405.21	259,248.34	392,156.87	1,091,829	436,732	655,097	657,299
IOTB00158	BENT OAKS RETENTION EXPANSION	S-Treatment	12/31/2006	480.00	71,446.38	28,136.77	43,309.61	119,752	47,901	71,851	72,592
IOTB00159	MANHOLE REHAB 05-06	S-Collection	10/01/2006	480.00	31,855.00	12,677.76	19,177.24	53,393	21,357	32,036	32,143
IOTB00160	15A WATER MAIN RELOCATION	W-Transmission	10/01/2006	480.00	1,093,707.39	435,277.17	658,430.22	1,833,178	733,271	1,099,907	1,103,604
IOTB00161	OUTFALL PUMP/ MOD PIPE INSPECTION	S-Treatment	10/01/2006	480.00	274,768.85	109,353.39	165,415.46	460,544	184,218	276,326	277,255
IOTB00162	SPRING HILL COLLECTION	Excluded	04/30/2007	480.00	2,334,386.89	899,874.96	1,434,511.93	3,807,095	1,427,661	2,379,434	2,339,511
IOTB00163	ORANGE CAMP FORCE MAIN	S-Collection	10/01/2006	480.00	50,820.00	20,225.51	30,594.49	85,180	34,072	51,108	51,280
IOTB00164	CENTRAL CITY TEST WELLS	W-Treatment	09/30/2007	480.00	105,598.79	39,606.94	65,991.85	172,219	64,582	107,637	107,625
IOTB00165	BLUE LAKE WATER MAIN	W-Transmission	10/01/2006	480.00	204,223.00	81,277.32	122,945.68	342,301	136,920	205,381	206,071
IOTB00166	HONTON ROAD FORCE MAIN	W-Transmission	10/01/2006	480.00	97,853.31	38,943.97	58,909.34	164,013	65,605	98,408	98,739
IOTB00167	NEW HAMPSHIRE AVE FORCE MAIN	S-Collection	01/31/2007	480.00	1,214,532.82	475,772.84	738,759.98	1,980,752	742,782	1,237,970	1,204,826
IOTB00168	CANAL/SHELL/PAOLINI WATER	Excluded	03/31/2007	480.00	194,154.90	75,247.94	118,906.96	316,643	118,741	197,902	193,923
IOTB00169	TOMOKA WOODS WELL	W-Treatment	08/31/2007	480.00	1,917,321.57	723,117.58	1,194,203.99	3,126,913	1,172,592	1,954,321	1,947,598
IOTB00170	TAYLOR RD RECLAIM WATER 12"PVC	Reclaimed	10/01/2006	480.00	99,950.00	39,778.42	60,171.58	167,528	67,011	100,517	100,855
IOTB00171	ORANGE CAMP RECLAIM WATER	Reclaimed	10/01/2006	480.00	34,580.60	13,762.50	20,818.10	57,961	23,184	34,777	34,893
IOTB00172	VOORHIS AVE WATER	W-Transmission	06/30/2007	480.00	155,054.60	59,125.42	95,929.18	252,875	94,828	158,047	156,449
IOTB00173	LAKE GERTIE AVE WATER	W-Transmission	06/30/2007	480.00	121,175.20	46,206.53	74,968.67	197,622	74,108	123,514	122,265
IOTB00174	PARADISE DR WATER	W-Transmission	10/01/2006	480.00	620,683.08	247,021.45	373,661.63	1,040,335	416,134	624,201	626,299
IOTB00175	TEMPLE AVE WATER	W-Transmission	07/31/2007	480.00	81,354.01	30,852.14	50,501.87	132,678	49,754	82,924	82,362
IOTB00176	RHODES AVE WATER	W-Transmission	03/31/2007	480.00	250,946.42	97,258.44	153,687.98	409,262	153,473	255,789	250,646
IOTB00177	RIDGEWOOD AVE WATER	W-Transmission	03/31/2007	480.00	131,558.76	50,987.78	80,570.98	214,556	80,459	134,098	131,401
IOTB00178	BERESFORD AVE RECLAIM MAIN 12"PVC	Reclaimed	09/30/2008	480.00	671,484.33	235,066.51	436,417.82	1,049,775	367,421	682,354	682,280
IOTB00179	ORANGE CITY WATER INTERCONNECT	W-Transmission	09/30/2008	480.00	164,481.70	57,580.10	106,901.60	257,145	90,001	167,144	167,126
IOTB00180	MLKING WATER INTERCONNECT	W-Transmission	09/30/2008	480.00	166,172.99	58,171.90	108,001.09	259,789	90,926	168,863	168,845
IOTB00181	SR 44 & PARADISE DR WATER EXT	Excluded	09/30/2008	480.00	92,395.24	32,344.80	60,050.44	144,447	50,556	93,891	93,880
IOTB00182	MANHOLE REHAB 08-09	S-Collection	03/31/2009	900.00	29,217.75	5,260.18	23,957.57	44,292	7,677	36,615	36,318
IOTB00183	SEWER REHAB 08-09	S-Collection	07/08/2009	900.00	77,095.75	13,537.25	63,558.50	116,872	20,258	96,614	96,350
IOTB00184	VICTORIA PARK WELLS	W-Treatment	10/01/2008	480.00	1,282,156.40	446,256.25	835,900.15	2,004,477	701,567	1,302,910	1,306,816
IOTB00185	WEST SIDE WATER MAIN REINFORCEMENTS	W-Transmission	10/31/2008	900.00	226,456.78	42,036.57	184,420.21	354,034	66,086	287,948	288,316
IOTB00186	17/92 UTILITIES RELOCATION	Shared Lines	09/30/2009	900.00	2,797,661.83	485,032.54	2,312,629.29	4,241,071	735,119	3,505,952	3,505,794
IOTB00187	VOICE UTILITY IVR SYSTEM	W-Treatment	02/16/2009	120.00	64,154.55	64,154.55	0.00	97,254	97,254	0	0
IOTB00188	MANHOLE REHAB 09-10	S-Collection	04/07/2010	900.00	30,114.00	4,986.61	25,127.39	44,463	7,114	37,349	37,100
IOTB00189	SEWER RELINING 09-10	S-Collection	05/12/2010	900.00	72,443.39	11,915.42	60,527.97	106,961	17,114	89,847	89,368
IOTB00190	POPEYE'S RESTAURANT SEWER	S-Collection	02/03/2010	480.00	22,455.00	7,065.58	15,389.42	33,154	9,946	23,208	22,722
IOTB00191	GALVANIZED FENCE @ 1100 S GARFIELD AVE	S-Treatment	07/22/2010	480.00	6,964.02	2,118.65	4,845.37	10,282	3,085	7,197	7,154
IOTB00192	TAYLOR PLACE WATER MAIN EXT	W-Transmission	03/15/2010	480.00	9,416.00	2,943.73	6,472.27	13,903	4,171	9,732	9,556
IOTB00193	WWTP IMPROVEMENTS FY 2009 & 2010	S-Treatment	09/01/2010	480.00	1,883,179.40	568,877.11	1,314,302.29	2,780,479	834,144	1,946,335	1,940,543
IOTB00194	NEW HAMPSHIRE AVE & BERESFORD AVE WATER MAINS	W-Transmission	11/25/2009	480.00	215,017.70	68,999.89	146,017.81	325,953	105,935	220,018	221,354
IOTB00195	WISCONSIN, VOORHIS, WINNEMISSETT AVES WATER MAINS	W-Transmission	11/25/2009	480.00	293,851.53	94,297.94	199,553.59	445,460	144,775	300,686	302,510
IOTB00196	SOUTHWEST SERVICE AREA WATER/SEWER EXTENSION	Shared Lines	11/25/2009	480.00	726,307.26	233,074.41	493,232.85	1,101,034	357,836	743,198	747,709
IOTB00197	FATIO ROAD WATER MAIN	W-Transmission	11/25/2009	480.00	123,985.40	39,787.33	84,198.07	187,954	61,085	126,869	127,639
IOTB00198	WEST SIDE FORCE MAIN 18"PVC	S-Collection	10/01/2009	480.00	5,706,406.75	1,854,582.20	3,851,824.55	8,650,537	2,811,425	5,839,112	5,839,112

City of DeLand
2023 Connection Fee Study
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FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
IOTB00199	DEXTER, BROOKS, MONTGOMERY, HARVARD WATER MAINS	W-Transmission	03/31/2010	480.00	373,771.83	116,828.58	256,943.25	551,867	165,560	386,307	379,372
IOTB00200	WEST SIDE WM IMPR [2010 WM & DEXTER AVE]	W-Transmission	06/30/2011	480.00	536,479.68	150,922.45	385,557.23	768,435	211,320	557,115	552,259
IOTB00201	MANHOLE REHAB 10-11	S-Collection	04/25/2011	900.00	59,711.00	9,102.62	50,608.38	85,528	12,544	72,984	72,490
IOTB00202	SEWER RELINING 10-11	S-Collection	01/31/2011	900.00	151,925.20	23,638.20	128,287.00	217,612	31,916	185,696	183,754
IOTB00203	VOORHIS 200BLK SEWER UPGRADE	S-Collection	09/13/2011	480.00	19,699.48	5,441.99	14,257.49	28,217	7,760	20,457	20,422
IOTB00204	PANCHAL CENTER FM UPSIZING	S-Collection	03/03/2011	480.00	12,875.00	3,726.65	9,148.35	18,442	5,072	13,370	13,104
IOTB00205	WATER MAIN: GLENWOOD, CLARA, DEERFOOT	W-Transmission	10/01/2010	900.00	555,156.89	88,825.10	466,331.79	819,679	131,149	688,530	688,530
IOTB00206	STETSON/STEWART/RENBH/NY WATER MAINS	W-Transmission	02/15/2012	480.00	303,791.59	80,705.74	223,085.85	424,014	106,004	318,011	311,370
IOTB00207	FAIRGROUNDS WATER STORAGE	W-Transmission	03/01/2012	480.00	1,036,119.51	274,139.96	761,979.55	1,446,154	361,539	1,084,616	1,063,526
IOTB00208	MERCER'S FERNERY 12" WTR MAIN /SPG GDN TO N CLARA	W-Transmission	02/15/2012	480.00	259,946.98	69,057.90	190,889.08	362,819	90,705	272,114	266,432
IOTB00209	WATER MAIN REINF: GRACIE COURT & ALBERT LANE	W-Transmission	02/15/2012	480.00	113,819.08	30,237.36	83,581.72	158,862	39,716	119,147	116,658
IOTB00210	TOMOKA WOODS WATER PLANT	W-Treatment	03/01/2012	480.00	2,995,801.10	792,639.05	2,203,162.05	4,181,362	1,045,341	3,136,022	3,075,043
IOTB00211	RIVER RECLAIMED WATER AUGMENTATION	Reclaimed	01/10/2012	480.00	1,130,839.77	303,228.83	827,610.94	1,578,359	394,590	1,183,769	1,155,130
IOTB00212	MANHOLE REHAB 11-12	S-Collection	03/09/2012	900.00	61,724.50	8,692.33	53,032.17	86,151	11,487	74,664	74,019
IOTB00213	SEWER RELINING 11-12	S-Collection	02/16/2012	900.00	146,881.40	20,805.34	126,076.06	205,008	27,334	177,674	175,969
IOTB00214	RIVER WATER FILTER FEED	S-Treatment	09/10/2013	480.00	30,800.00	6,974.92	23,825.08	41,913	9,430	32,483	32,421
IOTB00215	2013 MANHOLE REHAB	S-Collection	07/30/2013	900.00	67,028.75	8,194.79	58,833.96	91,213	10,946	80,267	80,061
IOTB00216	2013 SEWER LINE REHAB	S-Collection	04/23/2013	900.00	142,986.20	17,995.04	124,991.16	194,576	23,349	171,227	170,088
IOTB00217	COUNTRY CLUB ESTATES WM EXT	W-Transmission	10/08/2013	900.00	1,087,853.07	141,186.57	946,666.50	1,480,350	177,642	1,302,708	1,288,223
IOTB00218	WEST SIDE WATER MAIN REINFORCE	W-Transmission	01/03/2013	900.00	211,304.20	25,621.63	185,682.57	287,543	34,505	253,038	252,677
IOTB00219	WATER MAIN REINFORCE PHASE 1 & 2	W-Transmission	08/13/2013	900.00	598,766.14	72,603.22	526,162.92	814,801	97,776	717,025	716,003
IOTB00220	BLUE LAKE NORTH PHASE 1 & 2	Excluded	08/28/2013	900.00	307,383.28	37,271.67	270,111.61	418,287	50,194	368,093	367,568
IOTB00221	STONE STREET NORTH WATER MAIN	W-Transmission	08/13/2013	900.00	59,112.92	7,139.52	51,973.40	80,441	9,653	70,788	70,726
IOTB00222	LS#23 WET WELL RESIZING & UPGRADE	S-Collection	09/10/2013	120.00	141,074.29	127,789.80	13,284.49	191,974	172,777	19,197	18,078
IOTB00223	AIRPORT RE-PUMP LS PKG	S-Collection	09/10/2013	120.00	379,473.93	343,740.13	35,733.80	516,388	464,749	51,639	48,627
IOTB00224	STONE ST FORCE MAIN	S-Collection	09/10/2013	900.00	177,043.44	21,382.91	155,660.53	240,921	28,911	212,010	211,823
IOTB00225	AIRPORT II FORCE MAIN	S-Collection	01/24/2013	900.00	302,017.34	39,013.20	263,004.14	410,985	49,318	361,667	357,896
IOTB00226	US92 EAST FORCE MAIN MOD	S-Collection	09/10/2013	900.00	35,031.33	4,231.00	30,800.33	47,671	5,721	41,950	41,913
IOTB00227	SEWER LINE REHAB 13-14	S-Collection	02/11/2014	900.00	148,144.66	17,060.11	131,084.55	196,271	20,936	175,335	173,669
IOTB00228	MANHOLE REHAB 13-14	S-Collection	04/25/2014	900.00	58,330.00	6,558.88	51,771.12	77,279	8,243	69,036	68,589
IOTB00229	BENT OAKS RECLAIM SYSTEM	Reclaimed	06/30/2014	900.00	1,003,415.89	110,413.13	893,002.76	1,329,383	141,801	1,187,582	1,183,101
IOTB00230	ALTERNATIVE WATER SOURCE	W-Treatment	09/30/2014	900.00	116,484.71	12,429.38	104,055.33	154,326	16,461	137,865	137,859
IOTB00231	WEST SIDE WATER MAIN REINFORCEMENTS	W-Transmission	01/10/2015	480.00	450,162.61	86,946.64	363,215.97	582,792	101,989	480,803	470,229
IOTB00232	2013 WATER MAIN REINFORCEMENT PARTS A,B,C	W-Transmission	01/10/2015	480.00	723,457.70	139,732.19	583,725.51	936,606	163,906	772,700	755,705
IOTB00233	MINNESOTA/BLUE LAKE RECLAIM	Reclaimed	06/10/2015	480.00	814,024.83	148,729.12	665,295.71	1,053,856	184,425	869,431	861,308
IOTB00234	UTILITY PARKING LOT	Excluded	08/18/2015	480.00	43,145.77	7,680.99	35,464.78	55,858	9,775	46,083	45,914
IOTB00235	SEWER LINE REHAB	S-Collection	07/10/2015	900.00	134,636.80	12,971.45	121,665.35	174,304	16,268	158,036	157,511
IOTB00236	MANHOLE REHAB	S-Collection	01/23/2015	900.00	58,384.00	5,986.98	52,397.02	75,585	7,055	68,530	67,834
IOTB00237	GEORGIA AVE WATER LINE	W-Transmission	01/10/2015	480.00	54,300.00	10,487.77	43,812.23	70,298	12,302	57,996	56,720
IOTB00238	FY15-16 SEWERLINE REHAB	S-Collection	08/17/2016	900.00	141,901.80	11,586.08	130,315.72	178,325	14,266	164,059	163,765
IOTB00239	FY15-16 MANHOLE REHAB	S-Collection	03/18/2016	900.00	52,065.00	4,538.43	47,526.57	65,429	5,234	60,195	59,726
IOTB00240	HAZEN REPUMP STATION	W-Transmission	07/29/2016	480.00	452,186.79	69,765.89	382,420.90	568,254	85,238	483,016	480,581
IOTB00241	WATER MAIN PART E NW IMPRV	W-Transmission	02/19/2016	900.00	124,059.47	10,941.96	113,117.51	155,903	12,472	143,431	142,152
IOTB00242	SPEERLING SPORTS RECLAIM	Reclaimed	02/19/2016	900.00	664,027.37	58,566.74	605,460.63	834,470	66,758	767,712	760,870
IOTB00243	REUSE AUGMENTATION	Reclaimed	03/14/2016	480.00	2,682,051.57	439,078.74	2,242,972.83	3,370,480	505,572	2,864,908	2,818,699
IOTB00244	UPSIZING @ COUNTRY CLUB CORNER	Excluded	02/19/2016	900.00	43,263.00	3,815.77	39,447.23	54,368	4,349	50,019	49,573
IOTB00245	WTP SECURITY SYSTEM	S-Treatment	03/20/2017	60.00	24,264.96	24,264.96	0.00	29,360	29,360	0	0
IOTB00246	WP #12 CHEMICAL FEED LINES	W-Treatment	09/14/2017	120.00	11,823.00	5,967.32	5,855.68	14,306	7,153	7,153	7,085
IOTB00247	WVWS RECLAIMED INTERCONNECT	Reclaimed	10/01/2016	480.00	4,891,364.20	733,415.79	4,157,948.41	6,146,879	922,032	5,224,847	5,225,210
IOTB00248	MANHOLE REHAB	S-Collection	05/31/2017	900.00	59,363.00	4,223.50	55,139.50	71,828	4,789	67,039	66,718
IOTB00249	SEWER LINE REHAB	S-Collection	07/27/2017	900.00	161,762.30	11,172.61	150,589.69	195,729	13,049	182,680	182,210
IOTB00250	13-14 WATER MAIN IMPRVS	W-Transmission	10/01/2016	480.00	1,217,077.59	182,561.64	1,034,515.95	1,529,477	229,422	1,300,055	1,300,055
IOTB00251	ORANGE CAMP RD RECLAIM	Reclaimed	10/01/2016	480.00	41,776.00	6,266.40	35,509.60	52,499	7,875	44,624	44,624
IOTB00252	2015 WATER MAIN IMPROVEMENTS	W-Transmission	08/07/2017	480.00	1,137,887.67	146,233.49	991,654.18	1,376,821	172,103	1,204,718	1,199,881
IOTB00253	WP#2 DSI PROJECT B	W-Treatment	03/17/2017	480.00	557,574.59	77,361.76	480,212.83	674,654	84,332	590,322	581,048
IOTB00254	WWTP NUTRIENT REMOVAL UPGRADE	S-Treatment	02/14/2017	480.00	1,823,002.74	256,495.56	1,566,507.18	2,205,797	275,725	1,930,072	1,895,442
IOTB00255	RECLAIMED WATER STORAGE	Reclaimed	02/06/2017	480.00	1,166,639.99	164,840.18	1,001,799.81	1,411,611	176,451	1,235,160	1,212,158
IOTB00256	WP #1 INTERIOR TANK BAFFLE	W-Treatment	05/31/2018	120.00	22,950.00	9,951.16	12,998.84	26,953	10,781	16,172	15,266
IOTB00257	WP #3 INTERIOR TANK BAFFLE	W-Treatment	06/13/2018	120.00	22,950.00	9,868.50	13,081.50	26,953	10,781	16,172	15,363
IOTB00258	GPS LOCATION WATER VALVES	Excluded	09/19/2018	120.00	81,093.00	32,707.51	48,385.49	95,238	38,095	57,143	56,825
IOTB00259	L/S #16 REPLACEMENT	S-Collection	07/17/2018	480.00	47,164.13	4,960.46	42,203.67	55,391	5,539	49,852	49,565
IOTB00260	L/S #25 REPLACEMENT	S-Collection	09/25/2018	480.00	46,967.92	4,716.37	42,251.55	55,161	5,516	49,645	49,622
IOTB00261	L/S #64 REPLACEMENT	S-Collection	08/20/2018	480.00	43,038.56	4,428.22	38,610.34	50,546	5,055	45,491	45,345
IOTB00262	L/S #67 REPLACEMENT	S-Collection	09/18/2018	480.00	44,861.47	4,526.66	40,334.81	52,687	5,269	47,418	47,371
IOTB00263	SEWER LINE REHAB	S-Collection	03/13/2018	900.00	147,974.40	8,979.23	138,995.17	173,786	9,269	164,517	163,240
IOTB00264	MANHOLE REHAB	S-Collection	04/30/2018	900.00	57,237.00	3,372.75	53,864.25	67,221	3,585	63,636	63,260
IOTB00265	RECLAIM WTR EXTENSION PHASE 2	Reclaimed	05/09/2018	480.00	1,066,056.51	117,137.40	948,919.11	1,252,010	125,201	1,126,809	1,114,440
IOTB00266	BAM PROJECT	Excluded	10/01/2017	480.00	396,280.02	49,535.00	346,745.02	479,491	59,936	419,555	419,555
IOTB00267	RECLAIM WATER RETROFIT	Reclaimed	12/08/2017	480.00	913,326.78	109,930.64	803,396.14	1,105,107	138,138	966,969	972,093
IOTB00268	PRESSURE REDUCING CAL-VAL	Excluded	06/21/2019	120.00	14,812.34	4,855.15	9,957.19	17,058	5,117	11,941	11,467
IOTB00269	SPRING GARDEN SEWER EXP	S-Collection	09/23/2019	480.00	6,500.00	491.11	6,008.89	7,486	561	6,925	6,920
IOTB00270	LAKE SHORE TRAILS FORCE MAIN	S-Collection	09/10/2019	480.00	188,232.35	14,391.93	173,840.42	216,774	16,258	200,516	200,200
IOTB00271	2019 SEWER LINE REHAB	S-Collection	05/16/2019	480.00	122,903.10	10,374.09	112,529.01	141,539	10,615	130,924	129,592
IOTB00272	2019 MANHOLE REHAB	S-Collection	03/22/2019	480.00	53,632.95	4,728.92	48,904.03	61,765	4,632	57,133	56,319

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
IOTB00273	UTILITY RELOCATION ORANGE CAMP	Excluded	09/30/2019	480.00	49,570.98	3,721.26	45,849.72	57,088	4,282	52,806	52,802
IOTB00274	LEFFLER TEST WELLS	W-Treatment	10/17/2018	120.00	11,295.00	28,211.34	43,083.66	83,731	33,492	50,239	50,599
IOTB00275	SEWER LINE REHAB - TRENTON PL	S-Collection	09/08/2020	300.00	149,722.25	12,360.40	137,361.85	169,643	13,571	156,072	155,638
IOTB00276	MANHOLE REHAB	S-Collection	02/27/2020	300.00	57,447.86	5,956.08	51,491.78	65,091	5,207	59,884	58,342
IOTB00277	GIS SOFTWARE	General	10/01/2019	60.00	1,183,892.49	710,335.50	473,556.99	1,363,408	818,045	545,363	545,363
IOTB00278	WP#4 TANK & AERATOR REHAB	W-Treatment	10/01/2019	300.00	37,400.00	4,488.00	32,912.00	43,071	5,169	37,902	37,902
IOTB00279	WP#2 TANK & AERATOR REHAB	W-Treatment	10/01/2019	300.00	37,400.00	4,488.00	32,912.00	43,071	5,169	37,902	37,902
IOTB00280	LAKE FOUNTAINS	S-Treatment	10/01/2019	60.00	8,213.59	4,928.16	3,285.43	9,459	5,675	3,784	3,784
IOTB00281	2016 WATER MAIN IMPRV	W-Transmission	10/01/2019	300.00	1,827,130.72	219,255.69	1,607,875.03	2,104,182	252,502	1,851,680	1,851,680
IOTB00282	WP #12 DSI PROJECT B	W-Treatment	10/01/2019	300.00	509,646.57	61,157.58	448,488.99	586,925	70,431	516,494	516,494
IOTB00283	2016 POTABLE WATER MAIN	W-Transmission	10/01/2019	300.00	238,110.74	28,573.29	209,537.45	274,216	32,906	241,310	241,310
IOTB00284	WP RTU UPGRADE	W-Treatment	09/30/2020	300.00	75,570.16	6,054.02	69,516.14	85,625	6,850	78,775	78,765
IOTB00285	WP#9 PLC REPLACEMENT	W-Treatment	08/21/2020	300.00	34,386.00	2,906.17	31,479.83	38,961	3,117	35,844	35,668
IOTB00286	WP #12 DSI PROJECT B	W-Treatment	10/01/2019	300.00	453,987.09	54,478.44	399,508.65	522,826	62,739	460,087	460,087
IOTB00287	LS#26 FORCE MAIN	S-Collection	09/30/2020	300.00	295,788.91	23,695.99	272,092.92	335,144	26,812	308,332	308,295
IOTB00288	L/S #79 ODOR CONTROL UNIT	S-Collection	08/27/2020	300.00	57,402.41	4,814.40	52,588.01	65,040	5,203	59,837	59,585
IOTB00289	L/S #20 FORCE MAIN EXTENSION	S-Collection	10/01/2019	300.00	59,714.36	7,165.71	52,548.65	68,769	8,252	60,517	60,517
IOTB00290	2017 WATER MAIN IMPROVEMENTS	W-Transmission	03/26/2020	300.00	1,312,011.07	132,047.56	1,179,963.51	1,486,575	118,926	1,367,649	1,336,958
IOTB00291	RECLAIM WATER EXPAN PHASE 3	Reclaimed	10/01/2019	300.00	1,411,820.86	169,418.49	1,242,402.37	1,625,898	195,108	1,430,790	1,430,790
IOTB00292	OTHER IMPROVEMENTS PRIOR TO 1996-97	Shared Lines	09/30/1980	900.00	23,786,472.61	13,321,291.72	10,465,180.89	95,465,956	53,460,935	42,005,021	42,001,541
IOTB00293	OTHER IMPROVEMENTS 2000-01	Shared Lines	06/06/2001	900.00	5,373,448.12	1,527,449.09	3,845,999.03	11,005,747	3,081,609	7,924,138	7,877,268
IOTB00294	OTHER IMPROVEMENTS 2001-02	Shared Lines	09/01/2002	900.00	357,241.47	95,661.33	261,580.14	709,869	189,298	520,571	519,782
IOTB00295	OTHER IMPROVEMENTS 2002-2003	Shared Lines	09/30/2003	900.00	1,629,977.50	412,988.50	1,216,989.00	3,163,422	801,400	2,362,022	2,361,904
IOTB00296	OTHER IMPROVEMENTS 1996-97	Shared Lines	02/28/1997	900.00	867,888.98	296,081.13	571,807.85	1,935,329	645,110	1,290,219	1,275,090
IOTB00297	OTHER IMPROVEMENTS 1997-98	Shared Lines	10/31/1997	900.00	2,053,879.84	682,417.35	1,371,462.49	4,580,003	1,526,668	3,053,335	3,058,262
IOTB00298	OTHER IMPROVEMENTS 1998-99	Shared Lines	08/02/1999	900.00	1,885,017.81	582,192.49	1,302,825.32	4,041,808	1,239,488	2,802,320	2,793,485
IOTB00299	OTHER IMPROVEMENTS 1999-00	Shared Lines	05/31/2000	900.00	1,554,968.03	463,090.07	1,091,877.96	3,247,300	952,541	2,294,759	2,280,211
IOTB00384	WTP #10 PROJECT A WELL SITE	Excluded	10/01/2020		212,180.36	0.00	212,180.36	240,411	0	240,411	240,411
IOTB00385	VVWS BORROW PIT PROJECT	Excluded	10/01/2020	339.91	115,202.53	9,216.20	105,986.33	130,530	9,216	121,314	120,088
IOTB00386	2018 WATER MAIN IMPROVEMENTS	W-Transmission	10/01/2020	480.00	1,980,979.47	158,478.36	1,822,501.11	2,244,550	158,478	2,086,072	2,064,986
IOTB00387	WTP#10 SUPPLY WELLS FG1-2	Excluded	10/01/2020		247,165.47	0.00	247,165.47	280,051	0	280,051	280,051
IOTB00388	SR44 BRIDGE UTILITY RELOCATION	Shared Lines	09/14/2022		134,250.60	5,370.02	128,880.58	134,251	5,370	128,881	128,881
IOTB00389	SPRING HILL SANITARY SEWER PH3	S-Collection	01/06/2022		205,952.68	8,238.11	197,714.57	205,953	8,238	197,715	197,715
IOTB00390	RELOCATION OF UTIL AT MLK & ORG CAMP	Shared Lines	10/01/2020	339.92	48,738.00	3,899.04	44,838.96	55,223	3,899	51,324	50,805
IOTB00391	2019 WATER MAIN IMPROV	W-Transmission	10/01/2020	480.00	2,076,650.65	166,132.06	1,910,518.59	2,352,950	166,132	2,186,818	2,164,714
IOTB00392	RECLAIM EXPANSION PHASE 4	Reclaimed	10/01/2021	321.20	1,971,780.96	78,871.24	1,892,909.72	2,111,146	78,871	2,032,275	2,026,700
IOTB00393	WATER MAIN RELOCATION SR44	W-Transmission	10/01/2020	480.00	132,542.28	10,603.38	121,938.90	150,177	10,603	139,574	138,163
IOTB00394	DIGESTER UPGRADES AND IMPROVEMENTS	Excluded	10/01/2020		1,710,002.56	0.00	1,710,002.56	1,937,519	0	1,937,519	1,937,519
IOTB00395	RECLAIM ADELLE AVE LOOP	Excluded	10/01/2020		251,252.21	0.00	251,252.21	284,681	0	284,681	284,681
IOTB00396	US92 RECLAIM STORAGE AND REPUMP	Reclaimed	09/30/2022		3,393,327.08	135,733.08	3,257,594.00	3,393,327	135,733	3,257,594	3,257,594
IOTB00397	UTILITY RELOCATION ORANGE CAMP	Excluded	01/13/2022		1,229,437.34	49,177.49	1,180,259.85	1,229,437	49,177	1,180,260	1,180,260
IOTB00398	BOTTS LANDING FORCE MAIN	S-Collection	10/01/2020	480.00	140,363.20	11,229.06	129,134.14	159,039	11,229	147,810	146,316
IOTB00399	2020 WATER MAIN IMPROVEMENTS	W-Transmission	03/08/2022	480.00	1,616,669.21	64,666.77	1,552,002.44	1,616,669	64,667	1,552,002	1,552,002
IOTB00400	SPRING HILL SANITARY SEWER PH3	S-Collection	11/19/2021	180.00	2,889,258.08	115,570.32	2,773,687.76	3,093,470	115,570	2,977,900	2,969,731
IOTB00412	WP #3 FENCING	W-Treatment	01/07/2021	60.00	11,614.89	1,161.48	10,453.41	12,436	1,161	11,275	11,192
IOTB00413	WP #4 FENCING	W-Treatment	01/07/2021	60.00	16,131.62	1,613.16	14,518.46	17,272	1,613	15,659	15,545
IOTB00415	2021 WATER MAIN IMPROVEMENTS	Excluded	10/01/2020	480.00	1,288,603.78	0.00	1,288,603.78	1,460,053	0	1,460,053	1,460,053
IOTB00416	ALABAMA/AMELIA RECLAIM EXT	Excluded	10/01/2020		1,250,638.19	0.00	1,250,638.19	1,417,036	0	1,417,036	1,417,036
IOTB00422	RECLAIM WATER EXP 4A & ADELLE	Excluded	02/25/2021	480.00	5,379,339.17	0.00	5,379,339.17	5,759,549	0	5,759,549	5,759,549
IOTB00427	WRF SOUTH REUSE PUMP STATION	Reclaimed	04/25/2022		158,109.72	6,324.39	151,785.33	158,110	6,324	151,786	151,786
IOTB00428	W SR 44 UTILITY RELOCATION	Excluded	04/29/2021		2,644.00	0.00	2,644.00	2,831	0	2,831	2,831
IOTB00430	AMELIA WP-MAIN ENTRANCE FENCE	W-Treatment	05/28/2021	480.00	6,090.00	609.00	5,481.00	6,520	609	5,911	5,868
IOTB00431	AMELIA WP-SOUTH FENCE BY POND	W-Treatment	05/28/2021	128.48	12,170.00	1,217.00	10,953.00	13,030	1,217	11,813	11,727
IOTB00434	MANHOLE REHAB	S-Collection	10/01/2021	321.20	44,755.71	1,790.23	42,965.48	47,919	1,790	46,129	46,002
IOTB00439	FY20-21 SANITARY SEWER LINING REHAB	S-Collection	05/03/2022		149,997.21	5,999.89	143,997.32	149,997	6,000	143,997	143,997
IOTB00440	RECLAIM BORROW PIT LOAD	Excluded	09/30/2021		0.00	0.00	0.00	0	0	0	0
IOTB00450	NORTH AMELIA GATE REPLACEMENT	S-Treatment	11/01/2021	256.96	37,869.60	1,893.48	35,976.12	40,546	1,893	38,653	38,519
IOTB00451	2022 WATER MAIN IMPROVEMENTS	Excluded	02/04/2022	480.00	114,469.25	0.00	114,469.25	114,469	0	114,469	114,469
IOTB00458	DOWNTOWN DEVELOPMENT FLOW STUDY	Excluded	02/18/2022		55,752.00	2,230.08	53,521.92	55,752	2,230	53,522	53,522
IOTB00459	RWM EXT. PHASE 5 BIDDING & DESIGN	Excluded	02/17/2022		191,643.29	0.00	191,643.29	191,643	0	191,643	191,643
IOTB00461	12" INSERT A VALVE	Shared Lines	03/14/2022		17,000.00	680.00	16,320.00	17,000	680	16,320	16,320
IOTB00462	WATER PLANT #12 CROM TANK REHABILITATION	W-Treatment	03/10/2022		48,300.00	1,932.00	46,368.00	48,300	1,932	46,368	46,368
IOTB00463	WELL10 GEN ENCLOSURE & BASE FRAME	W-Treatment	02/18/2022		9,875.00	395.00	9,480.00	9,875	395	9,480	9,480
IOTB00464	MANHOLE LINING 2021 - 2022	S-Collection	04/12/2022		57,729.74	769.73	56,960.01	57,730	770	56,960	56,960
IOTB00465	NORTHFIELD WELLFIELD ACQUISITION	Excluded	04/07/2022		1,900.00	0.00	1,900.00	1,900	0	1,900	1,900
IOTB00467	EDISON WATER MAIN	Excluded	05/26/2022	480.00	637,291.00	0.00	637,291.00	637,291	0	637,291	637,291
IOTB00468	FY 21-22 SANITARY SEWER LINING REHAB	S-Collection	05/18/2022		141,716.29	5,668.65	136,047.64	141,716	5,669	136,047	136,047
IOTB00469	EAST REGIONAL FORCE MAIN SEWER	Excluded	04/20/2022	480.00	152,006.85	0.00	152,006.85	152,007	0	152,007	152,007
IOTB00470	2022 DELEON SPRINGS WATER MAIN IMPROV	Excluded	05/19/2022	480.00	687.50	0.00	687.50	688	0	688	688
IOTB00471	AMELIA AVE ROUNDABOUT UTILITY RELOCA	Excluded	08/07/2022		4,275.00	0.00	4,275.00	4,275	0	4,275	4,275
IOTB00475	WOODLAND AND MANDARIN WM RELOCATION	W-Transmission	09/21/2022		162,948.80	6,517.95	156,430.85	162,949	6,518	156,431	156,431
LAND00132	6028-06-00-0341 - DOLORES BLVD. LS# 1 ROSEWOOD TER	Excluded	09/30/1986	999.00	4,000.00	0.00	4,000.00	12,099	5,232	6,867	12,099
LAND00133	6028-06-00-0600 - 2660 GRACIE DR WELL SITE	W-Treatment	09/30/1986	999.00	9,000.00	0.00	9,000.00	27,223	11,772	15,451	27,223
LAND00134	7004-06-01-0140 - 1415 NORTH STREET WELL 7A	W-Treatment	09/30/1976	999.00	3,090.00	0.00	3,090.00	16,720	9,239	7,481	16,720

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
LAND00135	7008-00-00-0011-339 N SPRING GARDEN WP#1 WELL #8	W-Treatment	09/30/1976	999.00	15,000.00	0.00	15,000.00	81,163	44,847	36,316	81,163
LAND00136	7008-09-00-0450 - 800 W PENNSYLVANIA AVE WELL #5	W-Treatment	09/30/1976	999.00	2,850.00	0.00	2,850.00	15,421	6,900	15,421	15,421
LAND00137	7008-10-00-0600 - 639 N DELAWARE LS#2	S-Collection	09/30/1980	999.00	1,283.00	0.00	1,283.00	5,149	2,598	2,551	5,149
LAND00138	7008-16-01-0850 - 830 W UNIVERSITY LS#10	S-Collection	09/30/1976	999.00	1,210.00	0.00	1,210.00	6,547	3,618	2,929	6,547
LAND00139	7008-43-01-0080 - 321 W WISCONSIN WP#2	W-Treatment	09/30/1980	999.00	13,463.00	0.00	13,463.00	54,033	27,260	26,773	54,033
LAND00140	7009-02-53-0010 - 1041 E BERESFORD - LS#16	S-Collection	09/30/1980	999.00	4,688.00	0.00	4,688.00	18,815	9,492	9,323	18,815
LAND00141	7009-06-00-0040 - 115 E WISCONSIN	Excluded	09/30/1980	999.00	2,918.00	0.00	2,918.00	11,711	5,908	5,803	11,711
LAND00142	7009-06-00-0120 - 116 E WISCONSIN LS#1	S-Collection	09/30/1976	999.00	12,500.00	0.00	12,500.00	67,636	37,372	30,264	67,636
LAND00143	7009-59-00-0080 - 548 E RICH AVENUE	Excluded	09/30/1980	999.00	4,158.00	0.00	4,158.00	16,688	8,419	8,269	16,688
LAND00144	7010-12-00-0120 - 798 E MINNESOTA WP#4 WELL #6A	W-Treatment	09/30/1976	999.00	6,800.00	0.00	6,800.00	36,794	20,331	16,463	36,794
LAND00145	7016-23-00-0260 - E WALTZ AVE LIFT STATION	S-Collection	09/30/1976	999.00	4,170.00	0.00	4,170.00	22,563	12,467	10,096	22,563
LAND00146	7017-04-00-0061 - 901 S MONTGOMERY LS#9	S-Collection	09/30/1976	999.00	1,000.00	0.00	1,000.00	5,411	2,990	2,421	5,411
LAND00147	7021-00-00-0170 - 1101 S AMELIA WWTP	S-Treatment	09/30/1977	999.00	125,292.52	0.00	125,292.52	631,889	341,562	290,327	631,889
LAND00148	7021-00-00-0180 - S GARFIELD AVENUE	S-Treatment	09/30/1976	999.00	5,750.00	0.00	5,750.00	31,113	17,192	13,921	31,113
LAND00149	7926-01-02-0010 - 1880 QUAIL HOLLOW RD LS#9	S-Collection	09/30/1976	999.00	4,000.00	0.00	4,000.00	21,644	11,959	9,685	21,644
LAND00150	7004-00-00-1771 MANDARIN AVE LS#14	S-Collection	09/30/1980	999.00	5,000.00	0.00	5,000.00	20,067	10,124	9,943	20,067
LAND00151	7021-00-00-0501 - 1100 BLOCK OF S AMELIA	S-Treatment	09/30/1980	999.00	4,920.00	0.00	4,920.00	19,746	9,962	9,784	19,746
LAND00152	.28 ACRES OHIO AVE EASEMENT	Excluded	09/30/1980	999.00	1,400.00	0.00	1,400.00	5,619	2,835	2,784	5,619
LAND00153	LAND AT METAL BUILDING WATER TOWER	W-Treatment	09/30/1983	999.00	35,237.32	0.00	35,237.32	112,589	52,744	59,845	112,589
LAND00154	6029-00-00-0500 - 800 OVERHILL RD W VOL UTIL WELL	W-Treatment	09/30/1986	999.00	3,000.00	0.00	3,000.00	9,074	3,924	5,150	9,074
LAND00155	6029-10-00-0002 - LANCASTER RD WP#3 WELL #27/28	W-Treatment	09/30/1986	999.00	3,000.00	0.00	3,000.00	9,074	3,924	5,150	9,074
LAND00156	6030-02-00-0001 - WHITEHURST RD/GLENWOOD ESTATES	W-Treatment	09/30/1986	999.00	3,000.00	0.00	3,000.00	9,074	3,924	5,150	9,074
LAND00157	6037-04-00-0010 - 4775 N TOMOKA DR WP#12	W-Treatment	09/30/1986	999.00	3,000.00	0.00	3,000.00	9,074	3,924	5,150	9,074
LAND00158	6038-17-04-0040 - 4173 WOODLAND CIR/WELL	W-Treatment	09/30/1986	999.00	3,000.00	0.00	3,000.00	9,074	3,924	5,150	9,074
LAND00159	7020-00-00-1669 - 1500 S ELSASSER ST/WELL	W-Treatment	09/30/1986	999.00	3,000.00	0.00	3,000.00	9,074	3,924	5,150	9,074
LAND00160	7027-02-02-0220 - LONGLEAF PLANTATION WP#7	W-Treatment	09/30/1986	999.00	3,000.00	0.00	3,000.00	9,074	3,924	5,150	9,074
LAND00161	LAKE MAMIE RD EASEMENT LS#4 WOODLAND	S-Collection	09/30/1986	999.00	2,000.00	0.00	2,000.00	6,050	2,616	3,434	6,050
LAND00162	7015-00-00-0832 - MASSACHUSETTS/CHRIS AVE LS#13	S-Collection	09/30/1990	999.00	7,217.00	0.00	7,217.00	19,814	7,616	12,198	19,814
LAND00163	7008-16-01-0540 - W MAY STREET LS#10	S-Collection	09/30/1992	999.00	5,241.51	0.00	5,241.51	13,660	4,923	8,737	13,660
LAND00164	7016-10-00-0071 - 222 W CAROLINA	Excluded	09/30/1992	999.00	1,204.25	0.00	1,204.25	3,138	1,131	2,007	3,138
LAND00165	6029-00-00-0070 - 2700 N WOODLAND/ WATER PLANT 3	W-Treatment	09/30/1995	999.00	162,457.42	0.00	162,457.42	385,775	125,116	260,659	385,775
LAND00166	7008-43-01-0111 - HYDE PROPERTY ADJ TO WATER PLANT	W-Treatment	09/30/1995	999.00	4,284.00	0.00	4,284.00	10,173	3,299	6,874	10,173
LAND00167	6028-00-00-0050 - P K JACOBS PROPERTY/SEWER LINE	S-Collection	09/30/1995	999.00	10,850.00	0.00	10,850.00	25,765	8,356	17,409	25,765
LAND00168	7008-41-00-0160 - KAISER PROPERTY ADJ TO WP#2	W-Treatment	09/30/1996	999.00	78,203.62	0.00	78,203.62	180,781	56,460	124,321	180,781
LAND00169	7008-42-00-0030 - 336 W MICHIGAN AVE WP#2	W-Treatment	09/30/1997	999.00	41,001.60	0.00	41,001.60	91,431	27,457	63,974	91,431
LAND00170	7008-42-00-0010 - W MICHIGAN AVE WP#2	W-Treatment	09/30/1997	999.00	15,715.48	0.00	15,715.48	35,044	10,524	24,520	35,044
LAND00171	6037-04-00-0010 - N TOMOKA DR WP#12	W-Treatment	09/30/2000	999.00	42,275.50	0.00	42,275.50	88,286	23,331	64,955	88,286
LAND00172	WATER PLANT LAND	W-Treatment	03/16/2005	999.00	111,361.13	0.00	111,361.13	194,300	39,677	154,623	194,300
LAND00173	30 ACRES VACANT (TOMOKA WOODS) WP#12	W-Treatment	08/08/2006	999.00	320,361.65	0.00	320,361.65	536,963	103,200	433,763	536,963
LAND00174	7021-02-00-0092 - 1100 BLK S GARFIELD (LOPEZ)	S-Treatment	09/30/2006	999.00	75,000.00	0.00	75,000.00	125,709	24,160	101,549	125,709
LAND00175	7021-02-00-0090 - 1100 S GARFIELD AVE	S-Treatment	04/12/2010	999.00	93,154.87	0.00	93,154.87	137,541	19,826	117,715	137,541
LAND00176	VACANT LAND	S-Treatment	07/08/2020	999.00	20,956.93	0.00	20,956.93	23,745	570	23,175	23,745
LAND00177	1200 S GARFIELD	Excluded	11/05/2019	999.00	22,958.87	0.00	22,958.87	26,440	953	25,487	26,440
LAND00178	450 & 490 LAKE GERTIE RD	S-Treatment	07/08/2020	999.00	365,499.42	0.00	365,499.42	414,129	9,949	404,180	414,129
LAND00179	N. PREVAT, LAKE HELEN, FL	W-Treatment	01/14/2020	999.00	9,863.23	0.00	9,863.23	11,176	268	10,908	11,176
LAND00300	MCINNIS ELEMENTARY LIFT STATION PROPERTY	S-Collection	02/08/2022	96.00	10,073.60	0.00	10,073.60	10,074	0	10,074	10,074
LAND00301	UT ADMIN COMPLEX LAND ACQUISITIONS	Excluded	06/06/2022		35,222.11	0.00	35,222.11	35,222	0	35,222	35,222
VEHIC00024	FORD L8000 DUMP TRUCK #79	Excluded	07/11/1990	60.00	46,971.00	46,971.00	0.00	128,957	128,957	0	0
VEHIC00128	2001 GMC SONOMA PICKUP #256	Vehicle	04/27/2001	60.00	11,269.45	11,269.45	0.00	23,082	23,082	0	0
VEHIC00173	2005 JEEP GRAND CHEROKEE SUV #101	Vehicle	02/02/2005	60.00	20,180.00	20,180.00	0.00	35,209	35,209	0	0
VEHIC00182	2005 JEEP LIBERTY 4X4 SUV #102	Excluded	03/07/2005	60.00	17,127.00	17,127.01	-0.01	29,883	29,883	0	(0)
VEHIC00184	2005 STERLING SLT9500 18 CY SLUDGE DUMP TRUCK #261	Vehicle	10/06/2004	120.00	97,937.00	97,937.00	0.00	178,827	178,827	0	0
VEHIC00214	2006 FORD RANGER 4X2 PICKUP #256	Vehicle	07/13/2006	60.00	14,527.00	14,527.00	0.00	24,349	24,349	0	0
VEHIC00219	2007 FORD RANGER 4X2 PICKUP #11 [TRFD FROM 103]	Vehicle	10/03/2006	12.97	2,482.67	2,482.67	0.00	4,161	4,161	0	0
VEHIC00258	2008 FORD R14C RANGER SUPERCAB 4X2 PICKUP #269	Excluded	02/20/2008	60.00	13,790.39	13,790.39	0.00	21,559	21,559	0	0
VEHIC00259	2008 FORD RANGER 4X2 PICKUP #61	Excluded	02/18/2008	60.00	13,560.40	13,560.40	0.00	21,200	21,200	0	0
VEHIC00260	2008 FORD RANGER 4X4 PICKUP #74	Vehicle	02/18/2008	60.00	16,943.94	16,943.94	0.00	26,490	26,490	0	0
VEHIC00294	2009 FORD R15G RANGER SUPERCAB 4X4 PICKUP #108	Vehicle	02/23/2009	60.00	16,992.94	16,992.94	0.00	25,760	25,760	0	0
VEHIC00303	2011 FORD RANGER 4X2 PICKUP #10	Vehicle	01/18/2011	60.00	12,486.00	12,486.00	0.00	17,885	17,885	0	0
VEHIC00305	2011 FORD F250 4X4 PICKUP #272	Vehicle	02/17/2011	60.00	21,491.00	21,491.00	0.00	30,783	30,783	0	0
VEHIC00306	2011 FORD F250 4X4 PICKUP #89	Vehicle	02/17/2011	60.00	26,141.00	26,141.00	0.00	37,443	37,443	0	0
VEHIC00308	2010 KUBOTA L3800HST TRACTOR #65	Vehicle	02/23/2011	60.00	28,303.20	28,303.20	0.00	40,541	40,541	0	0
VEHIC00309	2012 FREIGHTLINER M2112 DUMP TRUCK	Vehicle	06/10/2011	120.00	133,749.42	133,749.42	0.00	191,578	191,578	0	0
VEHIC00322	2012 FORD F250 UTIL BED PICKUP #93	Vehicle	12/28/2011	60.00	27,200.83	27,200.83	0.00	38,962	38,962	0	0
VEHIC00323	2012 FORD F250 UTIL BED PICKUP #94	Vehicle	12/28/2011	60.00	27,200.83	27,200.83	0.00	38,962	38,962	0	0
VEHIC00326	2012 FORD ESCAPE XLS #202-0071	Vehicle	02/06/2012	60.00	15,859.00	15,859.00	0.00	22,135	22,135	0	0
VEHIC00354	2013 FORD F250 TRUCK	Vehicle	07/10/2013	60.00	25,679.00	25,679.00	0.00	34,944	34,944	0	0
VEHIC00372	2019 FORD F-250 #204-299	Vehicle	03/09/2020	60.00	37,415.79	19,170.57	18,245.22	42,394	16,958	25,436	20,673
VEHIC00373	2019 FORD F-250 #204-54A	Vehicle	03/27/2020	60.00	37,445.40	18,823.36	18,622.04	42,428	16,971	25,457	21,100
VEHIC00374	2019 FORD F-250 #204-73A	Vehicle	03/16/2020	60.00	37,600.78	19,123.84	18,476.94	42,604	17,042	25,562	20,936
VEHIC00375	2020 FREIGHTLINER DUMP TRUCK #205-293	Vehicle	02/20/2020	120.00	146,942.08	38,382.29	108,559.79	166,493	33,399	133,194	123,004
VEHIC00376	2020 FORD F-350 WITH CRANE #206-221	Vehicle	05/18/2020	120.00	52,832.79	12,526.49	40,306.30	59,862	11,972	47,890	45,669
VEHIC00377	2020 FORD F-250 #206-271	Vehicle	05/11/2020	60.00	29,770.06	14,228.80	15,541.26	33,731	13,492	20,239	17,609
VEHIC00378	2020 FORD F-250 #206-300	Vehicle	03/03/2020	60.00	37,293.13	19,228.02	18,065.12	42,255	16,902	25,353	20,469

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
VEHIC00379	2019 NISSAN FRONTIER #209-0019	Vehicle	11/18/2019	60.00	20,315.66	11,658.93	8,656.73	23,396	14,038	9,358	9,969
VEHIC00380	2019 FORD F-550 GAS CHASSIS, OZIII CAMERA #210-288	Vehicle	09/01/2020	120.00	375,576.17	78,245.04	297,331.13	425,547	85,109	340,438	336,891
VEHIC00384	2021 FORD F150 4X4 REG CAB XLT #2010225	Vehicle	01/04/2021	60.00	32,807.76	13,123.10	19,684.66	35,127	13,123	22,004	21,076
VEHIC00397	2021 FORD F250 4X2 REG CAB SS SRW #2040223	Vehicle	02/17/2021	60.00	39,820.66	15,928.26	23,892.40	42,635	15,928	26,707	25,581
VEHIC00398	2021 FORD F150 4X4 REG CAB XLT #2060224	Vehicle	01/05/2021	60.00	32,828.18	13,131.28	19,696.90	35,148	13,131	22,017	21,089
VEHIC00401	2021 CHEVY SILVERADO 1500 #202-074A	Vehicle	05/17/2021	60.00	26,197.00	10,478.80	15,718.20	28,049	10,479	17,570	16,829
VEHIC00402	2007 FORD EXPLORER XLT 4X2 SUV PW #2080100	Vehicle	10/01/2020	60.00	19,493.00	19,493.00	0.00	22,087	19,493	2,594	0
VEHIC00403	2021 FORD TRANSIT T-350 CARGO VAN	Vehicle	05/17/2021	60.00	44,729.00	17,891.60	26,837.40	47,890	17,892	29,998	28,734
VEHIC00407	2021 CHEVY SILVERADO 2500HD	Vehicle	07/19/2021	60.00	35,486.00	14,194.40	21,291.60	37,994	14,194	23,800	22,796
VEHIC00408	2021 4X2 NISSAN FRONTIER	Vehicle	07/07/2021	60.00	21,452.00	8,580.80	12,871.20	22,968	8,581	14,387	13,781
VEHIC00409	2021 4X2 NISSAN FRONTIER	Vehicle	07/15/2021	60.00	21,452.00	8,580.80	12,871.20	22,968	8,581	14,387	13,781
VEHIC00411	FORD F150 4WD REG CAB XLT R	Vehicle	02/02/2022	60.00	33,080.31	6,616.06	26,464.25	33,080	6,616	26,464	26,464
VEHIC00412	FREIGHTLINER VAC-CON SEWER JET TRUCK	Vehicle	02/22/2022	120.00	455,118.32	45,511.83	409,606.49	455,118	45,512	409,606	409,606
VEHIC00415	2022 NISSAN FRONTIER	Vehicle	03/17/2022	60.00	32,389.87	6,477.97	25,911.90	32,390	6,478	25,912	25,912
VEHIC00421	2021 FORD F150 4WD REG CAB XLT	Vehicle	04/19/2022	60.00	33,235.75	6,647.15	26,588.60	33,236	6,647	26,589	26,589
VEHIC00425	MODEL X1E 100A - 2022 FORD F150	Vehicle	08/11/2022	60.00	30,319.00	6,063.80	24,255.20	30,319	6,064	24,255	24,255
					<u>\$168,958,156</u>			<u>\$320,749,128</u>		<u>\$180,165,670</u>	<u>\$180,414,056</u>

	Adjusted (Original) Cost	Replacement Cost	RCNLD
W-Treatment	\$15,229,497	\$26,345,751	\$13,267,325
W-Transmission	22,672,835	29,439,017	23,680,526
W-Distribution	428,119	1,088,925	359,893
S-Treatment	20,159,111	46,385,971	12,062,574
S-Collection	18,461,299	25,339,776	17,635,414
Reclaimed	22,550,359	27,583,500	23,175,716
Shared Lines	[2] 41,232,852	129,698,013	66,617,051
Vehicle	4,371,814	5,346,090	1,729,049
General	1,183,892	1,363,408	545,363
Excluded	[3] 22,668,378	28,158,677	21,341,145
Total	<u>\$168,958,156</u>	<u>\$320,749,128</u>	<u>\$180,414,056</u>

Footnotes:

[1] Fixed assets as of September 30, 2022.

[2] The assets classified as Shared Lines have been allocated between the water and sewer system based on linear feet of line data (provided during the 2021 Study) as shown below:

Water			
Diameter	Sum of length in feet	% of Total Lines	RCNLD Cost Est
0	57,255	1.82%	\$1,213,500
0.75	20,563	0.65%	435,800
1	6,029	0.19%	127,800
1.25	4,499	0.14%	95,300
1.5	53,332	1.70%	1,130,400
2	246,557	7.84%	5,225,900
2.5	501	0.02%	10,600
3	13,172	0.42%	279,200
4	111,690	3.55%	2,367,300
6	648,219	20.62%	13,739,400
8	573,644	18.25%	12,158,800
10	57,170	1.82%	1,211,800
12	282,480	8.99%	5,987,400
16	26,333	0.84%	558,100
Total	<u>2,101,443</u>		<u>\$44,541,300</u>
Sewer			
Diameter	Sum of pipe length in feet	% of Total Lines	RCNLD Cost Est
0	4,864	0.15%	\$103,100
4	1,623	0.05%	34,400
6	28,786	0.92%	610,100
8	902,910	28.73%	19,137,800
10	43,730	1.39%	926,900
12	26,487	0.84%	561,400
15	6,090	0.19%	129,100
16	25	0.00%	500
18	10,239	0.33%	217,000
20	5,352	0.17%	113,400
24	11,412	0.36%	241,900
Total	<u>1,041,518</u>		<u>\$22,075,600</u>

City of DeLand
2023 Connection Fee Study
Exhibit 1: Fixed Assets as of September 30, 2022 [1]

FA #	Description	Type	Acquired Date	Life	Cost + Improvement	Accumulated Depreciation	Book Value	Replacement Cost	Depreciation	Book Value	RCNLD
	Water Transmission Lines (8-inches & above)				\$19,916,100						
	Sewer Collection Lines (8-inches & above)				\$21,328,000						

[3] Work-in-progress assets are shown under this category as the costs may be included in the growth-related capital projects shown under Exhibit 2.

City of DeLand
2023 Connection Fee Study
Exhibit 2: Growth-Related Capital Projects

Description	Updated 2023 CIP	Adjustments	Adjusted 2023 CIP	Impact Fee Classification	Capacity Added
Reclaim Water Expansion 4A & Adelle Ave	\$5,484,594	\$0	\$5,484,594	S-Collection	0.000
Reclaim Water Expansion Alabama & Amelia	1,218,000	0	1,218,000	S-Collection	0.000
NW Reclaimed Storage Tank & PS	3,060,208	0	3,060,208	S-Treatment	2.000
Utilities Administration Building Construction	14,843,500	(14,843,500)	0	General	0.000
Northeast Well Field Land Acquisition [1]	5,000,000	120,000	5,120,000	W-Treatment	0.000
WP #10 Construction [1]	10,000,000	240,000	10,240,000	W-Treatment	2.000
Airport North Loop Water Main [2]	3,000,000	(3,000,000)	0	W-Transmission	0.000
Hazen Road/Mercer Fernery [2]	2,268,200	(2,268,200)	0	W-Transmission	0.000
EVWS DSI Project (A) 16" WM [1]	2,000,000	(683,700)	1,316,300	W-Transmission	0.000
SW service area expansion loop [2]	4,148,800	(4,148,800)	0	W-Transmission	0.000
Daytona Park Estates Ph#1 [2]	6,665,200	(6,665,200)	0	W-Transmission	0.000
Daytona Park Estates Ph#2 [2]	4,202,800	(4,202,800)	0	W-Transmission	0.000
Wiley M. Nash Capacity Upgrade Design	2,218,000	0	2,218,000	S-Treatment	0.000
Wiley M. Nash S. Reclaim Pump Station Construction	2,791,000	0	2,791,000	S-Treatment	0.000
Wiley M. Nash Capacity Upgrade	83,000,000	0	83,000,000	S-Treatment	2.000
Reclaim water expansion phase #6 [3]	1,934,000	(1,934,000)	0	S-Collection	0.000
Minnesota Ave Reclaim Loop [2]	2,000,000	(2,000,000)	0	S-Collection	0.000
Reclaim Water Expansion Phase #7 [1]	1,463,200	(502,100)	961,100	S-Collection	0.000
Reclaim line, 12" reclaim system to Brandy Trails WWTP [2]	1,175,400	(1,175,400)	0	S-Collection	0.000
Blue Lake Reclaim Loop [1]	1,573,400	(819,500)	753,900	S-Collection	0.000
Reclaim Water Expansion phase #8 [1]	1,496,800	(503,200)	993,600	S-Collection	0.000
Reclaim Water Expansion Phase #9 [1]	2,686,400	(1,048,100)	1,638,300	S-Collection	0.000
LA-1 Land application site [2]	2,804,600	(2,804,600)	0	S-Treatment	0.000
Reclaim Water Expansion Phase #10 [1]	2,401,000	(900,500)	1,500,500	S-Collection	0.000
Spring Hill Phase #4 Sewer Construction [2]	9,200,000	(9,200,000)	0	S-Collection	0.000
East Regional Force Main Sewer Construction	14,500,000	0	14,500,000	S-Collection	0.000
Lonleaf Plantation LP-1 Collection System Design [2]	800,000	(800,000)	0	S-Collection	0.000
Lonleaf Plantation LP-1 Collection System Construct [2]	7,200,000	(7,200,000)	0	S-Collection	0.000
Downtown Regional Relief Sanitary Pump Station (Fair Share) [4]	2,200,000	(2,200,000)	0		0.000
Downtown Water System Improvements (Fair Share) [4]	6,714,000	(6,714,000)	0		0.000
Total	\$208,049,102	(\$73,253,600)	\$134,795,502		

	2023 Amount	Adjustments	Included in Fee	Capacity
W-Treatment	\$15,000,000	\$360,000	\$15,360,000	2.000
W-Transmission	22,285,000	(20,968,700)	1,316,300	0.000
S-Treatment	93,873,808	(2,804,600)	91,069,208	2.000
S-Collection	53,132,794	(26,082,800)	27,049,994	0.000
General	14,843,500	(14,843,500)	0	0.000
Total	\$199,135,102	(\$64,339,600)	\$134,795,502	4.000
Projects Not Included	\$8,914,000	(\$8,914,000)	\$0	

Footnotes:

- [1] After discussions with City staff, the value of this project has been adjusted.
[2] Project has been excluded as it falls outside of the forecast period or is developer funded.
[3] Project has been excluded as it grant funded.
[4] Amounts excluded from development fees since the City is planning to recover these project costs from a fair share fee in the downtown area.

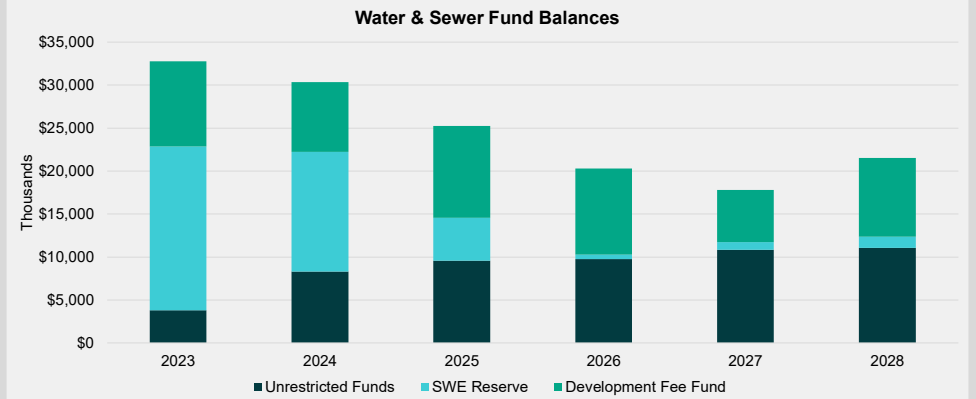
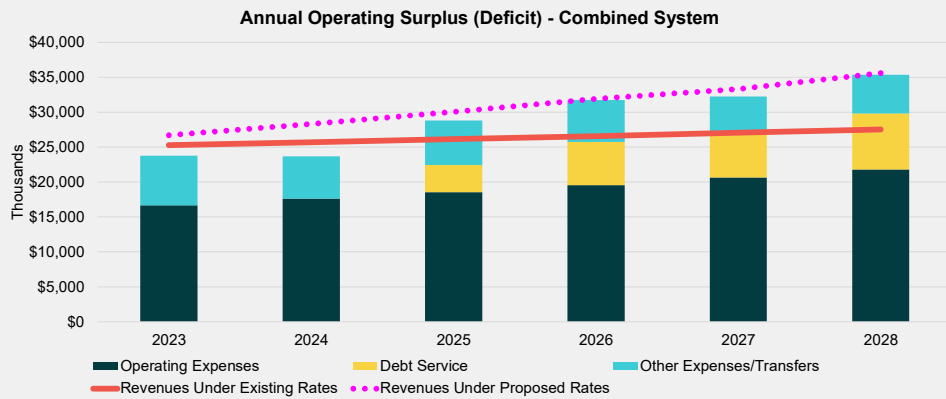
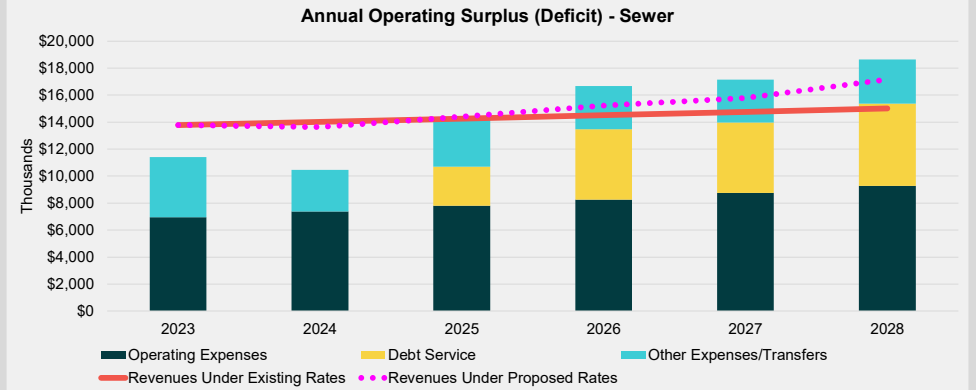
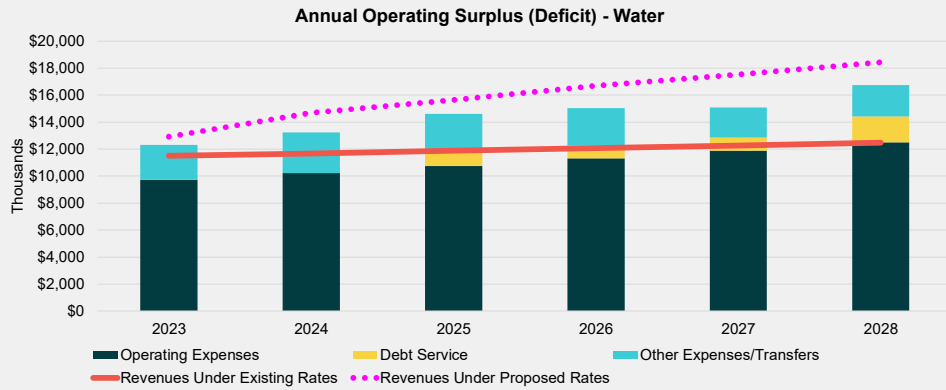
City of DeLand
2023 Utility Rate Study
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Draft as of 1/12/2023

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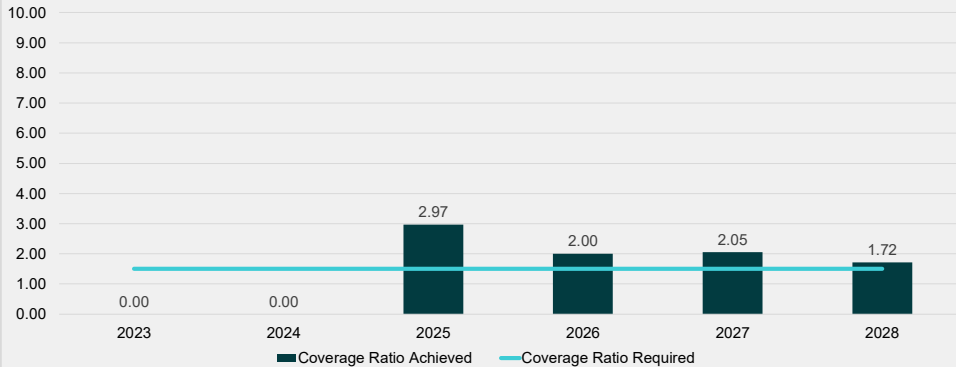
Rate Adjustments	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Water	4.5%	4.5%	4.5%	2.0%	2.0%
Sewer	4.0%	4.0%	4.0%	2.0%	7.0%
Reclaimed	12.0%	12.0%	12.0%	12.0%	12.0%



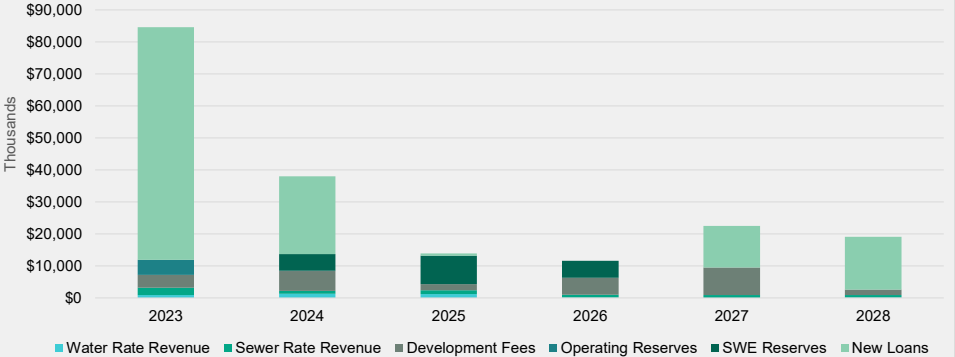


Rate Adjustments	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Water	4.5%	4.5%	4.5%	2.0%	2.0%
Sewer	4.0%	4.0%	4.0%	2.0%	7.0%
Reclaimed	12.0%	12.0%	12.0%	12.0%	12.0%

Debt Service Coverage



CIP Funding Sources



City of DeLand
2023 Utility Rate Study
Attachment 2: Projected System Rates Revenues

Description	2021	2022	2023	2024	2025	2026	2027	2028
Water Customer Growth	N/A	N/A	N/A	1.8%	1.8%	1.8%	1.8%	1.8%
Water Billing Charge Revenue [1]	\$1,365,900	\$1,394,400	\$1,424,200	\$1,449,800	\$1,475,900	\$1,502,500	\$1,529,500	\$1,557,000
Water Base Charge & Consumption Revenues [2]	8,538,700	9,069,800	9,638,000	9,811,500	9,988,100	10,167,900	10,350,900	10,537,200
Sewer Customer Growth	N/A	N/A	N/A	1.8%	1.8%	1.8%	1.8%	1.8%
Sewer Billing Charge Revenue [1]								
Sewer Base Charge & Consumption Revenues [2]	\$11,548,600	\$11,984,600	\$12,438,200	\$12,662,100	\$12,890,000	\$13,122,000	\$13,358,200	\$13,598,600
Reclaimed Customer Growth	N/A	N/A	N/A	1.8%	1.8%	1.8%	1.8%	1.8%
Reclaimed Base Charge & Consumption Revenues [2]	\$1,307,400	\$1,524,500	\$1,756,600	\$1,788,200	\$1,820,400	\$1,853,200	\$1,886,600	\$1,920,600
Total System Revenues Under FY 23 Rates								
Water	\$9,904,600	\$10,464,200	\$11,062,200	\$11,261,300	\$11,464,000	\$11,670,400	\$11,880,400	\$12,094,200
Sewer	11,548,600	11,984,600	12,438,200	12,662,100	12,890,000	13,122,000	13,358,200	13,598,600
Reclaimed	1,307,400	1,524,500	1,756,600	1,788,200	1,820,400	1,853,200	1,886,600	1,920,600
Total	\$22,760,600	\$23,973,300	\$25,257,000	\$25,711,600	\$26,174,400	\$26,645,600	\$27,125,200	\$27,613,400
Total System Revenues Under Projected Rates								
Water	\$9,904,600	\$10,464,200	\$11,062,200	\$12,704,200	\$13,524,950	\$14,407,650	\$15,062,100	\$15,759,900
Sewer	11,548,600	11,984,600	12,438,200	13,168,600	13,941,800	14,760,500	15,326,700	16,694,700
Reclaimed	1,307,400	1,524,500	1,756,600	2,002,800	2,283,500	2,603,700	2,968,600	3,384,800
Total	\$22,760,600	\$23,973,300	\$25,257,000	\$27,875,600	\$29,750,250	\$31,771,850	\$33,357,400	\$35,839,400
Water Development Fees								
Customer Growth	N/A	N/A	N/A	1.8%	1.8%	1.8%	1.8%	1.8%
Development Fee Increase / Decrease			-2.9%	N/A	N/A	N/A	N/A	N/A
Development Fee Revenues			\$1,553,600	\$1,581,600	\$1,610,100	\$1,639,100	\$1,668,600	\$1,698,600
Sewer Development Fees								
Customer Growth	N/A	N/A	N/A	1.8%	1.8%	1.8%	1.8%	1.8%
Development Fee Increase / Decrease			55.7%					
Development Fee Revenues			\$2,802,600	\$2,853,000	\$2,904,400	\$2,956,700	\$3,009,900	\$3,064,100

Footnotes:

[1] For FY 2021, 2022, and 2023, revenues pulled from projected revenue forecast from the 2021 rate model.

[2] For FY 2021, 2022, and 2023, revenues pulled from projected revenue forecast from the 2021 rate model. Includes revenues from 2021 rates plus adopted rate increases.

City of DeLand
2023 Utility Rate Study
Attachment 3: 2023 Operating Budget

Account No	DESCRIPTION	FY 2022 Adjusted	FY 2023 Budget	Adjustments	FY 2023 Adjusted	Allocation Percentage			FY 2023 Allocation Amount	
						Method	Water	Sewer	Water	Sewer
Admin Department										
110100	EXECUTIVE SALARIES	\$162,100	\$149,368	\$0	\$149,400	Equal	50.0%	50.0%	\$74,700	\$74,700
120100	REGULAR SALARIES AND WAGES	489,200	508,214	0	508,300	Equal	50.0%	50.0%	254,200	254,200
130100	OTHER SALARIES AND WAGES	0	0	0	0	Equal	50.0%	50.0%	0	0
140100	OVERTIME	0	0	0	0	Equal	50.0%	50.0%	0	0
150100	SPECIAL PAY	17,600	16,430	0	16,500	Equal	50.0%	50.0%	8,300	8,300
210100	FICA TAXES	51,200	51,563	0	51,600	Equal	50.0%	50.0%	25,800	25,800
220100	RETIREMENT CONTRIBUTIONS	103,600	109,112	0	109,200	Equal	50.0%	50.0%	54,600	54,600
230100	LIFE AND HEALTH INSURANCE	66,800	71,926	0	72,000	Equal	50.0%	50.0%	36,000	36,000
240100	WORKERS COMPENSATION	12,300	13,653	0	13,700	Equal	50.0%	50.0%	6,900	6,900
250100	UNEMPLOYMENT COMPENSATION	0	0	0	0	Equal	50.0%	50.0%	0	0
TOTAL - PERSONNEL		\$902,800	\$920,266	\$0	\$920,700				\$460,500	\$460,500
310100	PROFESSIONAL SERVICES	\$159,600	\$174,500.00	\$0	\$174,500	Equal	50.0%	50.0%	\$87,300	\$87,300
320100	ACCOUNTING AND AUDITING	37,400	38,040	0	38,100	Equal	50.0%	50.0%	19,100	19,100
340100	OTHER CONTRACTUAL SERVICES	0	0	0	0	Equal	50.0%	50.0%	0	0
340300	JANITORIAL SERVICES	0	0	0	0	Equal	50.0%	50.0%	0	0
400100	TRAVEL AND PER DIEM	2,900	7,914	0	8,000	Equal	50.0%	50.0%	4,000	4,000
410100	CELL PHONES/PAGERS	4,000	5,400	0	5,400	Equal	50.0%	50.0%	2,700	2,700
410200	OFFICE PHONES	4,600	7,950	0	8,000	Equal	50.0%	50.0%	4,000	4,000
420100	FREIGHT & POSTAGE	1,500	1,500	0	1,500	Equal	50.0%	50.0%	800	800
430100	POWER	0	0	0	0	Equal	50.0%	50.0%	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	0	0	0	Equal	50.0%	50.0%	0	0
430300	PROPANE/NATURAL GAS	0	0	0	0	Equal	50.0%	50.0%	0	0
440100	RENTALS AND LEASES	0	0	0	0	Equal	50.0%	50.0%	0	0
450100	INSURANCE	408,500	371,330	0	371,400	Equal	50.0%	50.0%	185,700	185,700
464600	BUILDING MAINTENANCE	5,000	3,000	0	3,000	Equal	50.0%	50.0%	1,500	1,500
464602	PEST CONTROL	0	0	0	0	Equal	50.0%	50.0%	0	0
464603	A/C MAINTENANCE	8,300	2,300	0	2,300	Equal	50.0%	50.0%	1,200	1,200
460400	EQUIPMENT MAINTENANCE	900	1,350	0	1,400	Equal	50.0%	50.0%	700	700
470100	PRINTING AND BINDING	0	0	0	0	Equal	50.0%	50.0%	0	0
490100	OTHER OBLIGATIONS	3,000	4,950	0	5,000	Equal	50.0%	50.0%	2,500	2,500
490100	C CONTINGENCY	0	0	0	0	Equal	50.0%	50.0%	0	0
490200	WATER FESTIVAL	9,000	9,000	0	9,000	Equal	50.0%	50.0%	4,500	4,500
490300	PILOT	0	2,659,135	(2,659,135)	0	Equal	50.0%	50.0%	0	0
490400	CHANGE IN NET PENSION LIAB	0	0	0	0	Equal	50.0%	50.0%	0	0
490410	CHANGE NET OPEB LIAB	0	0	0	0	Equal	50.0%	50.0%	0	0
490420	BAD DEBT EXPENSE	0	0	0	0	Equal	50.0%	50.0%	0	0
510100	OFFICE SUPPLIES	4,100	6,100	0	6,100	Equal	50.0%	50.0%	3,100	3,100
520000	HARDWARE/SOFTWARE		266,349	0	266,400	Equal	50.0%	50.0%	133,200	133,200
520100	OPERATING SUPPLIES	5,800	8,605	0	8,700	Equal	50.0%	50.0%	4,400	4,400
520200	OPERATING CAPITAL	0	4,250	0	4,300	Equal	50.0%	50.0%	2,200	2,200
520300	M OPERATING SUPPLIES-METERS	0	0	0	0	Equal	50.0%	50.0%	0	0
520400	GAS/OIL	1,000	2,480	0	2,500	Equal	50.0%	50.0%	1,300	1,300
520500	W AND WW CHEMICALS	0	0	0	0	Equal	50.0%	50.0%	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	0	0	0	Equal	50.0%	50.0%	0	0
540100	BOOKS AND MEMBERSHIPS	2,900	3,570	0	3,600	Equal	50.0%	50.0%	1,800	1,800
550100	TRAINING	4,400	7,300	0	7,300	Equal	50.0%	50.0%	3,700	3,700
TOTAL - OPERATING		\$662,900	\$3,585,023	(\$2,659,135)	\$926,500				\$463,700	\$463,700
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Personnel	55.0%	45.0%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Personnel	55.0%	45.0%	0	0
621617	BUILDINGS 16-17	0	0	0	0	Personnel	55.0%	45.0%	0	0
662000	BUILDINGS 21-22	0	0	0	0	Personnel	55.0%	45.0%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Personnel	55.0%	45.0%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Personnel	55.0%	45.0%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Personnel	55.0%	45.0%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Personnel	55.0%	45.0%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Personnel	55.0%	45.0%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Personnel	55.0%	45.0%	0	0
642302	EQUIPMENT 22-23	0	640,900	(640,900)	0	Personnel	55.0%	45.0%	0	0
TOTAL - CAPITAL		\$0	\$640,900	(\$640,900)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Personnel	55.0%	45.0%	\$0	\$0
720100	INTEREST	0	0	0	0	Personnel	55.0%	45.0%	0	0
TOTAL - DEBT SERVICE		\$0	\$0	\$0	\$0				\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0	Personnel	55.0%	45.0%	0	0
TOTAL - EXPENDITURE		\$1,565,700	\$5,146,189	(\$3,300,035)	\$1,847,200				\$924,200	\$924,200
Customer Service										
			\$11,078							
110100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$0	Accounts	57.9%	42.1%	\$0	\$0
120100	REGULAR SALARIES AND WAGES	816,400	827,478	0	827,500	Accounts	57.9%	42.1%	479,200	348,300
130100	OTHER SALARIES AND WAGES	0	0	0	0	Accounts	57.9%	42.1%	0	0
140100	OVERTIME	6,500	6,521	0	6,600	Accounts	57.9%	42.1%	3,800	2,800
150100	SPECIAL PAY	5,100	6,025	0	6,100	Accounts	57.9%	42.1%	3,500	2,600
210100	FICA TAXES	63,400	64,263	0	64,300	Accounts	57.9%	42.1%	37,200	27,100
220100	RETIREMENT CONTRIBUTIONS	62,100	63,002	0	63,100	Accounts	57.9%	42.1%	36,500	26,600
230100	LIFE AND HEALTH INSURANCE	141,500	152,424	0	152,500	Accounts	57.9%	42.1%	88,300	64,200
240100	WORKERS COMPENSATION	13,300	16,565	0	16,600	Accounts	57.9%	42.1%	9,600	7,000
250100	UNEMPLOYMENT COMPENSATION	0	0	0	0	Accounts	57.9%	42.1%	0	0
TOTAL - PERSONNEL		\$1,108,300	\$1,136,278	\$0	\$1,136,700				\$658,100	\$478,600
310100	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	Accounts	57.9%	42.1%	\$0	\$0
320100	ACCOUNTING AND AUDITING	0	0	0	0	Accounts	57.9%	42.1%	0	0
340100	OTHER CONTRACTUAL SERVICES	207,300	257,900	0	257,900	Accounts	57.9%	42.1%	149,300	108,600
340110	COLLECTION FEE		1,320	0						
340500	SLUDGE HAULING	0	0	0	0	Accounts	57.9%	42.1%	0	0
400100	TRAVEL AND PER DIEM	6,400	10,600	0	10,600	Accounts	57.9%	42.1%	6,100	4,500
410100	CELL PHONES/PAGERS	4,600	4,600	0	4,600	Accounts	57.9%	42.1%	2,700	1,900
410200	OFFICE PHONES	0	0	0	0	Accounts	57.9%	42.1%	0	0
420100	FREIGHT & POSTAGE	70,000	85,100	0	85,100	Accounts	57.9%	42.1%	49,300	35,800
430100	POWER	0	0	0	0	Accounts	57.9%	42.1%	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	0	0	0	Accounts	57.9%	42.1%	0	0
430300	PROPANE/NATURAL GAS	0	0	0	0	Accounts	57.9%	42.1%	0	0
440100	RENTALS AND LEASES	500	440	0	500	Accounts	57.9%	42.1%	300	200
450100	INSURANCE	0	0	0	0	Accounts	57.9%	42.1%	0	0
464600	BUILDING MAINTENANCE	0	0	0	0	Accounts	57.9%	42.1%	0	0
464602	PEST CONTROL	0	0	0	0	Accounts	57.9%	42.1%	0	0
464603	A/C MAINTENANCE	0	0	0	0	Accounts	57.9%	42.1%	0	0
460400	EQUIPMENT MAINTENANCE	6,100	6,350	0	6,400	Accounts	57.9%	42.1%	3,700	2,700
470100	PRINTING AND BINDING	0	0	0	0	Accounts	57.9%	42.1%	0	0
490100	OTHER OBLIGATIONS	100	100	0	100	Accounts	57.9%	42.1%	100	0
490100	C CONTINGENCY	0	0	0	0	Accounts	57.9%	42.1%	0	0
490200	RC RESERVE CONTINGENCY	0	0	0	0	Accounts	57.9%	42.1%	0	0
490300	PILOT	0	0	0	0	Accounts	57.9%	42.1%	0	0
510100	OFFICE SUPPLIES	1,800	1,710	0	1,800	Accounts	57.9%	42.1%	1,000	800
520100	OPERATING SUPPLIES	23,200	24,220	0	24,300	Accounts	57.9%	42.1%	14,100	10,200
520200	OPERATING CAPITAL	0	0	0	0	Accounts	57.9%	42.1%	0	0

City of DeLand
2023 Utility Rate Study
Attachment 3: 2023 Operating Budget

Account No	DESCRIPTION	FY 2022 Adjusted	FY 2023 Budget	Adjustments	FY 2023 Adjusted	Allocation Percentage			Allocation Amount	
		Method	Water		Sewer	Water	Sewer			
520300	M OPERATING SUPPLIES-METERS	0	0	0	0	Accounts	57.9%	42.1%	0	0
520400	GAS/OIL	7,000	16,451	0	16,500	Accounts	57.9%	42.1%	9,600	6,900
520500	W AND WW CHEMICALS	0	0	0	0	Accounts	57.9%	42.1%	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	0	0	0	Accounts	57.9%	42.1%	0	0
540100	BOOKS AND MEMBERSHIPS	0	0	0	0	Accounts	57.9%	42.1%	0	0
550100	TRAINING	3,900	5,485	0	5,500	Accounts	57.9%	42.1%	3,200	2,300
	TOTAL - OPERATING	\$330,900	\$414,276	\$0	\$413,300				\$239,400	\$173,900
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Accounts	57.9%	42.1%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Accounts	57.9%	42.1%	0	0
621617	BUILDINGS	0	24,000	(24,000)	0	Accounts	57.9%	42.1%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Accounts	57.9%	42.1%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Accounts	57.9%	42.1%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Accounts	57.9%	42.1%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Accounts	57.9%	42.1%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Accounts	57.9%	42.1%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Accounts	57.9%	42.1%	0	0
642301	EQUIPMENT 21-22	0	0	0	0	Accounts	57.9%	42.1%	0	0
642301	EQUIPMENT 22-23	0	0	0	0	Accounts	57.9%	42.1%	0	0
	TOTAL - CAPITAL	\$0	\$24,000	(\$24,000)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Accounts	57.9%	42.1%	\$0	\$0
720100	INTEREST	0	0	0	0	Accounts	57.9%	42.1%	0	0
	TOTAL - DEBT SERVICE	\$0	\$0	\$0	\$0				\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0	Accounts	57.9%	42.1%	\$0	\$0
	TOTAL - EXPENDITURE	\$1,439,200	\$1,574,554	(\$24,000)	\$1,550,000				\$897,500	\$652,500
Engineering			\$84,226							
110100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$0	Equivalencies	58.3%	41.7%	\$0	\$0
120100	REGULAR SALARIES AND WAGES	591,400	675,626	0	675,700	Equivalencies	58.3%	41.7%	393,800	281,900
130100	OTHER SALARIES AND WAGES	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
140100	OVERTIME	2,900	2,970	0	3,000	Equivalencies	58.3%	41.7%	1,700	1,300
150100	SPECIAL PAY	7,200	7,596	0	7,600	Equivalencies	58.3%	41.7%	4,400	3,200
210100	FICA TAXES	46,100	52,494	0	52,500	Equivalencies	58.3%	41.7%	30,600	21,900
220100	RETIREMENT CONTRIBUTIONS	67,500	75,967	0	76,000	Equivalencies	58.3%	41.7%	44,300	31,700
230100	LIFE AND HEALTH INSURANCE	56,200	75,690	0	75,700	Equivalencies	58.3%	41.7%	44,100	31,600
240100	WORKERS COMPENSATION	14,000	14,731	0	14,800	Equivalencies	58.3%	41.7%	8,600	6,200
250100	UNEMPLOYMENT COMPENSATION	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
	TOTAL - PERSONNEL	\$785,300	\$905,074	\$0	\$905,300				\$527,500	\$377,800
310100	PROFESSIONAL SERVICES	\$15,000	\$25,000	\$0	\$25,000	Equivalencies	58.3%	41.7%	\$14,600	\$10,400
320100	ACCOUNTING AND AUDITING	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
340100	OTHER CONTRACTUAL SERVICES	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
340500	SLUDGE HAULING	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
400100	TRAVEL AND PER DIEM	7,000	9,000	0	9,000	Equivalencies	58.3%	41.7%	5,200	3,800
410100	CELL PHONES/PAGERS	2,300	3,720	0	3,800	Equivalencies	58.3%	41.7%	2,200	1,600
410200	OFFICE PHONES	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
420100	TRANSPORTATION	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
430100	POWER	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
430300	PROPANE/NATURAL GAS	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
440100	RENTALS AND LEASES	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
450100	INSURANCE	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
464600	BUILDING MAINTENANCE	500	500	0	500	Equivalencies	58.3%	41.7%	300	200
464602	PEST CONTROL	100	100	0	100	Equivalencies	58.3%	41.7%	100	0
464603	A/C MAINTENANCE	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
460400	EQUIPMENT MAINTENANCE	800	900	0	900	Equivalencies	58.3%	41.7%	500	400
470100	PRINTING AND BINDING	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
490100	OTHER OBLIGATIONS	400	530	0	600	Equivalencies	58.3%	41.7%	300	300
490100	C CONTINGENCY	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
490200	RC RESERVE CONTINGENCY	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
490300	PILOT	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
510100	OFFICE SUPPLIES	8,800	7,500	0	7,500	Equivalencies	58.3%	41.7%	4,400	3,100
520100	OPERATING SUPPLIES	2,300	2,400	0	2,400	Equivalencies	58.3%	41.7%	1,400	1,000
520200	OPERATING CAPITAL	13,000	0	0	0	Equivalencies	58.3%	41.7%	0	0
520300	M OPERATING SUPPLIES-METERS	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
520400	GAS/OIL	3,500	6,749	0	6,800	Equivalencies	58.3%	41.7%	4,000	2,800
520500	W AND WW CHEMICALS	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
540100	BOOKS AND MEMBERSHIPS	1,300	1,505	0	1,600	Equivalencies	58.3%	41.7%	900	700
550100	TRAINING	4,000	6,400	0	6,400	Equivalencies	58.3%	41.7%	3,700	2,700
	TOTAL - OPERATING	\$59,000	\$64,304	\$0	\$64,600				\$37,600	\$27,000
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Equivalencies	58.3%	41.7%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
621617	BUILDINGS 16-17	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
642301	EQUIPMENT 22-23	0	31,535	(31,535)	0	Equivalencies	58.3%	41.7%	0	0
	TOTAL - CAPITAL	\$0	\$31,535	(\$31,535)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Equivalencies	58.3%	41.7%	\$0	\$0
720100	INTEREST	0	0	0	0	Equivalencies	58.3%	41.7%	0	0
	TOTAL - DEBT SERVICE	\$0	\$0	\$0	\$0				\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0	Equivalencies	58.3%	41.7%	\$0	\$0
	TOTAL - EXPENDITURE	\$844,300	\$1,000,913	(\$31,535)	\$969,900				\$565,100	\$404,800
Facilities Maintenance			\$8,557							
110100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
120100	REGULAR SALARIES AND WAGES	624,500	633,057	0	633,100	Equal	50.0%	50.0%	316,600	316,600
130100	OTHER SALARIES AND WAGES	0	0	0	0	Equal	50.0%	50.0%	0	0
140100	OVERTIME	13,000	13,153	0	13,200	Equal	50.0%	50.0%	6,600	6,600
150100	SPECIAL PAY	12,400	5,426	0	5,500	Equal	50.0%	50.0%	2,800	2,800
210100	FICA TAXES	49,400	49,848	0	49,900	Equal	50.0%	50.0%	25,000	25,000
220100	RETIREMENT CONTRIBUTIONS	69,700	77,349	0	77,400	Equal	50.0%	50.0%	38,700	38,700
230100	LIFE AND HEALTH INSURANCE	96,000	103,411	0	103,500	Equal	50.0%	50.0%	51,800	51,800
240100	WORKERS COMPENSATION	0	12,836	0	12,900	Equal	50.0%	50.0%	6,500	6,500
250100	UNEMPLOYMENT COMPENSATION	10,900	0	0	0	Equal	50.0%	50.0%	0	0
	TOTAL - PERSONNEL	\$875,900	\$895,080	\$0	\$895,500				\$448,000	\$448,000
310100	PROFESSIONAL SERVICES	\$1,400	\$1,400	\$0	\$1,400	Equal	50.0%	50.0%	\$700	\$700
320100	ACCOUNTING AND AUDITING	0	0	0	0	Equal	50.0%	50.0%	0	0
340100	OTHER CONTRACTUAL SERVICES	0	0	0	0	Equal	50.0%	50.0%	0	0

**City of DeLand
2023 Utility Rate Study
Attachment 3: 2023 Operating Budget**

Account No	DESCRIPTION	FY 2022	FY 2023	Adjustments	FY 2023	Allocation Percentage			Allocation Amount	
		Adjusted	Budget		Adjusted	Method	Water	Sewer	Water	Sewer
340500	SLUDGE HAULING	0	0	0	0	Equal	50.0%	50.0%	0	0
400100	TRAVEL AND PER DIEM	4,100	4,100	0	4,100	Equal	50.0%	50.0%	2,100	2,100
410100	CELL PHONES/PAGERS	6,300	3,030	0	3,100	Equal	50.0%	50.0%	1,600	1,600
410200	OFFICE PHONES	0	0	0	0	Equal	50.0%	50.0%	0	0
420100	FREIGHT & POSTAGE	0	0	0	0	Equal	50.0%	50.0%	0	0
430100	POWER	800	1,479	0	1,500	Equal	50.0%	50.0%	800	800
430200	WATER/SEWER/GARBAGE/STORM	0	0	0	0	Equal	50.0%	50.0%	0	0
430300	PROPANE/NATURAL GAS	0	0	0	0	Equal	50.0%	50.0%	0	0
440100	RENTALS AND LEASES	1,000	1,000	0	1,000	Equal	50.0%	50.0%	500	500
450100	INSURANCE	0	0	0	0	Equal	50.0%	50.0%	0	0
464600	BUILDING MAINTENANCE	5,000	5,000	0	5,000	Equal	50.0%	50.0%	2,500	2,500
464602	PEST CONTROL	400	360	0	400	Equal	50.0%	50.0%	200	200
464603	A/C MAINTENANCE	1,200	1,200	0	1,200	Equal	50.0%	50.0%	600	600
460400	EQUIPMENT MAINTENANCE	8,300	9,720	0	9,800	Equal	50.0%	50.0%	4,900	4,900
470100	PRINTING AND BINDING	0	0	0	0	Equal	50.0%	50.0%	0	0
490100	OTHER OBLIGATIONS	1,500	1,500	0	1,500	Equal	50.0%	50.0%	800	800
490100	C CONTINGENCY	0	0	0	0	Equal	50.0%	50.0%	0	0
490200	RC RESERVE CONTINGENCY	0	0	0	0	Equal	50.0%	50.0%	0	0
490300	PILOT	0	0	0	0	Equal	50.0%	50.0%	0	0
510100	OFFICE SUPPLIES	500	500	0	500	Equal	50.0%	50.0%	300	300
520100	OPERATING SUPPLIES	20,600	21,640	0	21,700	Equal	50.0%	50.0%	10,900	10,900
520200	OPERATING CAPITAL	0	7,000	0	7,000	Equal	50.0%	50.0%	3,500	3,500
520300	M OPERATING SUPPLIES-METERS	3,000	0	0	0	Equal	50.0%	50.0%	0	0
520400	GAS/OIL	6,300	13,027	0	13,100	Equal	50.0%	50.0%	6,600	6,600
520500	W AND WW CHEMICALS	0	0	0	0	Equal	50.0%	50.0%	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	0	0	0	Equal	50.0%	50.0%	0	0
540100	BOOKS AND MEMBERSHIPS	700	690	0	700	Equal	50.0%	50.0%	400	400
550100	TRAINING	4,300	3,300	0	3,300	Equal	50.0%	50.0%	1,700	1,700
TOTAL - OPERATING		\$65,400	\$74,946	\$0	\$75,300				\$38,100	\$38,100
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Equal	50.0%	50.0%	0	0
621617	BUILDINGS 16-17	0	0	0	0	Equal	50.0%	50.0%	0	0
	BUILDINGS	0	11,020	(11,020)	0	Equal	50.0%	50.0%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Equal	50.0%	50.0%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Equal	50.0%	50.0%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Equal	50.0%	50.0%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Equal	50.0%	50.0%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Equal	50.0%	50.0%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Equal	50.0%	50.0%	0	0
	EQUIPMENT	0	73,862	(73,862)	0	Equal	50.0%	50.0%	0	0
TOTAL - CAPITAL		\$0	\$84,882	(\$84,882)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
720100	INTEREST	0	0	0	0	Equal	50.0%	50.0%	0	0
TOTAL - DEBT SERVICE		\$0	\$0	\$0	\$0				\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
TOTAL - EXPENDITURE		\$941,300	\$1,054,908	(\$84,882)	\$970,800				\$486,100	\$486,100
Utilities Maintenance			\$44,095							
110100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
120100	REGULAR SALARIES AND WAGES	1,066,700	1,110,795	0	1,110,800	Equal	50.0%	50.0%	555,400	555,400
130100	OTHER SALARIES AND WAGES	0	0	0	0	Equal	50.0%	50.0%	0	0
140100	OVERTIME	28,900	29,348	0	29,400	Equal	50.0%	50.0%	14,700	14,700
150100	SPECIAL PAY	35,600	37,320	0	37,400	Equal	50.0%	50.0%	18,700	18,700
210100	FICA TAXES	86,600	90,076	0	90,100	Equal	50.0%	50.0%	45,100	45,100
220100	RETIREMENT CONTRIBUTIONS	79,000	88,310	0	88,400	Equal	50.0%	50.0%	44,200	44,200
230100	LIFE AND HEALTH INSURANCE	186,200	209,022	0	209,100	Equal	50.0%	50.0%	104,600	104,600
240100	WORKERS COMPENSATION	28,400	35,664	0	35,700	Equal	50.0%	50.0%	17,900	17,900
250100	UNEMPLOYMENT COMPENSATION	0	0	0	0	Equal	50.0%	50.0%	0	0
TOTAL - PERSONNEL		\$1,511,400	\$1,600,535	\$0	\$1,600,900				\$800,600	\$800,600
310100	PROFESSIONAL SERVICES	\$2,500	\$2,500	\$0	\$2,500	Equal	50.0%	50.0%	\$1,300	\$1,300
320100	ACCOUNTING AND AUDITING	0	0	0	0	Equal	50.0%	50.0%	0	0
340100	OTHER CONTRACTUAL SERVICES	7,100	7,550	0	7,600	Equal	50.0%	50.0%	3,800	3,800
340500	SLUDGE HAULING	0	0	0	0	Equal	50.0%	50.0%	0	0
400100	TRAVEL AND PER DIEM	1,300	1,250	0	1,300	Equal	50.0%	50.0%	700	700
410100	CELL PHONES/PAGERS	3,000	6,600	0	6,600	Equal	50.0%	50.0%	3,300	3,300
410200	OFFICE PHONES	0	0	0	0	Equal	50.0%	50.0%	0	0
420100	FREIGHT & POSTAGE	500	500	0	500	Equal	50.0%	50.0%	300	300
430100	POWER	144,300	158,864	0	158,900	Equal	50.0%	50.0%	79,500	79,500
430200	WATER/SEWER/GARBAGE/STORM	3,700	3,645	0	3,700	Equal	50.0%	50.0%	1,900	1,900
430300	PROPANE/NATURAL GAS	2,400	2,400	0	2,400	Equal	50.0%	50.0%	1,200	1,200
440100	RENTALS AND LEASES	300	250	0	300	Equal	50.0%	50.0%	200	200
450100	INSURANCE	0	0	0	0	Equal	50.0%	50.0%	0	0
464600	BUILDING MAINTENANCE	3,500	5,000	0	5,000	Equal	50.0%	50.0%	2,500	2,500
464602	PEST CONTROL	0	0	0	0	Equal	50.0%	50.0%	0	0
464603	A/C MAINTENANCE	1,600	1,600	0	1,600	Equal	50.0%	50.0%	800	800
460400	EQUIPMENT MAINTENANCE	87,500	89,500	0	89,500	Equal	50.0%	50.0%	44,800	44,800
470100	PRINTING AND BINDING	200	850	0	900	Equal	50.0%	50.0%	500	500
490100	OTHER OBLIGATIONS	2,700	2,650	0	2,700	Equal	50.0%	50.0%	1,400	1,400
490100	C CONTINGENCY	0	0	0	0	Equal	50.0%	50.0%	0	0
490200	RC RESERVE CONTINGENCY	0	0	0	0	Equal	50.0%	50.0%	0	0
490300	PILOT	0	0	0	0	Equal	50.0%	50.0%	0	0
510100	OFFICE SUPPLIES	2,100	2,100	0	2,100	Equal	50.0%	50.0%	1,100	1,100
520100	OPERATING SUPPLIES	94,200	123,375	0	123,400	Equal	50.0%	50.0%	61,700	61,700
520200	OPERATING CAPITAL	7,000	6,613	0	6,700	Equal	50.0%	50.0%	3,400	3,400
520300	M OPERATING SUPPLIES-METERS	0	0	0	0	Equal	50.0%	50.0%	0	0
520400	GAS/OIL	53,500	82,766	0	82,800	Equal	50.0%	50.0%	41,400	41,400
520500	W AND WW CHEMICALS	500	500	0	500	Equal	50.0%	50.0%	300	300
530100	ROAD MATERIALS AND SUPPLIES	2,000	2,000	0	2,000	Equal	50.0%	50.0%	1,000	1,000
540100	BOOKS AND MEMBERSHIPS	100	75	0	100	Equal	50.0%	50.0%	100	100
550100	TRAINING	7,000	7,000	0	7,000	Equal	50.0%	50.0%	3,500	3,500
TOTAL - OPERATING		\$427,000	\$507,588	\$0	\$508,100				\$254,700	\$254,700
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Equal	50.0%	50.0%	0	0
621617	BUILDINGS 16-17	0	0	0	0	Equal	50.0%	50.0%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Equal	50.0%	50.0%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Equal	50.0%	50.0%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Equal	50.0%	50.0%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Equal	50.0%	50.0%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Equal	50.0%	50.0%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Equal	50.0%	50.0%	0	0
	EQUIPMENT 21-22	0	0	0	0	Equal	50.0%	50.0%	0	0
	EQUIPMENT 22-23	0	788,340	(788,340)	0	Equal	50.0%	50.0%	0	0
TOTAL - CAPITAL		\$0	\$788,340	(\$788,340)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0

City of DeLand
2023 Utility Rate Study
Attachment 3: 2023 Operating Budget

Account No	DESCRIPTION	FY 2022	FY 2023	Adjustments	FY 2023	Allocation Percentage			Allocation Amount	
		Adjusted	Budget		Adjusted	Method	Water	Sewer	Water	Sewer
720100	INTEREST	0	0	0	0				0	0
	TOTAL - DEBT SERVICE	\$0	\$0	\$0	\$0	Equal	50.0%	50.0%	\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0				\$0	\$0
	TOTAL - EXPENDITURE	\$1,938,400	\$2,896,463	(\$788,340)	\$2,109,000	Equal	50.0%	50.0%	\$1,055,300	\$1,055,300
Wastewater Collection			\$35,356							
110100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$0	Sewer	0.0%	100.0%	\$0	\$0
120100	REGULAR SALARIES AND WAGES	354,600	389,956	0	390,000	Sewer	0.0%	100.0%	0	390,000
	ADDITIONAL PERSONNEL	0	0	0	0	Sewer	0.0%	100.0%	0	0
130100	OTHER SALARIES AND WAGES	0	0	0	0	Sewer	0.0%	100.0%	0	0
140100	OVERTIME	10,500	10,196	0	10,200	Sewer	0.0%	100.0%	0	10,200
150100	SPECIAL PAY	15,000	18,302	0	18,400	Sewer	0.0%	100.0%	0	18,400
210100	FICA TAXES	29,100	32,011	0	32,100	Sewer	0.0%	100.0%	0	32,100
220100	RETIREMENT CONTRIBUTIONS	43,800	48,091	0	48,100	Sewer	0.0%	100.0%	0	48,100
230100	LIFE AND HEALTH INSURANCE	56,700	69,120	0	69,200	Sewer	0.0%	100.0%	0	69,200
240100	WORKERS COMPENSATION	9,500	10,545	0	10,600	Sewer	0.0%	100.0%	0	10,600
250100	UNEMPLOYMENT COMPENSATION	0	0	0	0	Sewer	0.0%	100.0%	0	0
	TOTAL - PERSONNEL	\$519,200	\$578,221	\$0	\$578,600				\$0	\$578,600
310100	PROFESSIONAL SERVICES	\$10,900	\$10,900	\$0	\$10,900	Sewer	0.0%	100.0%	\$0	\$10,900
320100	ACCOUNTING AND AUDITING	0	0	0	0	Sewer	0.0%	100.0%	0	0
340100	OTHER CONTRACTUAL SERVICES	0	0	0	0	Sewer	0.0%	100.0%	0	0
340500	SLUDGE HAULING	0	0	0	0	Sewer	0.0%	100.0%	0	0
400100	TRAVEL AND PER DIEM	600	600	0	600	Sewer	0.0%	100.0%	0	600
410100	CELL PHONES/PAGERS	500	1,500	0	1,500	Sewer	0.0%	100.0%	0	1,500
410200	OFFICE PHONES	0	0	0	0	Sewer	0.0%	100.0%	0	0
420100	FREIGHT & POSTAGE	200	150	0	200	Sewer	0.0%	100.0%	0	200
430100	POWER	0	0	0	0	Sewer	0.0%	100.0%	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	0	0	0	Sewer	0.0%	100.0%	0	0
430300	PROPANE/NATURAL GAS	0	0	0	0	Sewer	0.0%	100.0%	0	0
440100	RENTALS AND LEASES	500	500	0	500	Sewer	0.0%	100.0%	0	500
450100	INSURANCE	0	0	0	0	Sewer	0.0%	100.0%	0	0
464600	BUILDING MAINTENANCE	1,000	2,500	0	2,500	Sewer	0.0%	100.0%	0	2,500
464602	PEST CONTROL	0	0	0	0	Sewer	0.0%	100.0%	0	0
464603	A/C MAINTENANCE	1,000	1,000	0	1,000	Sewer	0.0%	100.0%	0	1,000
460400	EQUIPMENT MAINTENANCE	33,400	38,550	0	38,600	Sewer	0.0%	100.0%	0	38,600
470100	PRINTING AND BINDING	200	275	0	300	Sewer	0.0%	100.0%	0	300
490100	OTHER OBLIGATIONS	1,500	1,460	0	1,500	Sewer	0.0%	100.0%	0	1,500
490100	C CONTINGENCY	0	0	0	0	Sewer	0.0%	100.0%	0	0
490200	RC RESERVE CONTINGENCY	0	0	0	0	Sewer	0.0%	100.0%	0	0
490300	PILOT	0	0	0	0	Sewer	0.0%	100.0%	0	0
510100	OFFICE SUPPLIES	900	850	0	900	Sewer	0.0%	100.0%	0	900
520100	OPERATING SUPPLIES	46,700	74,150	0	74,200	Sewer	0.0%	100.0%	0	74,200
520200	OPERATING CAPITAL	0	14,530	0	14,600	Sewer	0.0%	100.0%	0	14,600
520300	M OPERATING SUPPLIES-METERS	0	0	0	0	Sewer	0.0%	100.0%	0	0
520400	GAS/OIL	31,600	39,707	0	39,800	Sewer	0.0%	100.0%	0	39,800
520500	W AND WW CHEMICALS	500	500	0	500	Sewer	0.0%	100.0%	0	500
530100	ROAD MATERIALS AND SUPPLIES	2,000	2,000	0	2,000	Sewer	0.0%	100.0%	0	2,000
540100	BOOKS AND MEMBERSHIPS	0	0	0	0	Sewer	0.0%	100.0%	0	0
550100	TRAINING	3,500	4,250	0	4,300	Sewer	0.0%	100.0%	0	4,300
	TOTAL - OPERATING	\$135,000	\$193,422	\$0	\$193,900				\$0	\$193,900
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Sewer	0.0%	100.0%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Sewer	0.0%	100.0%	0	0
621617	BUILDINGS 16-17	0	0	0	0	Sewer	0.0%	100.0%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Sewer	0.0%	100.0%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Sewer	0.0%	100.0%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Sewer	0.0%	100.0%	0	0
	INFRASTRUCTURE	0	5,140,000	(5,140,000)	0	Sewer	0.0%	100.0%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Sewer	0.0%	100.0%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Sewer	0.0%	100.0%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Sewer	0.0%	100.0%	0	0
	EQUIPMENT	0	240,585	(240,585)	0	Sewer	0.0%	100.0%	0	0
	TOTAL - CAPITAL	\$0	\$5,380,585	(\$5,380,585)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Sewer	0.0%	100.0%	\$0	\$0
720100	INTEREST	0	0	0	0	Sewer	0.0%	100.0%	0	0
	TOTAL - DEBT SERVICE	\$0	\$0	\$0	\$0				\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0	Sewer	0.0%	100.0%	\$0	\$0
	TOTAL - EXPENDITURE	\$654,200	\$6,152,228	(\$5,380,585)	\$772,500				\$0	\$772,500
Wastewater Treatment			\$54,652							
110100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$0	Sewer	0.0%	100.0%	\$0	\$0
120100	REGULAR SALARIES AND WAGES	738,000	792,652	0	792,700	Sewer	0.0%	100.0%	0	792,700
130100	OTHER SALARIES AND WAGES	31,200	32,136	0	32,200	Sewer	0.0%	100.0%	0	32,200
140100	OVERTIME	25,000	25,438	0	25,500	Sewer	0.0%	100.0%	0	25,500
150100	SPECIAL PAY	18,100	19,861	0	19,900	Sewer	0.0%	100.0%	0	19,900
210100	FICA TAXES	62,200	66,560	0	66,600	Sewer	0.0%	100.0%	0	66,600
220100	RETIREMENT CONTRIBUTIONS	99,100	107,409	0	107,500	Sewer	0.0%	100.0%	0	107,500
230100	LIFE AND HEALTH INSURANCE	89,600	104,505	0	104,600	Sewer	0.0%	100.0%	0	104,600
240100	WORKERS COMPENSATION	17,400	17,430	0	17,500	Sewer	0.0%	100.0%	0	17,500
250100	UNEMPLOYMENT COMPENSATION	0	0	0	0	Sewer	0.0%	100.0%	0	0
	TOTAL - PERSONNEL	\$1,080,600	\$1,165,991	\$0	\$1,166,500				\$0	\$1,166,500
310100	PROFESSIONAL SERVICES	\$76,100	\$112,050	\$0	\$112,100	Sewer	0.0%	100.0%	\$0	\$112,100
320100	ACCOUNTING AND AUDITING	0	0	0	0	Sewer	0.0%	100.0%	0	0
340100	OTHER CONTRACTUAL SERVICES	0	0	0	0	Sewer	0.0%	100.0%	0	0
340400	SLUDGE HAULING	320,000	320,000	0	320,000	Sewer	0.0%	100.0%	0	320,000
400100	TRAVEL AND PER DIEM	1,000	1,500	0	1,500	Sewer	0.0%	100.0%	0	1,500
410100	CELL PHONES/PAGERS	3,500	4,530	0	4,600	Sewer	0.0%	100.0%	0	4,600
410200	OFFICE PHONES	0	0	0	0	Sewer	0.0%	100.0%	0	0
420100	FREIGHT & POSTAGE	700	700	0	700	Sewer	0.0%	100.0%	0	700
430100	POWER	483,400	538,568	0	538,600	Sewer	0.0%	100.0%	0	538,600
430200	WATER/SEWER/GARBAGE/STORM	0	0	0	0	Sewer	0.0%	100.0%	0	0
430300	PROPANE/NATURAL GAS	0	0	0	0	Sewer	0.0%	100.0%	0	0
440100	RENTALS AND LEASES	1,500	1,500	0	1,500	Sewer	0.0%	100.0%	0	1,500
450100	INSURANCE	0	0	0	0	Sewer	0.0%	100.0%	0	0
464600	BUILDING MAINTENANCE	16,900	12,550	0	12,600	Sewer	0.0%	100.0%	0	12,600
464602	PEST CONTROL	1,100	1,080	0	1,100	Sewer	0.0%	100.0%	0	1,100
464603	A/C MAINTENANCE	3,500	3,500	0	3,500	Sewer	0.0%	100.0%	0	3,500
460400	EQUIPMENT MAINTENANCE	69,900	80,840	0	80,900	Sewer	0.0%	100.0%	0	80,900
470100	PRINTING AND BINDING	500	850	0	900	Sewer	0.0%	100.0%	0	900
490100	OTHER OBLIGATIONS	21,600	21,610	0	21,700	Sewer	0.0%	100.0%	0	21,700
490100	C CONTINGENCY	0	0	0	0	Sewer	0.0%	100.0%	0	0
490200	RC RESERVE CONTINGENCY	0	0	0	0	Sewer	0.0%	100.0%	0	0
490300	PILOT	0	0	0	0	Sewer	0.0%	100.0%	0	0
510100	OFFICE SUPPLIES	1,800	1,725	0	1,800	Sewer	0.0%	100.0%	0	1,800

City of DeLand
2023 Utility Rate Study
Attachment 3: 2023 Operating Budget

Account No	DESCRIPTION	FY 2022 Adjusted	FY 2023 Budget	Adjustments	FY 2023 Adjusted	Allocation Percentage			Allocation Amount	
						Method	Water	Sewer	Water	Sewer
520100	OPERATING SUPPLIES	68,200	88,074	0	88,100	Sewer	0.0%	100.0%	0	88,100
520200	OPERATING CAPITAL	10,000	48,165	0	48,200	Sewer	0.0%	100.0%	0	48,200
520300	M OPERATING SUPPLIES-METERS	0	0	0	0	Sewer	0.0%	100.0%	0	0
520400	GAS/OIL	15,900	31,383	0	31,400	Sewer	0.0%	100.0%	0	31,400
520500	W AND WW CHEMICALS	177,900	220,900	0	220,900	Sewer	0.0%	100.0%	0	220,900
530100	ROAD MATERIALS AND SUPPLIES	0	0	0	0	Sewer	0.0%	100.0%	0	0
540100	BOOKS AND MEMBERSHIPS	500	500	0	500	Sewer	0.0%	100.0%	0	500
550100	TRAINING	4,500	4,500	0	4,500	Sewer	0.0%	100.0%	0	4,500
	TOTAL - OPERATING	\$1,278,500	\$1,494,525	\$0	\$1,495,100				\$0	\$1,495,100
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Sewer	0.0%	100.0%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Sewer	0.0%	100.0%	0	0
621617	BUILDINGS 16-17	0	0	0	0	Sewer	0.0%	100.0%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Sewer	0.0%	100.0%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Sewer	0.0%	100.0%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Sewer	0.0%	100.0%	0	0
	INFRASTRUCTURE 21-22	0	0	0	0	Sewer	0.0%	100.0%	0	0
	INFRASTRUCTURE 22-23	0	36,204,000	(36,204,000)	0	Sewer	0.0%	100.0%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Sewer	0.0%	100.0%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Sewer	0.0%	100.0%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Sewer	0.0%	100.0%	0	0
	EQUIPMENT 21-22	0	0	0	0	Sewer	0.0%	100.0%	0	0
	EQUIPMENT 22-23	0	353,325	(353,325)	0	Sewer	0.0%	100.0%	0	0
	TOTAL - CAPITAL	\$0	\$36,557,325	(\$36,557,325)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Sewer	0.0%	100.0%	\$0	\$0
720100	INTEREST	0	0	0	0	Sewer	0.0%	100.0%	0	0
	TOTAL - DEBT SERVICE	\$0	\$0	\$0	\$0				\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0	Sewer	0.0%	100.0%	\$0	\$0
	TOTAL - EXPENDITURE	\$2,359,100	\$39,217,841	(\$36,557,325)	\$2,661,600				\$0	\$2,661,600
Water Distribution			\$30,602							
110100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$0	Water	100.0%	0.0%	\$0	\$0
120100	REGULAR SALARIES AND WAGES	1,239,200	1,269,802	0	1,269,900	Water	100.0%	0.0%	1,269,900	0
	ADDITIONAL PERSONNEL	0	0	0	0	Water	100.0%	0.0%	0	0
130100	OTHER SALARIES AND WAGES	0	0	0	0	Water	100.0%	0.0%	0	0
140100	OVERTIME	38,800	39,604	0	39,700	Water	100.0%	0.0%	39,700	0
150100	SPECIAL PAY	38,600	45,260	0	45,300	Water	100.0%	0.0%	45,300	0
210100	FICA TAXES	100,800	103,632	0	103,700	Water	100.0%	0.0%	103,700	0
220100	RETIREMENT CONTRIBUTIONS	147,500	155,016	0	155,100	Water	100.0%	0.0%	155,100	0
230100	LIFE AND HEALTH INSURANCE	224,300	248,051	0	248,100	Water	100.0%	0.0%	248,100	0
240100	WORKERS COMPENSATION	45,500	48,049	0	48,100	Water	100.0%	0.0%	48,100	0
250100	UNEMPLOYMENT COMPENSATION	0	0	0	0	Water	100.0%	0.0%	0	0
	TOTAL - PERSONNEL	\$1,834,700	\$1,909,414	\$0	\$1,909,900				\$1,909,900	\$0
310100	PROFESSIONAL SERVICES	\$14,500	\$14,500	\$0	\$14,500	Water	100.0%	0.0%	\$14,500	\$0
320100	ACCOUNTING AND AUDITING	0	0	0	0	Water	100.0%	0.0%	0	0
340100	OTHER CONTRACTUAL SERVICES	251,100	251,037	0	251,100	Water	100.0%	0.0%	251,100	0
340500	SLUDGE HAULING	0	0	0	0	Water	100.0%	0.0%	0	0
400100	TRAVEL AND PER DIEM	1,000	1,000	0	1,000	Water	100.0%	0.0%	1,000	0
410100	CELL PHONES/PAGERS	7,500	7,800	0	7,800	Water	100.0%	0.0%	7,800	0
410200	OFFICE PHONES	0	0	0	0	Water	100.0%	0.0%	0	0
420100	FREIGHT & POSTAGE	100	100	0	100	Water	100.0%	0.0%	100	0
430100	POWER	11,300	11,138	0	11,200	Water	100.0%	0.0%	11,200	0
430200	WATER/SEWER/GARBAGE/STORM	0	0	0	0	Water	100.0%	0.0%	0	0
430300	PROPANE/NATURAL GAS	0	0	0	0	Water	100.0%	0.0%	0	0
440100	RENTALS AND LEASES	2,200	2,200	0	2,200	Water	100.0%	0.0%	2,200	0
450100	INSURANCE	0	0	0	0	Water	100.0%	0.0%	0	0
464600	BUILDING MAINTENANCE	2,500	2,500	0	2,500	Water	100.0%	0.0%	2,500	0
464602	PEST CONTROL	0	0	0	0	Water	100.0%	0.0%	0	0
464603	A/C MAINTENANCE	1,000	1,000	0	1,000	Water	100.0%	0.0%	1,000	0
460400	EQUIPMENT MAINTENANCE	28,000	38,490	0	38,500	Water	100.0%	0.0%	38,500	0
470100	PRINTING AND BINDING	800	1,400	0	1,400	Water	100.0%	0.0%	1,400	0
490100	OTHER OBLIGATIONS	3,500	3,800	0	3,800	Water	100.0%	0.0%	3,800	0
490100	C CONTINGENCY	0	0	0	0	Water	100.0%	0.0%	0	0
490200	RC RESERVE CONTINGENCY	0	0	0	0	Water	100.0%	0.0%	0	0
490300	PILOT	0	0	0	0	Water	100.0%	0.0%	0	0
510100	OFFICE SUPPLIES	800	800	0	800	Water	100.0%	0.0%	800	0
520100	OPERATING SUPPLIES	511,500	559,010	0	559,100	Water	100.0%	0.0%	559,100	0
520200	OPERATING CAPITAL	53,300	17,680	0	17,700	Water	100.0%	0.0%	17,700	0
520300	M OPERATING SUPPLIES-METERS	1,085,000	1,157,500	0	1,157,500	Water	100.0%	0.0%	1,157,500	0
520400	GAS/OIL	42,500	90,585	0	90,600	Water	100.0%	0.0%	90,600	0
520500	W AND WW CHEMICALS	0	0	0	0	Water	100.0%	0.0%	0	0
530100	ROAD MATERIALS AND SUPPLIES	4,900	7,500	0	7,500	Water	100.0%	0.0%	7,500	0
540100	BOOKS AND MEMBERSHIPS	700	670	0	700	Water	100.0%	0.0%	700	0
550100	TRAINING	6,000	7,500	0	7,500	Water	100.0%	0.0%	7,500	0
	TOTAL - OPERATING	\$2,028,200	\$2,176,210	\$0	\$2,176,500				\$2,176,500	\$0
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Water	100.0%	0.0%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Water	100.0%	0.0%	0	0
621617	BUILDINGS 16-17	0	0	0	0	Water	100.0%	0.0%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Water	100.0%	0.0%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Water	100.0%	0.0%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Water	100.0%	0.0%	0	0
632306	INFRASTRUCTURE 22-23	0	225,000	(225,000)	0	Water	100.0%	0.0%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Water	100.0%	0.0%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Water	100.0%	0.0%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Water	100.0%	0.0%	0	0
	EQUIPMENT 21-22	0	0	0	0	Water	100.0%	0.0%	0	0
	EQUIPMENT 22-23	0	36,224	(36,224)	0	Water	100.0%	0.0%	0	0
	TOTAL - CAPITAL	\$0	\$261,224	(\$261,224)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Water	100.0%	0.0%	\$0	\$0
720100	INTEREST	0	0	0	0	Water	100.0%	0.0%	0	0
	TOTAL - DEBT SERVICE	\$0	\$0	\$0	\$0				\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0	Water	100.0%	0.0%	\$0	\$0
	TOTAL - EXPENDITURE	\$3,862,900	\$4,346,848	(\$261,224)	\$4,086,400				\$4,086,400	\$0
Water Production			\$24,390							
110100	EXECUTIVE SALARIES	\$0	\$0	\$0	\$0	Water	100.0%	0.0%	\$0	\$0
120100	REGULAR SALARIES AND WAGES	387,200	\$411,590	0	411,600	Water	100.0%	0.0%	411,600	0
130100	OTHER SALARIES AND WAGES	0	0	0	0	Water	100.0%	0.0%	0	0
140100	OVERTIME	39,600	42,088	0	42,100	Water	100.0%	0.0%	42,100	0
150100	SPECIAL PAY	5,000	7,845	0	7,900	Water	100.0%	0.0%	7,900	0
210100	FICA TAXES	33,100	35,308	0	35,400	Water	100.0%	0.0%	35,400	0
220100	RETIREMENT CONTRIBUTIONS	32,400	34,614	0	34,700	Water	100.0%	0.0%	34,700	0
230100	LIFE AND HEALTH INSURANCE	55,600	66,830	0	66,900	Water	100.0%	0.0%	66,900	0

City of DeLand
2023 Utility Rate Study
Attachment 3: 2023 Operating Budget

Account No	DESCRIPTION	FY 2022 Adjusted	FY 2023 Budget	Adjustments	FY 2023 Adjusted	Allocation Percentage			Allocation Amount	
						Method	Water	Sewer	Water	Sewer
240100	WORKERS COMPENSATION	9,800	9,745	0	9,800	Water	100.0%	0.0%	9,800	0
250100	UNEMPLOYMENT COMPENSATION	0	0	0	0	Water	100.0%	0.0%	0	0
	TOTAL - PERSONNEL	\$562,700	\$608,020	\$0	\$608,400				\$608,400	\$0
310100	PROFESSIONAL SERVICES	\$64,100	\$74,600	\$0	\$74,600	Water	100.0%	0.0%	\$74,600	\$0
320100	ACCOUNTING AND AUDITING	0	0	0	0	Water	100.0%	0.0%	0	0
340100	OTHER CONTRACTUAL SERVICES	30,800	30,750	0	30,800	Water	100.0%	0.0%	30,800	0
340500	SLUDGE HAULING	0	0	0	0	Water	100.0%	0.0%	0	0
400100	TRAVEL AND PER DIEM	1,000	1,000	0	1,000	Water	100.0%	0.0%	1,000	0
410100	CELL PHONES/PAGERS	1,800	3,240	0	3,300	Water	100.0%	0.0%	3,300	0
410200	OFFICE PHONES	0	0	0	0	Water	100.0%	0.0%	0	0
420100	FREIGHT & POSTAGE	1,000	1,000	0	1,000	Water	100.0%	0.0%	1,000	0
430100	POWER	355,800	419,581	0	419,600	Water	100.0%	0.0%	419,600	0
430200	WATER/SEWER/GARBAGE/STORM	10,800	14,418	0	14,500	Water	100.0%	0.0%	14,500	0
430300	PROPANE/NATURAL GAS	0	0	0	0	Water	100.0%	0.0%	0	0
440100	RENTALS AND LEASES	300	250	0	300	Water	100.0%	0.0%	300	0
450100	INSURANCE	0	0	0	0	Water	100.0%	0.0%	0	0
464600	BUILDING MAINTENANCE	90,000	142,668	0	142,700	Water	100.0%	0.0%	142,700	0
464602	PEST CONTROL	600	525	0	600	Water	100.0%	0.0%	600	0
464603	A/C MAINTENANCE	900	1,150	0	1,200	Water	100.0%	0.0%	1,200	0
460400	EQUIPMENT MAINTENANCE	69,200	58,000	0	58,000	Water	100.0%	0.0%	58,000	0
470100	PRINTING AND BINDING	0	0	0	0	Water	100.0%	0.0%	0	0
490100	OTHER OBLIGATIONS	29,300	29,850	0	29,900	Water	100.0%	0.0%	29,900	0
490100	C CONTINGENCY	0	0	0	0	Water	100.0%	0.0%	0	0
490200	RC RESERVE CONTINGENCY	0	0	0	0	Water	100.0%	0.0%	0	0
490300	PILOT	0	0	0	0	Water	100.0%	0.0%	0	0
510100	OFFICE SUPPLIES	900	850	0	900	Water	100.0%	0.0%	900	0
520100	OPERATING SUPPLIES	33,800	34,280	0	34,300	Water	100.0%	0.0%	34,300	0
520200	OPERATING CAPITAL	32,900	105,392	0	105,400	Water	100.0%	0.0%	105,400	0
520300	M OPERATING SUPPLIES-METERS	0	0	0	0	Water	100.0%	0.0%	0	0
520400	GAS/OIL	22,800	32,501	0	32,600	Water	100.0%	0.0%	32,600	0
520500	W AND WW CHEMICALS	77,300	155,500	0	155,500	Water	100.0%	0.0%	155,500	0
530100	ROAD MATERIALS AND SUPPLIES	0	0	0	0	Water	100.0%	0.0%	0	0
540100	BOOKS AND MEMBERSHIPS	100	100	0	100	Water	100.0%	0.0%	100	0
550100	TRAINING	1,800	1,800	0	1,800	Water	100.0%	0.0%	1,800	0
	TOTAL - OPERATING	\$825,200	\$1,107,455	\$0	\$1,108,100				\$1,108,100	\$0
621415	BUILDINGS 14-15	\$0	\$0	\$0	\$0	Water	100.0%	0.0%	\$0	\$0
621516	BUILDINGS 15-16	0	0	0	0	Water	100.0%	0.0%	0	0
621617	BUILDINGS 16-17	0	0	0	0	Water	100.0%	0.0%	0	0
	BUILDINGS 21-22	0	0	0	0	Water	100.0%	0.0%	0	0
631415	INFRASTRUCTURE 14-15	0	0	0	0	Water	100.0%	0.0%	0	0
631516	INFRASTRUCTURE 15-16	0	0	0	0	Water	100.0%	0.0%	0	0
631617	INFRASTRUCTURE 16-17	0	0	0	0	Water	100.0%	0.0%	0	0
641415	EQUIPMENT 14-15	0	0	0	0	Water	100.0%	0.0%	0	0
641516	EQUIPMENT 15-16	0	0	0	0	Water	100.0%	0.0%	0	0
641617	EQUIPMENT 16-17	0	0	0	0	Water	100.0%	0.0%	0	0
	EQUIPMENT 21-22	0	0	0	0	Water	100.0%	0.0%	0	0
642303-05	EQUIPMENT 22-23	0	225,180	(225,180)	0	Water	100.0%	0.0%	0	0
	TOTAL - CAPITAL	\$0	\$225,180	(\$225,180)	\$0				\$0	\$0
710100	PRINCIPAL	\$0	\$0	\$0	\$0	Water	100.0%	0.0%	\$0	\$0
720100	INTEREST	0	0	0	0	Water	100.0%	0.0%	0	0
	TOTAL - DEBT SERVICE	\$0	\$0	\$0	\$0				\$0	\$0
910100	TRANSFERS	\$0	\$0	\$0	\$0	Water	100.0%	0.0%	\$0	\$0
	TOTAL - EXPENDITURE	\$1,387,900	\$1,940,655	(\$225,180)	\$1,716,500				\$1,716,500	\$0
	CONTRIBUTION TO GENERAL FUND	\$1,044,700	\$700,238	\$0	\$700,300	Revenue	43.3%	56.7%	\$303,200	\$397,100
	CONTINGENCY	\$350,000	\$350,000	\$0	\$350,000	Revenue	43.3%	56.7%	\$151,500	\$198,500
	RESERVE CONTINGENCY	0	1,822,835	(1,822,835)	0	Revenue	43.3%	56.7%	0	0
	TRANSFER TO DEBT SERVICE FUND	0	7,680	0	7,700	Revenue	43.3%	56.7%	3,300	4,400
	TRANSFER TO CAPITAL PROJECT FUND	0	110,118	0	110,200	Revenue	43.3%	56.7%	47,700	62,500
	TRANSFER TO WW TRUST	0	943,876	(943,876)	0	Revenue	43.3%	56.7%	0	0
490300	PILOT	\$2,403,700	0	\$2,659,135	\$2,659,200	Revenue	43.3%	56.7%	1,151,100	1,508,100
	Total PILOT and Other	\$2,753,700	\$3,234,509	(\$107,576)	\$3,127,100				\$1,353,600	\$1,773,500
Budget Summary										
	Total Personnel	\$9,180,900	\$9,718,879	\$0	\$9,722,500	\$9,177,606			\$5,413,000	\$4,310,600
	Total Operating	\$5,812,100	\$9,617,749	(\$2,659,135)	\$6,961,400	\$5,808,490			\$4,318,100	\$2,646,400
	Total Capital	\$0	\$43,993,971	(\$43,993,971)	\$0	\$0			\$0	\$0
	Total Debt Service	\$0	\$0	\$0	\$0	\$0			\$0	\$0
	Transfers	\$0	\$0	\$0	\$0	\$0			\$0	\$0
	Contribution to General Fund	\$1,044,700	\$700,238	\$0	\$700,300	\$1,044,615			\$303,200	\$397,100
	PILOT and Other	\$2,753,700	\$3,234,509	(\$107,576)	\$3,127,100	\$2,753,668			\$1,353,600	\$1,773,500
	Total Expenditures	\$18,791,400	\$67,265,346	(\$46,760,682)	\$20,511,300				\$11,387,900	\$9,127,600

**City of DeLand
2023 Utility Rate Study
Attachment 4: Additional Personnel**

Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Additional Water Distribution Personnel							
Annual Salary	\$41,600						
Labor Escalator		1.035	1.035	1.035	1.035	1.035	
Salary w/ taxes and benefits (36.49%)	\$56,800	\$58,800	\$60,900	\$63,100	\$65,400	\$67,700	36.5% Taxes and benefits factor
Additional Staff Added	0.0	2.0	2.0	2.0	2.0	2.0	
Percentage of year online	100%	100%	100%	100%	100%	100%	
Salary	\$0	\$117,600	\$243,600	\$378,600	\$523,200	\$677,000	
Incremental Expenses Per New Personnel: Vehicles/Equipment/Training/Licenses/Uniforms	\$0						
Expense Escalator		1.024	1.023	1.023	1.024	1.024	
Incremental Expenses (Excluding Salaries & Wages)	\$0	\$0	\$0	\$0	\$0	\$0	
New Staff beyond FY 2021 budget	0.0	2.0	2.0	2.0	2.0	2.0	
Percentage of year online	100%	100%	100%	100%	100%	100%	
Incremental salary	\$0	\$0	\$0	\$0	\$0	\$0	
Total Personnel Expenses for Additional Water Distribution Personnel	\$0	\$117,600	\$243,600	\$378,600	\$523,200	\$677,000	
% Allocations:							
Water	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Sewer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Allocation for Additional Water Distribution Personnel							
Water	\$0	\$117,600	\$243,600	\$378,600	\$523,200	\$677,000	
Sewer	0	0	0	0	0	0	
Total	\$0	\$117,600	\$243,600	\$378,600	\$523,200	\$677,000	
Additional Wastewater Collection Personnel							
Annual Salary	\$41,600						
Labor Escalator		1.035	1.035	1.035	1.035	1.035	
Salary w/ taxes and benefits (36.49%)	\$56,800	\$58,800	\$60,900	\$63,100	\$65,400	\$67,700	36.5% Taxes and benefits factor
Additional Staff Added	0.0	2.0	2.0	2.0	2.0	2.0	
Percentage of year online	100%	100%	100%	100%	100%	100%	
Salary	\$0	\$117,600	\$243,600	\$378,600	\$523,200	\$677,000	
Incremental Expenses Per New Personnel: Vehicles/Equipment/Training/Licenses/Uniforms	\$0						
Expense Escalator		1.024	1.023	1.023	1.024	1.024	
Incremental Expenses (Excluding Salaries & Wages)	\$0	\$0	\$0	\$0	\$0	\$0	
New Staff beyond FY 2021 budget	0.0	2.0	2.0	2.0	2.0	2.0	
Percentage of year online	100%	100%	100%	100%	100%	100%	
Incremental salary	\$0	\$0	\$0	\$0	\$0	\$0	
Total Personnel Expenses for Additional Wastewater Collection Personnel	\$0	\$117,600	\$243,600	\$378,600	\$523,200	\$677,000	
% Allocations:							
Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Sewer	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Allocation for Additional Wastewater Collection Personnel							
Water	\$0	\$0	\$0	\$0	\$0	\$0	
Sewer	0	117,600	243,600	378,600	523,200	677,000	
Total	\$0	\$117,600	\$243,600	\$378,600	\$523,200	\$677,000	
Additional Employee							
Annual Salary	\$0						
Labor Escalator		1.035	1.035	1.035	1.035	1.035	
Salary w/ taxes and benefits (36.49%)	\$0	\$0	\$0	\$0	\$0	\$0	36.5% Taxes and benefits factor
Additional Staff Added	0.0	0.0	0.0	0.0	0.0	0.0	
Percentage of year online	100%	100%	100%	100%	100%	100%	
Salary	\$0	\$0	\$0	\$0	\$0	\$0	
Incremental Expenses Per New Personnel: Vehicles/Equipment/Training/Licenses/Uniforms	\$0						
Expense Escalator		1.024	1.023	1.023	1.024	1.024	
Incremental Expenses (Excluding Salaries & Wages)	\$0	\$0	\$0	\$0	\$0	\$0	
New Staff beyond FY 2021 budget	0.0	0.0	0.0	0.0	0.0	0.0	

City of DeLand
2023 Utility Rate Study
Attachment 4: Additional Personnel

Percentage of year online	100%	100%	100%	100%	100%	100%
Incremental salary	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Expenses for Additional Employee	\$0	\$0	\$0	\$0	\$0	\$0
% Allocations:						
Water	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Sewer	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Allocation for Additional Employee						
Water	\$0	\$0	\$0	\$0	\$0	\$0
Sewer	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Total Additional Personnel Expenses						
Water	\$0	\$117,600	\$243,600	\$378,600	\$523,200	\$677,000
Sewer	0	117,600	243,600	378,600	523,200	677,000
Total	\$0	\$235,200	\$487,200	\$757,200	\$1,046,400	\$1,354,000

City of DeLand
2023 Utility Rate Study
Attachment 5: Operating Budget Escalation Factors

Description	Reference	Projected FY Ending September 30,				
		2024	2025	2026	2027	2028
Inflation (CPI)	Inflation	2.4%	2.3%	2.3%	2.4%	2.4%
Personal Services	Labor	3.5%	3.5%	3.5%	3.5%	3.5%
Life/Health/Disability Insurance	Ins-Health	10.0%	10.0%	10.0%	10.0%	10.0%
Maintenance	Maintenance	5.0%	5.0%	5.0%	5.0%	5.0%
Constant	Constant	0.0%	0.0%	0.0%	0.0%	0.0%
Utilities	Utilities	5.0%	5.0%	5.0%	5.0%	5.0%
Calculation	Calculation					
Input	Input	0.0%	0.0%	0.0%	0.0%	0.0%

Congressional Budget Office's (CBO) The Budget and
Economic Outlook, May 2022.

2.40% 2024 Projection
2.30% 2025-2026 Projection
2.40% 2026-2032 Projection

City of DeLand
2023 Utility Rate Study
Attachment 6: Water Operating Budget Projections

Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
Admin Department								
110100	EXECUTIVE SALARIES	\$74,700	Labor	\$77,400	\$80,200	\$83,100	\$86,100	\$89,200
120100	REGULAR SALARIES AND WAGES	254,200	Labor	263,100	272,400	282,000	291,900	302,200
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	0	Labor	0	0	0	0	0
150100	SPECIAL PAY	8,300	Labor	8,600	9,000	9,400	9,800	10,200
210100	FICA TAXES	25,800	Labor	26,800	27,800	28,800	29,900	31,000
220100	RETIREMENT CONTRIBUTIONS	54,600	Labor	56,600	58,600	60,700	62,900	65,200
230100	LIFE AND HEALTH INSURANCE	36,000	Ins-Health	39,600	43,600	48,000	52,800	58,100
240100	WORKERS COMPENSATION	6,900	Ins-Health	7,600	8,400	9,300	10,300	11,400
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$460,500		\$479,700	\$500,000	\$521,300	\$543,700	\$567,300
310100	PROFESSIONAL SERVICES	\$87,300	Inflation	\$89,400	\$91,500	\$93,700	\$96,000	\$98,400
320100	ACCOUNTING AND AUDITING	19,100	Inflation	19,600	20,100	20,600	21,100	21,700
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	JANITORIAL SERVICES	0	Inflation	0	0	0	0	0
400100	TRAVEL AND PER DIEM	4,000	Inflation	4,100	4,200	4,300	4,500	4,700
410100	CELL PHONES/PAGERS	2,700	Inflation	2,800	2,900	3,000	3,100	3,200
410200	OFFICE PHONES	4,000	Inflation	4,100	4,200	4,300	4,500	4,700
420100	FREIGHT & POSTAGE	800	Inflation	900	1,000	1,100	1,200	1,300
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	0	Inflation	0	0	0	0	0
450100	INSURANCE	185,700	Inflation	190,200	194,600	199,100	203,900	208,800
464600	BUILDING MAINTENANCE	1,500	Maintenance	1,600	1,700	1,800	1,900	2,000
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	1,200	Maintenance	1,300	1,400	1,500	1,600	1,700
464700	EQUIPMENT MAINTENANCE	700	Maintenance	800	900	1,000	1,100	1,200
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	2,500	Inflation	2,600	2,700	2,800	2,900	3,000
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	WATER FESTIVAL	4,500	Inflation	4,700	4,900	5,100	5,300	5,500
490300	PILOT	0	Inflation	0	0	0	0	0
490400	CHANGE IN NET PENSION LIAB	0	Inflation	0	0	0	0	0
490410	CHANGE NET OPEB LIAB	0	Inflation	0	0	0	0	0
490420	BAD DEBT EXPENSE	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	3,100	Inflation	3,200	3,300	3,400	3,500	3,600
520000	HARDWARE/SOFTWARE	133,200	Inflation	136,400	139,600	142,900	146,400	150,000
520100	OPERATING SUPPLIES	4,400	Inflation	4,600	4,800	5,000	5,200	5,400
520200	OPERATING CAPITAL	2,200	Inflation	2,300	2,400	2,500	2,600	2,700
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	1,300	Utilities	1,400	1,500	1,600	1,700	1,800
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	1,800	Inflation	1,900	2,000	2,100	2,200	2,300
550100	TRAINING	3,700	Inflation	3,800	3,900	4,000	4,100	4,200
	TOTAL - OPERATING	\$463,700		\$475,700	\$487,600	\$499,800	\$512,800	\$526,200
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
642302	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$924,200		\$955,400	\$987,600	\$1,021,100	\$1,056,500	\$1,093,500
Customer Service								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	479,200	Labor	496,000	513,400	531,400	550,000	569,300
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	3,800	Labor	4,000	4,200	4,400	4,600	4,800
150100	SPECIAL PAY	3,500	Labor	3,700	3,900	4,100	4,300	4,500
210100	FICA TAXES	37,200	Labor	38,600	40,000	41,400	42,900	44,500
220100	RETIREMENT CONTRIBUTIONS	36,500	Labor	37,800	39,200	40,600	42,100	43,600
230100	LIFE AND HEALTH INSURANCE	88,300	Ins-Health	97,200	107,000	117,700	129,500	142,500
240100	WORKERS COMPENSATION	9,600	Ins-Health	10,600	11,700	12,900	14,200	15,700
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$658,100		\$687,900	\$719,400	\$752,500	\$787,600	\$824,900
310100	PROFESSIONAL SERVICES	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	149,300	Inflation	152,900	156,500	160,100	164,000	168,000
340110	COLLECTION FEE	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0

**City of DeLand
2023 Utility Rate Study
Attachment 6: Water Operating Budget Projections**

Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
400100	TRAVEL AND PER DIEM	6,100	Inflation	6,300	6,500	6,700	6,900	7,100
410100	CELL PHONES/PAGERS	2,700	Inflation	2,800	2,900	3,000	3,100	3,200
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	49,300	Inflation	50,500	51,700	52,900	54,200	55,600
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	300	Inflation	400	500	600	700	800
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	0	Maintenance	0	0	0	0	0
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	0	Maintenance	0	0	0	0	0
464700	EQUIPMENT MAINTENANCE	3,700	Maintenance	3,900	4,100	4,400	4,700	5,000
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	100	Inflation	200	300	400	500	600
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	1,000	Inflation	1,100	1,200	1,300	1,400	1,500
520100	OPERATING SUPPLIES	14,100	Inflation	14,500	14,900	15,300	15,700	16,100
520200	OPERATING CAPITAL	0	Inflation	0	0	0	0	0
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	9,600	Utilities	10,100	10,700	11,300	11,900	12,500
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	0	Inflation	0	0	0	0	0
550100	TRAINING	3,200	Inflation	3,300	3,400	3,500	3,600	3,700
	TOTAL - OPERATING	\$239,400		\$246,000	\$252,700	\$259,500	\$266,700	\$274,100
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUILDINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
642301	EQUIPMENT 21-22	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$897,500		\$933,900	\$972,100	\$1,012,000	\$1,054,300	\$1,099,000
Engineering								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	393,800	Labor	407,600	421,900	436,700	452,000	467,900
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	1,700	Labor	1,800	1,900	2,000	2,100	2,200
150100	SPECIAL PAY	4,400	Labor	4,600	4,800	5,000	5,200	5,400
210100	FICA TAXES	30,600	Labor	31,700	32,900	34,100	35,300	36,600
220100	RETIREMENT CONTRIBUTIONS	44,300	Labor	45,900	47,600	49,300	51,100	52,900
230100	LIFE AND HEALTH INSURANCE	44,100	Ins-Health	48,600	53,500	58,900	64,800	71,300
240100	WORKERS COMPENSATION	8,600	Ins-Health	9,500	10,500	11,600	12,800	14,100
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$527,500		\$549,700	\$573,100	\$597,600	\$623,300	\$650,400
310100	PROFESSIONAL SERVICES	\$14,600	Inflation	\$15,000	\$15,400	\$15,800	\$16,200	\$16,600
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	5,200	Inflation	5,400	5,600	5,800	6,000	6,200
410100	CELL PHONES/PAGERS	2,200	Inflation	2,300	2,400	2,500	2,600	2,700
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	TRANSPORTATION	0	Inflation	0	0	0	0	0
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	0	Inflation	0	0	0	0	0
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	300	Maintenance	400	500	600	700	800
464602	PEST CONTROL	100	Inflation	200	300	400	500	600
464603	A/C MAINTENANCE	0	Maintenance	0	0	0	0	0
464700	EQUIPMENT MAINTENANCE	500	Maintenance	600	700	800	900	1,000
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	300	Inflation	400	500	600	700	800
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	4,400	Inflation	4,600	4,800	5,000	5,200	5,400
520100	OPERATING SUPPLIES	1,400	Inflation	1,500	1,600	1,700	1,800	1,900
520200	OPERATING CAPITAL	0	Inflation	0	0	0	0	0
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0

City of DeLand
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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
520400	GAS/OIL	4,000	Utilities	4,200	4,500	4,800	5,100	5,400
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	900	Inflation	1,000	1,100	1,200	1,300	1,400
550100	TRAINING	3,700	Inflation	3,800	3,900	4,000	4,100	4,200
	TOTAL - OPERATING	\$37,600		\$39,400	\$41,300	\$43,200	\$45,100	\$47,000
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUILDINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
642301	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$565,100		\$589,100	\$614,400	\$640,800	\$668,400	\$697,400
Facilities Maintenance								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	316,600	Labor	327,700	339,200	351,100	363,400	376,200
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	6,600	Labor	6,900	7,200	7,500	7,800	8,100
150100	SPECIAL PAY	2,800	Labor	2,900	3,100	3,300	3,500	3,700
210100	FICA TAXES	25,000	Labor	25,900	26,900	27,900	28,900	30,000
220100	RETIREMENT CONTRIBUTIONS	38,700	Labor	40,100	41,600	43,100	44,700	46,300
230100	LIFE AND HEALTH INSURANCE	51,800	Ins-Health	57,000	62,700	69,000	75,900	83,500
240100	WORKERS COMPENSATION	6,500	Ins-Health	7,200	8,000	8,800	9,700	10,700
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$448,000		\$467,700	\$488,700	\$510,700	\$533,900	\$558,500
310100	PROFESSIONAL SERVICES	\$700	Inflation	\$800	\$900	\$1,000	\$1,100	\$1,200
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	2,100	Inflation	2,200	2,300	2,400	2,500	2,600
410100	CELL PHONES/PAGERS	1,600	Inflation	1,700	1,800	1,900	2,000	2,100
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	0	Inflation	0	0	0	0	0
430100	POWER	800	Utilities	900	1,000	1,100	1,200	1,300
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	500	Inflation	600	700	800	900	1,000
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	2,500	Maintenance	2,700	2,900	3,100	3,300	3,500
464602	PEST CONTROL	200	Inflation	300	400	500	600	700
464603	A/C MAINTENANCE	600	Maintenance	700	800	900	1,000	1,100
460400	EQUIPMENT MAINTENANCE	4,900	Maintenance	5,200	5,500	5,800	6,100	6,500
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	800	Inflation	900	1,000	1,100	1,200	1,300
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	300	Inflation	400	500	600	700	800
520100	OPERATING SUPPLIES	10,900	Inflation	11,200	11,500	11,800	12,100	12,400
520200	OPERATING CAPITAL	3,500	Inflation	3,600	3,700	3,800	3,900	4,000
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	6,600	Utilities	7,000	7,400	7,800	8,200	8,700
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	400	Inflation	500	600	700	800	900
550100	TRAINING	1,700	Inflation	1,800	1,900	2,000	2,100	2,200
	TOTAL - OPERATING	\$38,100		\$40,500	\$42,900	\$45,300	\$47,700	\$50,300
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUILDINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0

City of DeLand
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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$486,100		\$508,200	\$531,600	\$556,000	\$581,600	\$608,800
Utilities Maintenance								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	555,400	Labor	574,900	595,100	616,000	637,600	660,000
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	14,700	Labor	15,300	15,900	16,500	17,100	17,700
150100	SPECIAL PAY	18,700	Labor	19,400	20,100	20,900	21,700	22,500
210100	FICA TAXES	45,100	Labor	46,700	48,400	50,100	51,900	53,800
220100	RETIREMENT CONTRIBUTIONS	44,200	Labor	45,800	47,500	49,200	51,000	52,800
230100	LIFE AND HEALTH INSURANCE	104,600	Ins-Health	115,100	126,700	139,400	153,400	168,800
240100	WORKERS COMPENSATION	17,900	Ins-Health	19,700	21,700	23,900	26,300	29,000
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$800,600		\$836,900	\$875,400	\$916,000	\$959,000	\$1,004,600
310100	PROFESSIONAL SERVICES	\$1,300	Inflation	\$1,400	\$1,500	\$1,600	\$1,700	\$1,800
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	3,800	Inflation	3,900	4,000	4,100	4,200	4,400
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	700	Inflation	800	900	1,000	1,100	1,200
410100	CELL PHONES/PAGERS	3,300	Inflation	3,400	3,500	3,600	3,700	3,800
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	300	Inflation	400	500	600	700	800
430100	POWER	79,500	Utilities	83,500	87,700	92,100	96,800	101,700
430200	WATER/SEWER/GARBAGE/STORM	1,900	Utilities	2,000	2,100	2,300	2,500	2,700
430300	PROPANE/NATURAL GAS	1,200	Utilities	1,300	1,400	1,500	1,600	1,700
440100	RENTALS AND LEASES	200	Inflation	300	400	500	600	700
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	2,500	Maintenance	2,700	2,900	3,100	3,300	3,500
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	800	Maintenance	900	1,000	1,100	1,200	1,300
460400	EQUIPMENT MAINTENANCE	44,800	Maintenance	47,100	49,500	52,000	54,600	57,400
470100	PRINTING AND BINDING	500	Inflation	600	700	800	900	1,000
490100	OTHER OBLIGATIONS	1,400	Inflation	1,500	1,600	1,700	1,800	1,900
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	1,100	Inflation	1,200	1,300	1,400	1,500	1,600
520100	OPERATING SUPPLIES	61,700	Inflation	63,200	64,700	66,200	67,800	69,500
520200	OPERATING CAPITAL	3,400	Inflation	3,500	3,600	3,700	3,800	3,900
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	41,400	Utilities	43,500	45,700	48,000	50,400	53,000
520500	W AND WW CHEMICALS	300	Utilities	400	500	600	700	800
530100	ROAD MATERIALS AND SUPPLIES	1,000	Inflation	1,100	1,200	1,300	1,400	1,500
540100	BOOKS AND MEMBERSHIPS	100	Inflation	200	300	400	500	600
550100	TRAINING	3,500	Inflation	3,600	3,700	3,800	3,900	4,000
	TOTAL - OPERATING	\$254,700		\$266,500	\$278,700	\$291,400	\$304,700	\$318,800
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	EQUIPMENT 21-22	0	Constant	0	0	0	0	0
	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$1,055,300		\$1,103,400	\$1,154,100	\$1,207,400	\$1,263,700	\$1,323,400
Wastewater Collection								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	0	Labor	0	0	0	0	0
	ADDITIONAL PERSONNEL	0	Labor	0	0	0	0	0
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	0	Labor	0	0	0	0	0
150100	SPECIAL PAY	0	Labor	0	0	0	0	0
210100	FICA TAXES	0	Labor	0	0	0	0	0
220100	RETIREMENT CONTRIBUTIONS	0	Labor	0	0	0	0	0
230100	LIFE AND HEALTH INSURANCE	0	Ins-Health	0	0	0	0	0
240100	WORKERS COMPENSATION	0	Ins-Health	0	0	0	0	0
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$0		\$0	\$0	\$0	\$0	\$0
310100	PROFESSIONAL SERVICES	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0

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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	0	Inflation	0	0	0	0	0
410100	CELL PHONES/PAGERS	0	Inflation	0	0	0	0	0
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	0	Inflation	0	0	0	0	0
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	0	Inflation	0	0	0	0	0
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	0	Maintenance	0	0	0	0	0
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	0	Maintenance	0	0	0	0	0
460400	EQUIPMENT MAINTENANCE	0	Maintenance	0	0	0	0	0
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	0	Inflation	0	0	0	0	0
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	0	Inflation	0	0	0	0	0
520100	OPERATING SUPPLIES	0	Inflation	0	0	0	0	0
520200	OPERATING CAPITAL	0	Inflation	0	0	0	0	0
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	0	Utilities	0	0	0	0	0
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	0	Inflation	0	0	0	0	0
550100	TRAINING	0	Inflation	0	0	0	0	0
TOTAL - OPERATING		\$0		\$0	\$0	\$0	\$0	\$0
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUILDINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
TOTAL - CAPITAL		\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
TOTAL - DEBT SERVICE		\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
TOTAL - EXPENDITURE		\$0		\$0	\$0	\$0	\$0	\$0
Wastewater Treatment								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	0	Labor	0	0	0	0	0
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	0	Labor	0	0	0	0	0
150100	SPECIAL PAY	0	Labor	0	0	0	0	0
210100	FICA TAXES	0	Labor	0	0	0	0	0
220100	RETIREMENT CONTRIBUTIONS	0	Labor	0	0	0	0	0
230100	LIFE AND HEALTH INSURANCE	0	Ins-Health	0	0	0	0	0
240100	WORKERS COMPENSATION	0	Ins-Health	0	0	0	0	0
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
TOTAL - PERSONNEL		\$0		\$0	\$0	\$0	\$0	\$0
310100	PROFESSIONAL SERVICES	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	0	Inflation	0	0	0	0	0
410100	CELL PHONES/PAGERS	0	Inflation	0	0	0	0	0
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	0	Inflation	0	0	0	0	0
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	0	Inflation	0	0	0	0	0
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	0	Maintenance	0	0	0	0	0
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	0	Maintenance	0	0	0	0	0
460400	EQUIPMENT MAINTENANCE	0	Maintenance	0	0	0	0	0
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	0	Inflation	0	0	0	0	0
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	0	Inflation	0	0	0	0	0
520100	OPERATING SUPPLIES	0	Inflation	0	0	0	0	0
520200	OPERATING CAPITAL	0	Inflation	0	0	0	0	0
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0

City of DeLand
2023 Utility Rate Study
Attachment 6: Water Operating Budget Projections

Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
520400	GAS/OIL	0	Utilities	0	0	0	0	0
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	0	Inflation	0	0	0	0	0
550100	TRAINING	0	Inflation	0	0	0	0	0
	TOTAL - OPERATING	\$0		\$0	\$0	\$0	\$0	\$0
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$0		\$0	\$0	\$0	\$0	\$0

Water Distribution

110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	1,269,900	Labor	1,314,400	1,360,500	1,408,200	1,457,500	1,508,600
	ADDITIONAL PERSONNEL	0	Calculation	117,600	243,600	378,600	523,200	677,000
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	39,700	Labor	41,100	42,600	44,100	45,700	47,300
150100	SPECIAL PAY	45,300	Labor	46,900	48,600	50,400	52,200	54,100
210100	FICA TAXES	103,700	Labor	107,400	111,200	115,100	119,200	123,400
220100	RETIREMENT CONTRIBUTIONS	155,100	Labor	160,600	166,300	172,200	178,300	184,600
230100	LIFE AND HEALTH INSURANCE	248,100	Ins-Health	273,000	300,300	330,400	363,500	399,900
240100	WORKERS COMPENSATION	48,100	Ins-Health	53,000	58,300	64,200	70,700	77,800
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$1,909,900		\$2,114,000	\$2,331,400	\$2,563,200	\$2,810,300	\$3,072,700
310100	PROFESSIONAL SERVICES	\$14,500	Inflation	\$14,900	\$15,300	\$15,700	\$16,100	\$16,500
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	251,100	Inflation	257,200	263,200	269,300	275,800	282,500
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	1,000	Inflation	1,100	1,200	1,300	1,400	1,500
410100	CELL PHONES/PAGERS	7,800	Inflation	8,000	8,200	8,400	8,700	9,000
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	100	Inflation	200	300	400	500	600
430100	POWER	11,200	Utilities	11,800	12,400	13,100	13,800	14,500
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	2,200	Inflation	2,300	2,400	2,500	2,600	2,700
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	2,500	Maintenance	2,700	2,900	3,100	3,300	3,500
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	1,000	Maintenance	1,100	1,200	1,300	1,400	1,500
460400	EQUIPMENT MAINTENANCE	38,500	Maintenance	40,500	42,600	44,800	47,100	49,500
470100	PRINTING AND BINDING	1,400	Inflation	1,500	1,600	1,700	1,800	1,900
490100	OTHER OBLIGATIONS	3,800	Inflation	3,900	4,000	4,100	4,200	4,400
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	800	Inflation	900	1,000	1,100	1,200	1,300
520100	OPERATING SUPPLIES	559,100	Inflation	572,600	585,800	599,300	613,700	628,500
520200	OPERATING CAPITAL	17,700	Inflation	18,200	18,700	19,200	19,700	20,200
520300	M OPERATING SUPPLIES-METERS	1,157,500	Inflation	1,185,300	1,212,600	1,240,500	1,270,300	1,300,800
520400	GAS/OIL	90,600	Utilities	95,200	100,000	105,000	110,300	115,900
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	7,500	Inflation	7,700	7,900	8,100	8,300	8,500
540100	BOOKS AND MEMBERSHIPS	700	Inflation	800	900	1,000	1,100	1,200
550100	TRAINING	7,500	Inflation	7,700	7,900	8,100	8,300	8,500
	TOTAL - OPERATING	\$2,176,500		\$2,233,600	\$2,290,100	\$2,348,000	\$2,409,600	\$2,473,000
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
632306	INFRASTRUCTURE 22-23	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	EQUIPMENT 21-22	0	Constant	0	0	0	0	0
642307	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0

City of DeLand
2023 Utility Rate Study
Attachment 6: Water Operating Budget Projections

Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$4,086,400		\$4,347,600	\$4,621,500	\$4,911,200	\$5,219,900	\$5,545,700
Water Production								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	411,600	Labor	426,100	441,100	456,600	472,600	489,200
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	42,100	Labor	43,600	45,200	46,800	48,500	50,200
150100	SPECIAL PAY	7,900	Labor	8,200	8,500	8,800	9,200	9,600
210100	FICA TAXES	35,400	Labor	36,700	38,000	39,400	40,800	42,300
220100	RETIREMENT CONTRIBUTIONS	34,700	Labor	36,000	37,300	38,700	40,100	41,600
230100	LIFE AND HEALTH INSURANCE	66,900	Ins-Health	73,600	81,000	89,100	98,100	108,000
240100	WORKERS COMPENSATION	9,800	Ins-Health	10,800	11,900	13,100	14,500	16,000
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$608,400		\$635,000	\$663,000	\$692,500	\$723,800	\$756,900
310100	PROFESSIONAL SERVICES	\$74,600	Inflation	\$76,400	\$78,200	\$80,000	\$82,000	\$84,000
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	30,800	Inflation	31,600	32,400	33,200	34,000	34,900
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	1,000	Inflation	1,100	1,200	1,300	1,400	1,500
410100	CELL PHONES/PAGERS	3,300	Inflation	3,400	3,500	3,600	3,700	3,800
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	1,000	Inflation	1,100	1,200	1,300	1,400	1,500
430100	POWER	419,600	Utilities	440,600	462,700	485,900	510,200	535,800
430200	WATER/SEWER/GARBAGE/STORM	14,500	Utilities	15,300	16,100	17,000	17,900	18,800
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	300	Inflation	400	500	600	700	800
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	142,700	Maintenance	149,900	157,400	165,300	173,600	182,300
464602	PEST CONTROL	600	Inflation	700	800	900	1,000	1,100
464603	A/C MAINTENANCE	1,200	Maintenance	1,300	1,400	1,500	1,600	1,700
460400	EQUIPMENT MAINTENANCE	58,000	Maintenance	60,900	64,000	67,200	70,600	74,200
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	29,900	Inflation	30,700	31,500	32,300	33,100	33,900
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	900	Inflation	1,000	1,100	1,200	1,300	1,400
520100	OPERATING SUPPLIES	34,300	Inflation	35,200	36,100	37,000	37,900	38,900
520200	OPERATING CAPITAL	105,400	Inflation	108,000	110,500	113,100	115,900	118,700
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	32,600	Utilities	34,300	36,100	38,000	39,900	41,900
520500	W AND WW CHEMICALS	155,500	Utilities	163,300	171,500	180,100	189,200	198,700
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	100	Inflation	200	300	400	500	600
550100	TRAINING	1,800	Inflation	1,900	2,000	2,100	2,200	2,300
	TOTAL - OPERATING	\$1,108,100		\$1,157,300	\$1,208,500	\$1,262,000	\$1,318,100	\$1,376,800
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	EQUIPMENT 21-22	0	Constant	0	0	0	0	0
642303-05	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$1,716,500		\$1,792,300	\$1,871,500	\$1,954,500	\$2,041,900	\$2,133,700
	CONTRIBUTION TO GENERAL FUND	\$303,200	Inflation	\$310,500	\$317,700	\$325,100	\$333,000	\$341,000
	CONTINGENCY	\$151,500	Constant	\$151,500	\$151,500	\$151,500	\$151,500	\$151,500
	RESERVE CONTINGENCY	0	Constant	0	0	0	0	0
	TRANSFER TO DEBT SERVICE FUND	3,300	Constant	3,300	3,300	3,300	3,300	3,300
	TRANSFER TO CAPITAL PROJECT FUND	47,700	Constant	47,700	47,700	47,700	47,700	47,700
	TRANSFER TO WW TRUST	0	Constant	0	0	0	0	0
490300	PILOT	1,151,100	Inflation	1,178,800	\$1,206,000	\$1,233,800	\$1,263,500	\$1,293,900
	TOTAL - PILOT	\$1,353,600		\$1,381,300	\$1,408,500	\$1,436,300	\$1,466,000	\$1,496,400
Projection Summary								
		2023		2024	2025	2026	2027	2028
	Total Personnel	\$5,413,000		\$5,770,900	\$6,151,000	\$6,553,800	\$6,981,600	\$7,435,300
	Total Operating	\$4,318,100		\$4,459,000	\$4,601,800	\$4,749,200	\$4,904,700	\$5,066,200
	Total Capital	\$0		\$0	\$0	\$0	\$0	\$0

City of DeLand
2023 Utility Rate Study
Attachment 6: Water Operating Budget Projections

Account No	DESCRIPTION	Escalation Factor	Fiscal Year Ending September 30,				
			2024	2025	2026	2027	2028
	Total Debt Service		\$0	\$0	\$0	\$0	\$0
	Transfers		\$0	\$0	\$0	\$0	\$0
	Total Expenditures		\$9,731,100	\$10,229,900	\$10,752,800	\$11,303,000	\$11,886,300
							\$12,501,500
	Contribution to General Fund		\$303,200	\$310,500	\$317,700	\$325,100	\$333,000
	PILOT and Other		\$1,353,600	\$1,381,300	\$1,408,500	\$1,436,300	\$1,466,000
	Total Expenditures w/ PILOT		\$11,387,900	\$11,921,700	\$12,479,000	\$13,064,400	\$13,685,300
							\$14,338,900

City of DeLand
2023 Utility Rate Study
Attachment 7: Sewer Operating Budget Projections

Account			Escalation	Fiscal Year Ending September 30,				
No	DESCRIPTION	2023	Factor	2024	2025	2026	2027	2028
Admin Department								
110100	EXECUTIVE SALARIES	\$74,700	Labor	\$77,400	\$80,200	\$83,100	\$86,100	\$89,200
120100	REGULAR SALARIES AND WAGES	254,200	Labor	263,100	272,400	282,000	291,900	302,200
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	0	Labor	0	0	0	0	0
150100	SPECIAL PAY	8,300	Labor	8,600	9,000	9,400	9,800	10,200
210100	FICA TAXES	25,800	Labor	26,800	27,800	28,800	29,900	31,000
220100	RETIREMENT CONTRIBUTIONS	54,600	Labor	56,600	58,600	60,700	62,900	65,200
230100	LIFE AND HEALTH INSURANCE	36,000	Ins-Health	39,600	43,600	48,000	52,800	58,100
240100	WORKERS COMPENSATION	6,900	Ins-Health	7,600	8,400	9,300	10,300	11,400
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$460,500		\$479,700	\$500,000	\$521,300	\$543,700	\$567,300
310100	PROFESSIONAL SERVICES	\$87,300	Inflation	\$89,400	\$91,500	\$93,700	\$96,000	\$98,400
320100	ACCOUNTING AND AUDITING	19,100	Inflation	19,600	20,100	20,600	21,100	21,700
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	JANITORIAL SERVICES	0	Inflation	0	0	0	0	0
400100	TRAVEL AND PER DIEM	4,000	Inflation	4,100	4,200	4,300	4,500	4,700
410100	CELL PHONES/PAGERS	2,700	Inflation	2,800	2,900	3,000	3,100	3,200
410200	OFFICE PHONES	4,000	Inflation	4,100	4,200	4,300	4,500	4,700
420100	FREIGHT & POSTAGE	800	Inflation	900	1,000	1,100	1,200	1,300
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	0	Inflation	0	0	0	0	0
450100	INSURANCE	185,700	Inflation	190,200	194,600	199,100	203,900	208,800
464600	BUILDING MAINTENANCE	1,500	Maintenance	1,600	1,700	1,800	1,900	2,000
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	1,200	Maintenance	1,300	1,400	1,500	1,600	1,700
464700	EQUIPMENT MAINTENANCE	700	Maintenance	800	900	1,000	1,100	1,200
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	2,500	Inflation	2,600	2,700	2,800	2,900	3,000
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	WATER FESTIVAL	4,500	Inflation	4,700	4,900	5,100	5,300	5,500
490300	PILOT	0	Inflation	0	0	0	0	0
490400	CHANGE IN NET PENSION LIAB	0	Inflation	0	0	0	0	0
490410	CHANGE NET OPEB LIAB	0	Inflation	0	0	0	0	0
490420	BAD DEBT EXPENSE	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	3,100	Inflation	3,200	3,300	3,400	3,500	3,600
520000	HARDWARE/SOFTWARE	133,200	Inflation	136,400	139,600	142,900	146,400	150,000
520100	OPERATING SUPPLIES	4,400	Inflation	4,600	4,800	5,000	5,200	5,400
520200	OPERATING CAPITAL	2,200	Inflation	2,300	2,400	2,500	2,600	2,700
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	1,300	Utilities	1,400	1,500	1,600	1,700	1,800
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	1,800	Inflation	1,900	2,000	2,100	2,200	2,300
550100	TRAINING	3,700	Inflation	3,800	3,900	4,000	4,100	4,200
	TOTAL - OPERATING	\$463,700		\$475,700	\$487,600	\$499,800	\$512,800	\$526,200
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
642302	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$924,200		\$955,400	\$987,600	\$1,021,100	\$1,056,500	\$1,093,500
Customer Service								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	348,300	Labor	360,500	373,200	386,300	399,900	413,900
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	2,800	Labor	2,900	3,100	3,300	3,500	3,700
150100	SPECIAL PAY	2,600	Labor	2,700	2,800	2,900	3,100	3,300
210100	FICA TAXES	27,100	Labor	28,100	29,100	30,200	31,300	32,400
220100	RETIREMENT CONTRIBUTIONS	26,600	Labor	27,600	28,600	29,700	30,800	31,900
230100	LIFE AND HEALTH INSURANCE	64,200	Ins-Health	70,700	77,800	85,600	94,200	103,700
240100	WORKERS COMPENSATION	7,000	Ins-Health	7,700	8,500	9,400	10,400	11,500
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$478,600		\$500,200	\$523,100	\$547,400	\$573,200	\$600,400

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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
310100	PROFESSIONAL SERVICES	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	108,600	Inflation	111,300	113,900	116,600	119,400	122,300
340110	COLLECTION FEE	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	4,500	Inflation	4,700	4,900	5,100	5,300	5,500
410100	CELL PHONES/PAGERS	1,900	Inflation	2,000	2,100	2,200	2,300	2,400
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	35,800	Inflation	36,700	37,600	38,500	39,500	40,500
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	200	Inflation	300	400	500	600	700
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	0	Maintenance	0	0	0	0	0
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	0	Maintenance	0	0	0	0	0
464700	EQUIPMENT MAINTENANCE	2,700	Maintenance	2,900	3,100	3,300	3,500	3,700
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	0	Inflation	0	0	0	0	0
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	800	Inflation	900	1,000	1,100	1,200	1,300
520100	OPERATING SUPPLIES	10,200	Inflation	10,500	10,800	11,100	11,400	11,700
520200	OPERATING CAPITAL	0	Inflation	0	0	0	0	0
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	6,900	Utilities	7,300	7,700	8,100	8,600	9,100
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	0	Inflation	0	0	0	0	0
550100	TRAINING	2,300	Inflation	2,400	2,500	2,600	2,700	2,800
	TOTAL - OPERATING	\$173,900		\$179,000	\$184,000	\$189,100	\$194,500	\$200,000
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
642301	EQUIPMENT 21-22	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$652,500		\$679,200	\$707,100	\$736,500	\$767,700	\$800,400
Engineering								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	281,900	Labor	291,800	302,100	312,700	323,700	335,100
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	1,300	Labor	1,400	1,500	1,600	1,700	1,800
150100	SPECIAL PAY	3,200	Labor	3,400	3,600	3,800	4,000	4,200
210100	FICA TAXES	21,900	Labor	22,700	23,500	24,400	25,300	26,200
220100	RETIREMENT CONTRIBUTIONS	31,700	Labor	32,900	34,100	35,300	36,600	37,900
230100	LIFE AND HEALTH INSURANCE	31,600	Ins-Health	34,800	38,300	42,200	46,500	51,200
240100	WORKERS COMPENSATION	6,200	Ins-Health	6,900	7,600	8,400	9,300	10,300
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$377,800		\$393,900	\$410,700	\$428,400	\$447,100	\$466,700
310100	PROFESSIONAL SERVICES	\$10,400	Inflation	\$10,700	\$11,000	\$11,300	\$11,600	\$11,900
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	3,800	Inflation	3,900	4,000	4,100	4,200	4,400
410100	CELL PHONES/PAGERS	1,600	Inflation	1,700	1,800	1,900	2,000	2,100
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	TRANSPORTATION	0	Inflation	0	0	0	0	0
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	0	Inflation	0	0	0	0	0
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	200	Maintenance	300	400	500	600	700

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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	0	Maintenance	0	0	0	0	0
464700	EQUIPMENT MAINTENANCE	400	Maintenance	500	600	700	800	900
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	300	Inflation	400	500	600	700	800
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	3,100	Inflation	3,200	3,300	3,400	3,500	3,600
520100	OPERATING SUPPLIES	1,000	Inflation	1,100	1,200	1,300	1,400	1,500
520200	OPERATING CAPITAL	0	Inflation	0	0	0	0	0
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	2,800	Utilities	3,000	3,200	3,400	3,600	3,800
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	700	Inflation	800	900	1,000	1,100	1,200
550100	TRAINING	2,700	Inflation	2,800	2,900	3,000	3,100	3,200
	TOTAL - OPERATING	\$27,000		\$28,400	\$29,800	\$31,200	\$32,600	\$34,100
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
642301	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$404,800		\$422,300	\$440,500	\$459,600	\$479,700	\$500,800
Facilities Maintenance								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	316,600	Labor	327,700	339,200	351,100	363,400	376,200
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	6,600	Labor	6,900	7,200	7,500	7,800	8,100
150100	SPECIAL PAY	2,800	Labor	2,900	3,100	3,300	3,500	3,700
210100	FICA TAXES	25,000	Labor	25,900	26,900	27,900	28,900	30,000
220100	RETIREMENT CONTRIBUTIONS	38,700	Labor	40,100	41,600	43,100	44,700	46,300
230100	LIFE AND HEALTH INSURANCE	51,800	Ins-Health	57,000	62,700	69,000	75,900	83,500
240100	WORKERS COMPENSATION	6,500	Ins-Health	7,200	8,000	8,800	9,700	10,700
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$448,000		\$467,700	\$488,700	\$510,700	\$533,900	\$558,500
310100	PROFESSIONAL SERVICES	\$700	Inflation	\$800	\$900	\$1,000	\$1,100	\$1,200
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	2,100	Inflation	2,200	2,300	2,400	2,500	2,600
410100	CELL PHONES/PAGERS	1,600	Inflation	1,700	1,800	1,900	2,000	2,100
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	0	Inflation	0	0	0	0	0
430100	POWER	800	Utilities	900	1,000	1,100	1,200	1,300
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	500	Inflation	600	700	800	900	1,000
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	2,500	Maintenance	2,700	2,900	3,100	3,300	3,500
464602	PEST CONTROL	200	Inflation	300	400	500	600	700
464603	A/C MAINTENANCE	600	Maintenance	700	800	900	1,000	1,100
460400	EQUIPMENT MAINTENANCE	4,900	Maintenance	5,200	5,500	5,800	6,100	6,500
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	800	Inflation	900	1,000	1,100	1,200	1,300
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	300	Inflation	400	500	600	700	800
520100	OPERATING SUPPLIES	10,900	Inflation	11,200	11,500	11,800	12,100	12,400
520200	OPERATING CAPITAL	3,500	Inflation	3,600	3,700	3,800	3,900	4,000
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	6,600	Utilities	7,000	7,400	7,800	8,200	8,700
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	400	Inflation	500	600	700	800	900

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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
550100	TRAINING	1,700	Inflation	1,800	1,900	2,000	2,100	2,200
	TOTAL - OPERATING	\$38,100		\$40,500	\$42,900	\$45,300	\$47,700	\$50,300
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUILDINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$486,100		\$508,200	\$531,600	\$556,000	\$581,600	\$608,800
Utilities Maintenance								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	555,400	Labor	574,900	595,100	616,000	637,600	660,000
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	14,700	Labor	15,300	15,900	16,500	17,100	17,700
150100	SPECIAL PAY	18,700	Labor	19,400	20,100	20,900	21,700	22,500
210100	FICA TAXES	45,100	Labor	46,700	48,400	50,100	51,900	53,800
220100	RETIREMENT CONTRIBUTIONS	44,200	Labor	45,800	47,500	49,200	51,000	52,800
230100	LIFE AND HEALTH INSURANCE	104,600	Ins-Health	115,100	126,700	139,400	153,400	168,800
240100	WORKERS COMPENSATION	17,900	Ins-Health	19,700	21,700	23,900	26,300	29,000
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$800,600		\$836,900	\$875,400	\$916,000	\$959,000	\$1,004,600
310100	PROFESSIONAL SERVICES	\$1,300	Inflation	\$1,400	\$1,500	\$1,600	\$1,700	\$1,800
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	3,800	Inflation	3,900	4,000	4,100	4,200	4,400
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	700	Inflation	800	900	1,000	1,100	1,200
410100	CELL PHONES/PAGERS	3,300	Inflation	3,400	3,500	3,600	3,700	3,800
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	300	Inflation	400	500	600	700	800
430100	POWER	79,500	Utilities	83,500	87,700	92,100	96,800	101,700
430200	WATER/SEWER/GARBAGE/STORM	1,900	Utilities	2,000	2,100	2,300	2,500	2,700
430300	PROPANE/NATURAL GAS	1,200	Utilities	1,300	1,400	1,500	1,600	1,700
440100	RENTALS AND LEASES	200	Inflation	300	400	500	600	700
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	2,500	Maintenance	2,700	2,900	3,100	3,300	3,500
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	800	Maintenance	900	1,000	1,100	1,200	1,300
460400	EQUIPMENT MAINTENANCE	44,800	Maintenance	47,100	49,500	52,000	54,600	57,400
470100	PRINTING AND BINDING	500	Inflation	600	700	800	900	1,000
490100	OTHER OBLIGATIONS	1,400	Inflation	1,500	1,600	1,700	1,800	1,900
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	1,100	Inflation	1,200	1,300	1,400	1,500	1,600
520100	OPERATING SUPPLIES	61,700	Inflation	63,200	64,700	66,200	67,800	69,500
520200	OPERATING CAPITAL	3,400	Inflation	3,500	3,600	3,700	3,800	3,900
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	41,400	Utilities	43,500	45,700	48,000	50,400	53,000
520500	W AND WW CHEMICALS	300	Utilities	400	500	600	700	800
530100	ROAD MATERIALS AND SUPPLIES	1,000	Inflation	1,100	1,200	1,300	1,400	1,500
540100	BOOKS AND MEMBERSHIPS	100	Inflation	200	300	400	500	600
550100	TRAINING	3,500	Inflation	3,600	3,700	3,800	3,900	4,000
	TOTAL - OPERATING	\$254,700		\$266,500	\$278,700	\$291,400	\$304,700	\$318,800
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUILDINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0

City of DeLand
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Attachment 7: Sewer Operating Budget Projections

Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$1,055,300		\$1,103,400	\$1,154,100	\$1,207,400	\$1,263,700	\$1,323,400
Wastewater Collection								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	390,000	Labor	403,700	417,900	432,600	447,800	463,500
	ADDITIONAL PERSONNEL	0	Calculation	117,600	243,600	378,600	523,200	677,000
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	10,200	Labor	10,600	11,000	11,400	11,800	12,300
150100	SPECIAL PAY	18,400	Labor	19,100	19,800	20,500	21,300	22,100
210100	FICA TAXES	32,100	Labor	33,300	34,500	35,800	37,100	38,400
220100	RETIREMENT CONTRIBUTIONS	48,100	Labor	49,800	51,600	53,500	55,400	57,400
230100	LIFE AND HEALTH INSURANCE	69,200	Ins-Health	76,200	83,900	92,300	101,600	111,800
240100	WORKERS COMPENSATION	10,600	Ins-Health	11,700	12,900	14,200	15,700	17,300
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$578,600		\$722,000	\$875,200	\$1,038,900	\$1,213,900	\$1,399,800
310100	PROFESSIONAL SERVICES	\$10,900	Inflation	\$11,200	\$11,500	\$11,800	\$12,100	\$12,400
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	600	Inflation	700	800	900	1,000	1,100
410100	CELL PHONES/PAGERS	1,500	Inflation	1,600	1,700	1,800	1,900	2,000
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	200	Inflation	300	400	500	600	700
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	500	Inflation	600	700	800	900	1,000
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	2,500	Maintenance	2,700	2,900	3,100	3,300	3,500
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	1,000	Maintenance	1,100	1,200	1,300	1,400	1,500
460400	EQUIPMENT MAINTENANCE	38,600	Maintenance	40,600	42,700	44,900	47,200	49,600
470100	PRINTING AND BINDING	300	Inflation	400	500	600	700	800
490100	OTHER OBLIGATIONS	1,500	Inflation	1,600	1,700	1,800	1,900	2,000
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	900	Inflation	1,000	1,100	1,200	1,300	1,400
520100	OPERATING SUPPLIES	74,200	Inflation	76,000	77,800	79,600	81,600	83,600
520200	OPERATING CAPITAL	14,600	Inflation	15,000	15,400	15,800	16,200	16,600
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	39,800	Utilities	41,800	43,900	46,100	48,500	51,000
520500	W AND WW CHEMICALS	500	Utilities	600	700	800	900	1,000
530100	ROAD MATERIALS AND SUPPLIES	2,000	Inflation	2,100	2,200	2,300	2,400	2,500
540100	BOOKS AND MEMBERSHIPS	0	Inflation	0	0	0	0	0
550100	TRAINING	4,300	Inflation	4,500	4,700	4,900	5,100	5,300
	TOTAL - OPERATING	\$193,900		\$201,800	\$209,900	\$218,200	\$227,000	\$236,000
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$772,500		\$923,800	\$1,085,100	\$1,257,100	\$1,440,900	\$1,635,800
Wastewater Treatment								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	792,700	Labor	820,500	849,300	879,100	909,900	941,800
130100	OTHER SALARIES AND WAGES	32,200	Labor	33,400	34,600	35,900	37,200	38,600
140100	OVERTIME	25,500	Labor	26,400	27,400	28,400	29,400	30,500
150100	SPECIAL PAY	19,900	Labor	20,600	21,400	22,200	23,000	23,900
210100	FICA TAXES	66,600	Labor	69,000	71,500	74,100	76,700	79,400
220100	RETIREMENT CONTRIBUTIONS	107,500	Labor	111,300	115,200	119,300	123,500	127,900
230100	LIFE AND HEALTH INSURANCE	104,600	Ins-Health	115,100	126,700	139,400	153,400	168,800

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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
240100	WORKERS COMPENSATION	17,500	Ins-Health	19,300	21,300	23,500	25,900	28,500
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$1,166,500		\$1,215,600	\$1,267,400	\$1,321,900	\$1,379,000	\$1,439,400
310100	PROFESSIONAL SERVICES	\$112,100	Inflation	\$114,800	\$117,500	\$120,300	\$123,200	\$126,200
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	320,000	Utilities	336,000	352,800	370,500	389,100	408,600
400100	TRAVEL AND PER DIEM	1,500	Inflation	1,600	1,700	1,800	1,900	2,000
410100	CELL PHONES/PAGERS	4,600	Inflation	4,800	5,000	5,200	5,400	5,600
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	700	Inflation	800	900	1,000	1,100	1,200
430100	POWER	538,600	Utilities	565,600	593,900	623,600	654,800	687,600
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	1,500	Inflation	1,600	1,700	1,800	1,900	2,000
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	12,600	Maintenance	13,300	14,000	14,700	15,500	16,300
464602	PEST CONTROL	1,100	Inflation	1,200	1,300	1,400	1,500	1,600
464603	A/C MAINTENANCE	3,500	Maintenance	3,700	3,900	4,100	4,400	4,700
460400	EQUIPMENT MAINTENANCE	80,900	Maintenance	85,000	89,300	93,800	98,500	103,500
470100	PRINTING AND BINDING	900	Inflation	1,000	1,100	1,200	1,300	1,400
490100	OTHER OBLIGATIONS	21,700	Inflation	22,300	22,900	23,500	24,100	24,700
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	1,800	Inflation	1,900	2,000	2,100	2,200	2,300
520100	OPERATING SUPPLIES	88,100	Inflation	90,300	92,400	94,600	96,900	99,300
520200	OPERATING CAPITAL	48,200	Inflation	49,400	50,600	51,800	53,100	54,400
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	31,400	Utilities	33,000	34,700	36,500	38,400	40,400
520500	W AND WW CHEMICALS	220,900	Utilities	232,000	243,600	255,800	268,600	282,100
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	500	Inflation	600	700	800	900	1,000
550100	TRAINING	4,500	Inflation	4,700	4,900	5,100	5,300	5,500
	TOTAL - OPERATING	\$1,495,100		\$1,563,600	\$1,634,900	\$1,709,600	\$1,788,100	\$1,870,400
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$2,661,600		\$2,779,200	\$2,902,300	\$3,031,500	\$3,167,100	\$3,309,800
Water Distribution								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	0	Labor	0	0	0	0	0
	ADDITIONAL PERSONNEL	0	Calculation	0	0	0	0	0
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	0	Labor	0	0	0	0	0
150100	SPECIAL PAY	0	Labor	0	0	0	0	0
210100	FICA TAXES	0	Labor	0	0	0	0	0
220100	RETIREMENT CONTRIBUTIONS	0	Labor	0	0	0	0	0
230100	LIFE AND HEALTH INSURANCE	0	Ins-Health	0	0	0	0	0
240100	WORKERS COMPENSATION	0	Ins-Health	0	0	0	0	0
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
	TOTAL - PERSONNEL	\$0		\$0	\$0	\$0	\$0	\$0
310100	PROFESSIONAL SERVICES	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	0	Inflation	0	0	0	0	0
410100	CELL PHONES/PAGERS	0	Inflation	0	0	0	0	0
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	0	Inflation	0	0	0	0	0
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	0	Inflation	0	0	0	0	0

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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	0	Maintenance	0	0	0	0	0
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	0	Maintenance	0	0	0	0	0
460400	EQUIPMENT MAINTENANCE	0	Maintenance	0	0	0	0	0
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	0	Inflation	0	0	0	0	0
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	0	Inflation	0	0	0	0	0
520100	OPERATING SUPPLIES	0	Inflation	0	0	0	0	0
520200	OPERATING CAPITAL	0	Inflation	0	0	0	0	0
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0
520400	GAS/OIL	0	Utilities	0	0	0	0	0
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	0	Inflation	0	0	0	0	0
550100	TRAINING	0	Inflation	0	0	0	0	0
TOTAL - OPERATING		\$0		\$0	\$0	\$0	\$0	\$0
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUILDINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
632306	INFRASTRUCTURE 22-23	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	EQUIPMENT 21-22	0	Constant	0	0	0	0	0
642307	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
TOTAL - CAPITAL		\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
TOTAL - DEBT SERVICE		\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
TOTAL - EXPENDITURE		\$0		\$0	\$0	\$0	\$0	\$0
Water Production								
110100	EXECUTIVE SALARIES	\$0	Labor	\$0	\$0	\$0	\$0	\$0
120100	REGULAR SALARIES AND WAGES	0	Labor	0	0	0	0	0
130100	OTHER SALARIES AND WAGES	0	Labor	0	0	0	0	0
140100	OVERTIME	0	Labor	0	0	0	0	0
150100	SPECIAL PAY	0	Labor	0	0	0	0	0
210100	FICA TAXES	0	Labor	0	0	0	0	0
220100	RETIREMENT CONTRIBUTIONS	0	Labor	0	0	0	0	0
230100	LIFE AND HEALTH INSURANCE	0	Ins-Health	0	0	0	0	0
240100	WORKERS COMPENSATION	0	Ins-Health	0	0	0	0	0
250100	UNEMPLOYMENT COMPENSATION	0	Labor	0	0	0	0	0
TOTAL - PERSONNEL		\$0		\$0	\$0	\$0	\$0	\$0
310100	PROFESSIONAL SERVICES	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
320100	ACCOUNTING AND AUDITING	0	Inflation	0	0	0	0	0
340100	OTHER CONTRACTUAL SERVICES	0	Inflation	0	0	0	0	0
340500	SLUDGE HAULING	0	Utilities	0	0	0	0	0
400100	TRAVEL AND PER DIEM	0	Inflation	0	0	0	0	0
410100	CELL PHONES/PAGERS	0	Inflation	0	0	0	0	0
410200	OFFICE PHONES	0	Inflation	0	0	0	0	0
420100	FREIGHT & POSTAGE	0	Inflation	0	0	0	0	0
430100	POWER	0	Utilities	0	0	0	0	0
430200	WATER/SEWER/GARBAGE/STORM	0	Utilities	0	0	0	0	0
430300	PROPANE/NATURAL GAS	0	Utilities	0	0	0	0	0
440100	RENTALS AND LEASES	0	Inflation	0	0	0	0	0
450100	INSURANCE	0	Inflation	0	0	0	0	0
464600	BUILDING MAINTENANCE	0	Maintenance	0	0	0	0	0
464602	PEST CONTROL	0	Inflation	0	0	0	0	0
464603	A/C MAINTENANCE	0	Maintenance	0	0	0	0	0
460400	EQUIPMENT MAINTENANCE	0	Maintenance	0	0	0	0	0
470100	PRINTING AND BINDING	0	Inflation	0	0	0	0	0
490100	OTHER OBLIGATIONS	0	Inflation	0	0	0	0	0
490100	C CONTINGENCY	0	Inflation	0	0	0	0	0
490200	RC RESERVE CONTINGENCY	0	Inflation	0	0	0	0	0
490300	PILOT	0	Inflation	0	0	0	0	0
510100	OFFICE SUPPLIES	0	Inflation	0	0	0	0	0
520100	OPERATING SUPPLIES	0	Inflation	0	0	0	0	0
520200	OPERATING CAPITAL	0	Inflation	0	0	0	0	0
520300	M OPERATING SUPPLIES-METERS	0	Inflation	0	0	0	0	0

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Account No	DESCRIPTION	2023	Escalation Factor	Fiscal Year Ending September 30,				
				2024	2025	2026	2027	2028
520400	GAS/OIL	0	Utilities	0	0	0	0	0
520500	W AND WW CHEMICALS	0	Utilities	0	0	0	0	0
530100	ROAD MATERIALS AND SUPPLIES	0	Inflation	0	0	0	0	0
540100	BOOKS AND MEMBERSHIPS	0	Inflation	0	0	0	0	0
550100	TRAINING	0	Inflation	0	0	0	0	0
	TOTAL - OPERATING	\$0		\$0	\$0	\$0	\$0	\$0
621415	BUILDINGS 14-15	\$0	Constant	\$0	\$0	\$0	\$0	\$0
621516	BUILDINGS 15-16	0	Constant	0	0	0	0	0
621617	BUIDLINGS 16-17	0	Constant	0	0	0	0	0
631415	INFRASTRUCTURE 14-15	0	Constant	0	0	0	0	0
631516	INFRASTRUCTURE 15-16	0	Constant	0	0	0	0	0
631617	INFRASTRUCTURE 16-17	0	Constant	0	0	0	0	0
641415	EQUIPMENT 14-15	0	Constant	0	0	0	0	0
641516	EQUIPMENT 15-16	0	Constant	0	0	0	0	0
641617	EQUIPMENT 16-17	0	Constant	0	0	0	0	0
	EQUIPMENT 21-22	0	Constant	0	0	0	0	0
642303-05	EQUIPMENT 22-23	0	Constant	0	0	0	0	0
	TOTAL - CAPITAL	\$0		\$0	\$0	\$0	\$0	\$0
710100	PRINCIPAL	\$0	Input	\$0	\$0	\$0	\$0	\$0
720100	INTEREST	0	Input	0	0	0	0	0
	TOTAL - DEBT SERVICE	\$0		\$0	\$0	\$0	\$0	\$0
910100	TRANSFERS	\$0	Inflation	\$0	\$0	\$0	\$0	\$0
	TOTAL - EXPENDITURE	\$0		\$0	\$0	\$0	\$0	\$0
	CONTRIBUTION TO GENERAL FUND	\$397,100	Inflation	\$406,700	\$416,100	\$425,700	\$436,000	\$446,500
	CONTINGENCY	\$198,500	Constant	\$198,500	\$198,500	\$198,500	\$198,500	\$198,500
	RESERVE CONTINGENCY	0	Constant	0	0	0	0	0
	TRANSFER TO DEBT SERVICE FUND	4,400	Constant	4,400	4,400	4,400	4,400	4,400
	TRANSFER TO CAPITAL PROJECT FUND	62,500	Constant	62,500	62,500	62,500	62,500	62,500
	TRANSFER TO WW TRUST	0	Constant	0	0	0	0	0
490300	PILOT	1,508,100	Inflation	1,544,300	1,579,900	1,616,300	1,655,100	1,694,900
	TOTAL - PILOT	\$1,773,500		\$1,809,700	\$1,845,300	\$1,881,700	\$1,920,500	\$1,960,300

Projection Summary

	2023	2024	2025	2026	2027	2028
Total Personnel	\$4,310,600	\$4,616,000	\$4,940,500	\$5,284,600	\$5,649,800	\$6,036,700
Total Operating	\$2,646,400	\$2,755,500	\$2,867,800	\$2,984,600	\$3,107,400	\$3,235,800
Total Capital	\$0	\$0	\$0	\$0	\$0	\$0
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$6,957,000	\$7,371,500	\$7,808,300	\$8,269,200	\$8,757,200	\$9,272,500
Contribution to General Fund	\$397,100	\$406,700	\$416,100	\$425,700	\$436,000	\$446,500
PILOT and Other	\$1,773,500	\$1,809,700	\$1,845,300	\$1,881,700	\$1,920,500	\$1,960,300
Total Expenditures w/ PILOT	\$9,127,600	\$9,587,900	\$10,069,700	\$10,576,600	\$11,113,700	\$11,679,300

City of DeLand
2023 Utility Rate Study
Attachment 8: Capital Improvement Program

Description	Escalation Reference	Funding Source	Fiscal Year							Total
			2023	2024	2025	2026	2027	2028	2029	
Vehicle Replacement #298	Inflation	W_Rev	\$40,900	\$0	\$0	\$0	\$0	\$0	\$0	\$40,900
Utility Administration Building FFE	Inflation	Reserves	4,760,525	0	0	0	0	0	0	4,760,525
Utility Administration Building FFE - Rate Funding	Inflation	W_Rev	600,000	0	0	0	0	0	0	600,000
Nissan Pathfinder 4WD	Inflation	W_Rev	31,500	0	0	0	0	0	0	31,500
Replace vehicle, 2014 Ford F250, 203-5565; 203-279	Inflation	W_Rev	60,000	0	0	0	0	0	0	60,000
WP#2 Replacement Generator	Inflation	W_Rev	146,700	0	0	0	0	0	0	146,700
Ground Storage Tank Safety & Repairs	Inflation	W_Rev	18,500	0	0	0	0	0	0	18,500
WP#9 Aerator replacement	Inflation	W_Rev	0	61,400	0	0	0	0	0	61,400
Replace vehicle, 2015 Ford F250, 203-281	Inflation	Reserves	0	41,000	0	0	0	0	0	41,000
WP #10 Construction	Inflation	2024 Loan	0	10,240,000	0	0	0	0	0	10,240,000
WP#10 VFD Conversion on Pumps	Inflation	W_Rev	0	71,700	0	0	0	0	0	71,700
Deep Creek/Leffler Test Well Project	Inflation	SWE	0	0	523,800	5,358,200	0	0	0	5,882,000
Deep Creek/Leffler Test Well Project - SRF DW Loan	Inflation	2027 DW Loan	0	0	0	0	0	0	0	0
Deep Creek/Leffler Test Well Project - Dev Fees	Inflation	W_Dev Fees	0	0	0	0	5,486,800	0	0	5,486,800
Central City Well OC-2	Inflation	2024 Loan	0	0	628,500	0	0	0	0	628,500
WP #12 Northeast Well Design & Construction	Inflation	SWE	0	5,120,000	0	0	0	0	0	5,120,000
WP #12 Plant Improvements (Storage Tank & Pump House)	Inflation	SWE	0	0	3,647,000	0	0	0	0	3,647,000
WP #12 Reynolds Road Transmission Main	Inflation	SWE	0	0	3,647,000	0	0	0	0	3,647,000
Farnton Water Supply Project	Inflation	2027 DW Loan	0	0	0	0	548,700	5,056,700	0	5,605,400
Replace vehicle, 2019 Ford F150, 4203-5813; 4203-213	Inflation	W_Rev	0	0	0	0	0	67,400	0	67,400
Vehicle Replacement #94	Inflation	W_Rev	0	0	0	0	0	0	0	0
2023 Water Main Improvements Design & Construction	Inflation	W_Dev Fees	0	0	0	0	0	0	0	0
2024 Water Main Improvements Design	Inflation	W_Dev Fees	350,000	0	0	0	0	0	0	350,000
Tribble GPS Device	Inflation	W_Rev	15,400	0	0	0	0	0	0	15,400
Portable Message Board	Inflation	W_Rev	20,900	0	0	0	0	0	0	20,900
Water Meter Replacements	Inflation	W_Rev	550,000	593,900	639,000	691,200	751,700	814,700	0	4,040,500
Water Meter Replacements - Adjusted (already in O&M)	None	W_Rev	(550,000)	(593,900)	(639,000)	(691,200)	(751,700)	(814,700)	0	(4,040,500)
Downtown Water Improvements Design	Inflation	W_Dev Fees	79,900	0	0	0	0	0	0	79,900
2024 Water Main Improvements Construction	Inflation	2024 Loan	0	2,560,000	0	0	0	0	0	2,560,000
Hazen Road/Greens Dairy WM	Inflation	2024 Loan	0	1,070,000	0	0	0	0	0	1,070,000
US 92 Water Main	Inflation	2024 Loan	0	861,200	0	0	0	0	0	861,200
Replace vehicle, 2011 Ford F250, 204-5364; 204-89	Inflation	W_Rev	0	61,400	0	0	0	0	0	61,400
Vehicle, replace 2013 Ford PU 204-97	Inflation	W_Rev	0	61,400	0	0	0	0	0	61,400
Replace vehicle, 2003 Cat Excavator/Loader, 204-4984; 204-63	Inflation	W_Rev	0	122,900	0	0	0	0	0	122,900
2025 Water Main Improvements Design	Inflation	W_Rev	0	358,400	0	0	0	0	0	358,400
Downtown Water Improvements Construction	Inflation	W_Rev	0	575,600	0	0	0	0	0	575,600
Replace vehicle, 2008 Ford Ranger, 204-61	Inflation	W_Rev	0	0	62,900	0	0	0	0	62,900
2025 Water Main Improvements Construction	Inflation	W_Rev	0	0	1,047,600	0	0	0	0	1,047,600
EVWS DSI Project - C	Inflation	SWE	0	0	1,126,700	0	0	0	0	1,126,700
Replace vehicle, 2014 Ford F350, 204-278	Inflation	W_Rev	0	0	61,800	0	0	0	0	61,800
2026 Water Main Improvements Design	Inflation	W_Dev Fees	0	0	366,600	0	0	0	0	366,600
Replace vehicle, 2016 Ford F250, 204-288	Inflation	W_Rev	0	0	0	64,300	0	0	0	64,300
Replace vehicle, 2016 Ford F250, 204-289	Inflation	W_Rev	0	0	0	45,500	0	0	0	45,500
2026 Water Main Improvements Construction	Inflation	W_Dev Fees	0	0	0	1,071,600	0	0	0	1,071,600
WP#10 DSI Project (B)	Inflation	W_Dev Fees	0	0	0	1,427,800	0	0	0	1,427,800
2027 Water Main Improvements Design	Inflation	W_Dev Fees	0	0	0	375,100	0	0	0	375,100
Hazen Road/Mercer Fernery	Inflation	Developer	0	0	0	1,137,400	0	0	0	1,137,400
2027 Water Main Improvements Construction	Inflation	W_Dev Fees	0	0	0	0	1,097,400	0	0	1,097,400
Replacement Vehicle, 2017 Ford F250, 204-295	Inflation	W_Rev	0	0	0	0	49,400	0	0	49,400
Daytona Park Estates Ph#1	Inflation	Developer	0	0	0	0	0	0	0	0
WP#10 DSI Project (C)	Inflation	2027 DW Loan	0	0	0	0	1,631,300	0	0	1,631,300
WP#10 DSI Project (D)	Inflation	2027 DW Loan	0	0	0	0	797,800	0	0	797,800
2028 Water Main Improvements Design	Inflation	W_Dev Fees	0	0	0	0	438,900	0	0	438,900
2028 Water Main Improvements Construction	Inflation	2027 DW Loan	0	0	0	0	0	1,685,600	0	1,685,600
EVWS DSI Project (A) 16" WM	Inflation	2027 DW Loan	0	0	0	0	0	1,316,300	0	1,316,300
SW service area expansion loop	Inflation	Developer	0	0	0	0	0	2,182,000	0	2,182,000
EVWS DSI Project (D)	Inflation	2027 DW Loan	0	0	0	0	0	1,231,100	0	1,231,100

City of DeLand
2023 Utility Rate Study
Attachment 8: Capital Improvement Program

Description	Escalation Reference	Funding Source	Fiscal Year							Total
			2023	2024	2025	2026	2027	2028	2029	
Daytona Park Estates Ph#2	Inflation	Developer	0	0	0	0	0	0	0	0
EVWS DSI Project (B) SW area elevated tank	Inflation	2027 DW Loan	0	0	0	0	0	3,095,800	0	3,095,800
2029 Water Main Improvements Design	Inflation	W_Dev Fees	0	0	0	0	0	449,500	0	449,500
Reclaim Water Expansion Construction Phase #5	Inflation	WW_Dev Fees	3,500,000	0	0	0	0	0	0	3,500,000
Wiley M. Nash Capacity Upgrade and AWT Improvements	Inflation	2023 Loan	68,000,000	0	0	0	0	0	0	68,000,000
Wiley M. Nash Capacity Upgrade and AWT Improvements - Grant Funded	None	Grant	15,000,000	0	0	0	0	0	0	15,000,000
Reclaim Water Expansion Design phase #6	Inflation	S_Rev	200,000	0	0	0	0	0	0	200,000
Alum Chemical Pump Replacement	Inflation	S_Rev	42,500	0	0	0	0	0	0	42,500
Vacuum Induction Unit (5 HP)	Inflation	S_Rev	14,500	0	0	0	0	0	0	14,500
CL2 Feed System Upgrades	Inflation	S_Rev	36,600	0	0	0	0	0	0	36,600
Biosolids Dump Truck	Inflation	S_Rev	220,000	0	0	0	0	0	0	220,000
Latchet Sample Processing Module	Inflation	S_Rev	19,200	0	0	0	0	0	0	19,200
Water Purification System	Inflation	S_Rev	6,800	0	0	0	6,800	0	0	6,800
Incline Screw Conveyor Replacement Parts	Inflation	S_Rev	19,200	0	0	0	0	0	0	19,200
Reclaim Jockey Pump Replacement	Inflation	S_Rev	31,100	0	0	0	0	0	0	31,100
Public Services Compound Fencing	Inflation	S_Rev	64,000	0	0	0	64,000	0	0	64,000
Reclaim Water Expansion Construction Phase #6	Inflation	WW_Dev Fees	0	948,000	0	0	0	0	0	948,000
Minnesota Ave Reclaim Loop	Inflation	WW_Dev Fees	0	1,287,900	0	0	0	0	0	1,287,900
Blue Lake Reclaim Loop	Inflation	WW_Dev Fees	0	753,900	0	0	0	0	0	753,900
Reclaim Water Expansion Design Phase #7	Inflation	WW_Dev Fees	0	243,800	0	0	0	0	0	243,800
Reclaim Water Expansion Construction Phase #7	Inflation	WW_Dev Fees	0	0	717,300	0	0	0	0	717,300
Reclaim line, 12" reclaim system to Brandy Trails WWTP	Inflation	WW_Dev Fees	0	0	576,200	0	0	0	0	576,200
Reclaim Water Expansion Design Phase #8	Inflation	WW_Dev Fees	0	0	259,800	0	0	0	0	259,800
Reclaim Water Expansion Construction Phase #8	Inflation	WW_Dev Fees	0	0	0	733,800	0	0	0	733,800
Reclaim Water Expansion Design Phase #9	Inflation	WW_Dev Fees	0	0	0	321,500	0	0	0	321,500
LA-1 Land application site	Inflation	WW_Dev Fees	0	0	0	1,342,600	0	0	0	1,342,600
Reclaim Water Expansion Construction Phase #9	Inflation	WW_Dev Fees	0	0	0	0	1,316,800	0	0	1,316,800
Reclaim Water Expansion Design Phase #10	Inflation	WW_Dev Fees	0	0	0	0	312,700	0	0	312,700
Reclaim Water Expansion Construction Phase #10	Inflation	WW_Dev Fees	0	0	0	0	0	1,187,800	0	1,187,800
L/S#6 replacement & panel box	Inflation	S_Rev	70,600	0	0	0	0	0	0	70,600
L/S#8 replacement & panel box	Inflation	S_Rev	73,100	0	0	0	0	0	0	73,100
LS #7 Replacement and Panel Box	Inflation	S_Rev	79,100	0	0	0	0	0	0	79,100
LS #10 Replacement and Panel Box	Inflation	S_Rev	86,300	0	0	0	0	0	0	86,300
LS #65 Replacement and Panel Box	Inflation	S_Rev	70,200	0	0	0	0	0	0	70,200
Dry Prime Diesel Pump "6"	Inflation	S_Rev	65,300	0	0	0	0	0	0	65,300
Commercial Riding Lawn Mower	Inflation	S_Rev	9,800	0	0	0	0	0	0	9,800
100KW Dual Voltage Trailer Mounted Generator	Inflation	S_Rev	104,000	0	0	0	0	0	0	104,000
LS #26 Standby Generator and Transfer Switch	Inflation	S_Rev	53,200	0	0	0	0	0	0	53,200
Ground Penetration Radar Locator (2)	Inflation	S_Rev	38,500	0	0	0	0	0	0	38,500
Vehicle, replace 2008 Ford Ranger #269, 206-5228	Inflation	S_Rev	60,000	0	0	0	0	0	0	60,000
Data Flow High Speed Radio Upgrade	Inflation	S_Rev	165,700	0	0	0	0	0	0	165,700
L/S#12 replacement & panel box	Inflation	S_Rev	0	78,820	0	0	0	0	0	78,820
LS #20 Replacement and Panel Box	Inflation	S_Rev	0	80,220	0	0	0	0	0	80,220
LS #80 Replacement and Panel Box	Inflation	S_Rev	0	85,260	0	0	0	0	0	85,260
LS #79 Replacement and Panel Box	Inflation	S_Rev	0	151,900	0	0	0	0	0	151,900
L/S#78 replacement & panel box	Inflation	S_Rev	0	80,360	0	0	0	0	0	80,360
Vehicle, replace 2014 F250 4x4 206-277	Inflation	S_Rev	0	30,700	0	0	0	0	0	30,700
LS #53 Standby Generator and Transfer Switch	Inflation	S_Rev	0	36,900	0	0	0	0	0	36,900
Vehicle, replace 2015 Ford Transit 206-284	Inflation	S_Rev	0	27,600	0	0	0	0	0	27,600
Replace vehicle, 2014 Ford F250, 206-280	Inflation	S_Rev	0	46,100	0	0	0	0	0	46,100
Replace Vehicle, 2013 F150, #274, 206-5480	Inflation	S_Rev	0	0	61,600	0	0	0	0	61,600
LS #86 Replacement and Panel Box	Inflation	S_Rev	0	0	77,000	0	0	0	0	77,000
LS #84 Replacement and Panel Box	Inflation	S_Rev	0	0	82,180	0	0	0	0	82,180
LS # 1 Replacement and Panel Box	Inflation	S_Rev	0	0	91,420	0	0	0	0	91,420
LS #82 Replacement and Panel Box	Inflation	S_Rev	0	0	79,940	0	0	0	0	79,940
LS #80 Generator and Transfer Switch	Inflation	S_Rev	0	0	60,060	0	0	0	0	60,060
LS #85 Replacement and Panel Box	Inflation	S_Rev	0	0	79,240	0	0	0	0	79,240
Vehicle Replacement #297	Inflation	S_Rev	0	0	0	75,000	0	0	0	75,000
Vehicle Replacement #283	Inflation	S_Rev	0	0	0	42,900	0	0	0	42,900
LS #90 Replacement and Panel Box	Inflation	S_Rev	0	0	0	91,560	0	0	0	91,560

City of DeLand
2023 Utility Rate Study
Attachment 8: Capital Improvement Program

Description	Escalation Reference	Funding Source	Fiscal Year							Total
			2023	2024	2025	2026	2027	2028	2029	
LS #26 Replacement and Panel Box	Inflation	S_Rev	0	0	0	99,120	0	0	0	99,120
LS #28 Replacement and Panel Box	Inflation	S_Rev	0	0	0	84,980	0	0	0	84,980
LS #83 Replacement and Panel Box	Inflation	S_Rev	0	0	0	81,200	0	0	0	81,200
LS #87 Replacement and Panel Box	Inflation	S_Rev	0	0	0	79,520	0	0	0	79,520
LS #84 Generator and Transfer Switch	Inflation	S_Rev	0	0	0	75,040	0	0	0	75,040
LS #29 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	89,320	0	0	89,320
LS #33 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	91,420	0	0	91,420
LS #53 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	91,420	0	0	91,420
LS #56 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	114,660	0	0	114,660
LS #68 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	89,320	0	0	89,320
LS #55 Generator and Transfer Switch	Inflation	S_Rev	0	0	0	0	76,860	0	0	76,860
Vehicle Replacement #205	Inflation	S_Rev	0	0	0	0	49,400	0	0	49,400
LS #19 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	0	97,160	0	97,160
LS #41 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	0	97,160	0	97,160
LS #54 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	0	103,880	0	103,880
LS #88 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	0	144,900	0	144,900
LS #91 Replacement and Panel Box	Inflation	S_Rev	0	0	0	0	0	97,160	0	97,160
LS #19 Generator and Transfer Switch	Inflation	S_Rev	0	0	0	0	0	81,760	0	81,760
Vehicle Replacement #108	Inflation	Reserves	0	40,000	0	0	0	0	0	40,000
TZ 50 Pull Behind Aerial Lift	Inflation	S_Rev	71,400	0	0	0	0	0	0	71,400
Enclose Pole Barn	Inflation	S_Rev	11,000	0	0	0	0	0	0	11,000
Replace vehicle, 2014 Ford Escape, 208-5530, 208-10	Inflation	S_Rev	0	0	25,100	0	0	0	0	25,100
Sewer Line Rehabilitation	Inflation	S_Rev	150,000	153,600	157,100	160,700	164,600	0	0	786,000
Manhole Rehabilitation	Inflation	S_Rev	60,000	61,400	62,900	64,300	65,800	0	0	314,400
Concrete Mixer	Inflation	S_Rev	8,300	0	0	0	0	0	0	8,300
Replace vehicle, 2011 Ford F250, 210-5363; 210-272	Inflation	Reserves	0	50,000	0	0	0	0	0	50,000
East Regional Force Main Sewer Part A Construction	Inflation	2023 Loan	4,300,000	0	0	0	0	0	0	4,300,000
East Regional Force Main Sewer Part A Construction - WW Dev Funded	Inflation	WW_Dev Fees	0	0	0	0	0	0	0	0
East Regional Force Main Sewer Part B Design	Inflation	2023 Loan	400,000	0	0	0	0	0	0	400,000
Vehicle Rehabilitation #275	Inflation	S_Rev	165,000	0	0	0	0	0	0	165,000
Tandem Axle HD Equipment Trailer	Inflation	S_Rev	7,300	0	0	0	0	0	0	7,300
New F250 Pick Up Truck w/Utility Bed	Inflation	S_Rev	60,000	0	0	0	0	0	0	60,000
Downtown Lift Station & FM Design	Inflation	S_Rev	230,000	0	0	0	0	0	0	230,000
Replace vehicle, 2015 Ford F250, 210-282	Inflation	S_Rev	0	39,900	0	0	0	0	0	39,900
East Regional Force Main Sewer Part B Construction	Inflation	2024 Loan	0	7,035,200	0	0	0	0	0	7,035,200
East Regional Force Main Sewer Part B Construction	Inflation	WW_Dev Fees	0	3,000,000	0	0	0	0	0	3,000,000
Spring Hill Phase #4 Sewer Construction	Inflation	2027 CW Loan	0	0	0	0	9,420,800	0	0	9,420,800
Downtown Lift Station & FM Construction	Inflation	2024 Loan	0	2,590,700	0	0	0	0	0	2,590,700
Lonleaf Plantation LP-1 Collection System Design	Inflation	S_Rev	0	0	419,000	0	0	0	0	419,000
Lonleaf Plantation LP-1 Collection System Construct	Inflation	2027 CW Loan	0	0	0	0	0	771,600	0	771,600
Vehicle Replacement #286	Inflation	S_Rev	0	0	0	42,900	0	0	0	42,900
Country Club Estates Sewer Retrofit Design	Inflation	2027 CW Loan	0	0	0	0	535,800	0	0	535,800
Country Club Estates Sewer Retrofit	Inflation	2027 CW Loan	0	0	0	0	0	3,403,600	0	3,403,600
Sewer Line Rehabilitation	Inflation	S_Rev	0	0	0	0	0	168,600	0	168,600
Manhole Rehabilitation	Inflation	S_Rev	0	0	0	0	0	67,400	0	67,400
Total			\$99,617,025	\$38,027,260	\$13,860,740	\$12,775,020	\$22,469,200	\$21,305,420	\$0	\$208,054,665

Annual Project Funding Analysis

Water Revenues	W_Rev	\$933,900	\$1,312,800	\$1,172,300	\$109,800	\$49,400	\$67,400	\$0	\$3,645,600
Sewer Revenues	S_Rev	2,292,700	872,760	1,195,540	897,220	832,800	858,020	0	6,949,040
Operating Reserves	Reserves	4,760,525	131,000	0	0	0	0	0	4,891,525
Surface Water Expansion Reserves	SWE	0	5,120,000	8,944,500	5,358,200	0	0	0	19,422,700
Water Development Fees	W_Dev Fees	429,900	0	366,600	2,874,500	7,023,100	449,500	0	11,143,600
Wastewater Development Fees	WW_Dev Fees	3,500,000	6,233,600	1,553,300	2,397,900	1,629,500	1,187,800	0	16,502,100
2023 SRF Loan	2023 Loan	72,700,000	0	0	0	0	0	0	72,700,000
2023 Bank Loan	2023 Bank Loan	0	0	0	0	0	0	0	0
2024 SRF Loan	2024 Loan	0	24,357,100	628,500	0	0	0	0	24,985,600
2027 SRF Loan (CW)	2027 CW Loan	0	0	0	0	9,956,600	4,175,200	0	14,131,800
2027 SRF Loan (DW)	2027 DW Loan	0	0	0	0	2,977,800	12,385,500	0	15,363,300
2028 SRF Loan	2028 Loan	0	0	0	0	0	0	0	0

City of DeLand
2023 Utility Rate Study
Attachment 8: Capital Improvement Program

Description	Escalation Reference	Funding Source	Fiscal Year						Total	
			2023	2024	2025	2026	2027	2028		2029
2029 SRF Loan		2029 Loan	0	0	0	0	0	0	0	0
2030 SRF Loan		2030 Loan	0	0	0	0	0	0	0	0
Developer Funded Projects		Developer	0	0	0	1,137,400	0	2,182,000	0	3,319,400
Grant		Grant	15,000,000	0	0	0	0	0	0	15,000,000
Total Funding Sources			\$99,617,025	\$38,027,260	\$13,860,740	\$12,775,020	\$22,469,200	\$21,305,420	\$0	\$208,054,665
Annual Expenditures (less major projects)										
Water Expenditures		Water	\$595,100	\$20,918,300	\$10,987,200	\$9,370,100	\$10,000,900	\$12,835,000	\$0	\$64,706,600
Wastewater Expenditures		Sewer	89,457,400	10,354,360	1,108,840	736,420	10,740,000	7,215,220	0	119,612,240
Reclaimed Expenditures		Reclaimed	3,500,000	3,233,600	1,553,300	2,397,900	1,629,500	1,187,800	0	13,502,100
Admin Expenditures		Admin	6,064,525	521,000	211,400	270,600	98,800	67,400	0	7,233,725
Major Projects by Year		Major	0	0	0	0	0	0	0	0
Total			\$99,617,025	\$35,027,260	\$13,860,740	\$12,775,020	\$22,469,200	\$21,305,420	\$0	\$205,054,665

City of DeLand
2023 Utility Rate Study
Attachment 9: New Loan Issue Assumptions and Calculation

Financing Assumptions	New Debt						Total		
	2023 SRF Loan	2023 Bank Loan	2024 SRF Loan	2027 SRF Loan (CW	2027 DW Loan	2028 SRF Loan			
Construction Proceeds	\$72,700,000	\$0	\$24,985,600	\$14,131,800	\$15,363,300	\$0	\$127,180,700		
Contingencies	0	0	0	0	0	0			
Technical Services	0	0	0	0	0	0			
Administrative Allowance	0	0	0	0	0	0			
Eng Allowance	0	0	0	0	0	0			
Loan Costs	1,482,200	0	504,300	285,200	310,100	0			
Capitalized Interest	1,410,600	0	230,300	130,300	141,600	0			
Total Loan Amount	\$75,592,800	\$0	\$25,720,200	\$14,547,300	\$15,815,000	\$0	\$131,675,300		
Year of Borrowing	2023	2023	2024	2027	2027	2028			
Term	20	10	20	20	20	20			
Interest Rate	2.00%	5.00%	2.00%	2.00%	2.00%	2.00%			
Contingencies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Technical Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Eng Allowance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Loan Cost %	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%			
Construction Period Yrs	2.00	1.00	1.00	1.00	1.00	1.00			
Debt Service and System Allocation									
Annual Debt Service	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400		
First Year Payment (Fiscal Year)	2025	2024	2025	2028	2028	2029			
First Year Payment %	50.0%	100.0%	100.0%	100.0%	100.0%	100.0%			
Allocation:									
Water	0.0%	50.00%	61.5%	0.0%	100.0%	0.0%	24.0%		
Sewer	100.00%	50.00%	38.53%	100.00%	0.00%	100.00%	76.0%		
Payment Schedule									
Fiscal Year	2023 SRF Loan	2023 Bank Loan	2024 SRF Loan	2027 SRF Loan (CW	2027 DW Loan	2028 SRF Loan	Total	Water %	Sewer %
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2025	\$2,302,200	\$0	\$1,566,600	\$0	\$0	\$0	\$3,868,800	24.89%	75.11%
2026	\$4,604,400	\$0	\$1,566,600	\$0	\$0	\$0	\$6,171,000	15.61%	84.39%
2027	\$4,604,400	\$0	\$1,566,600	\$0	\$0	\$0	\$6,171,000	15.61%	84.39%
2028	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2029	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2030	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2031	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2032	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2033	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2034	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2035	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2036	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2037	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2038	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2039	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2040	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2041	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2042	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2043	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2044	\$4,604,400	\$0	\$1,566,600	\$886,100	\$963,300	\$0	\$8,020,400	24.02%	75.98%
2045	\$2,302,200	\$0	\$0	\$886,100	\$963,300	\$0	\$4,151,600	23.20%	76.80%
2046	\$0	\$0	\$0	\$886,100	\$963,300	\$0	\$1,849,400	52.09%	47.91%

City of DeLand
2023 Utility Rate Study
Attachment 9: New Loan Issue Assumptions and Calculation

Financing Assumptions	New Debt						Total		
	2023 SRF Loan	2023 Bank Loan	2024 SRF Loan	2027 SRF Loan (CW)	2027 DW Loan	2028 SRF Loan			
2047	\$0	\$0	\$0	\$886,100	\$963,300	\$0	\$1,849,400	52.09%	47.91%
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%

City of DeLand
2023 Utility Rate Study
Attachment 10: Miscellaneous Revenues

GL Number	Description	FY 2022 Adjusted	FY 2023 Budget	Adjustments	FY 2023 Adjusted	% Allocated To Water	Escalation Factor	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
401-0000-343-310	WATER OPERATING INCOME		\$11,463,000	(\$11,463,000)	\$0	100%	Constant	\$0	0	0	0	0
401-0000-343-320	WATER - REUSE		1,369,685	(1,369,685)	0	0%	Constant	0	0	0	0	0
401-0000-343-330	WATER SAME DAY SERVICE	11,000	11,000	0	11,000	100%	Constant	11,000	11,000	11,000	11,000	11,000
401-0000-343-350	WATER-OTHER INCOME	356,029	400,029	0	400,029	100%	Constant	400,030	400,030	400,030	400,030	400,030
401-0000-343-500	SEWER INCOME-COUNTRY PURE FOOD		225,087	(225,087)	0	0%	Constant	0	0	0	0	0
401-0000-343-510	SEWER INCOME-KENDALL/TYCO		120,000	(120,000)	0	0%	Constant	0	0	0	0	0
401-0000-343-520	SEWER INCOME-T.G. LEE DAIRY		119,311	(119,311)	0	0%	Constant	0	0	0	0	0
401-0000-343-530	SEWER OPERATING INCOME		11,869,000	(11,869,000)	0	0%	Constant	0	0	0	0	0
401-0000-343-550	SEWER OTHER INCOME	112,240	120,240	0	120,240	0%	Constant	120,240	120,240	120,240	120,240	120,240
401-0000-343-600	W&S LABORATORY SERVICES	36,641	36,641	0	36,641	50%	Constant	36,640	36,640	36,640	36,640	36,640
401-0000-343-920	INFRASTRUCTURE FEES	18,000	200,000	0	200,000	50%	Constant	200,000	200,000	200,000	200,000	200,000
401-0000-343-998	SVC CHARGE - WATER UTILITY - INACTIVE	0	0	0	0	100%	Constant	0	0	0	0	0
401-0000-349-100	PENALTY CHARGES	296,857	296,857	0	296,857	50%	Constant	296,860	296,860	296,860	296,860	296,860
401-0000-349-200	FIRE HYDRANT CHARGES	105,496	105,496	0	105,496	100%	Constant	105,500	105,500	105,500	105,500	105,500
401-0000-349-400	PLAT SURVEY	5,000	25,000	0	25,000	50%	Constant	25,000	25,000	25,000	25,000	25,000
401-0000-369-900	MISCELLANEOUS REVENUE	125,000	125,000	0	125,000	50%	Constant	125,000	125,000	125,000	125,000	125,000
401-0000-369-920	INSURANCE PROCEEDS	0	0	0	0	50%	Constant	0	0	0	0	0
401-0000-369-940	RED FLAG REVENUE	0	0	0	0	50%	Constant	0	0	0	0	0
401-0000-388-100	SALE OF CAPITAL ASSETS	0	0	0	0	50%	Constant	0	0	0	0	0
401-0000-389-700	COST SHARE FROM DELTONA	0	0	0	0	100%	Constant	0	0	0	0	0
401-0000-389-710	COST SHARE FROM ORANGE CITY	0	0	0	0	100%	Constant	0	0	0	0	0
401-0000-389-720	COST SHARE FROM VOLUSIA COUNTY	0	0	0	0	100%	Constant	0	0	0	0	0
401-9998-382-440	CONTRIBUTION FROM REFUSE FUND	0	0	0	0	50%	Constant	0	0	0	0	0
401-9998-382-450	CONTRIBUTION FROM STORMWATER FUND	0	0	0	0	50%	Constant	0	0	0	0	0
	Water Backflow Maintenance Revenue	(343,200)	0	0	0	100%	Constant	0	0	0	0	0
401-0000-384-000	DEBT PROCEEDS	0	40,640,000	(40,640,000)	0	50%	Constant	0	0	0	0	0
401-0000-388-100	SALE OF CAPITAL ASSETS	0	3,000	(3,000)	0	50%	Constant	0	0	0	0	0
401-0000-361-100	INTEREST EARNINGS	120,000	120,000	0	120,000	50%	Constant	120,000	120,000	120,000	120,000	120,000
	Total Miscellaneous Revenue	\$843,063	\$67,249,346	(\$65,809,083)	\$1,440,263			\$1,440,270	\$1,440,270	\$1,440,270	\$1,440,270	\$1,440,270

	2023	2024	2025	2026	2027	2028	2029
Water Allocation	\$918,274	\$918,280	\$918,280	\$918,280	\$918,280	\$918,280	\$918,280
Sewer Allocation	401,989	401,990	401,990	401,990	401,990	401,990	401,990
W Interest Income	60,000	60,000	60,000	60,000	60,000	60,000	60,000
S Interest Income	60,000	60,000	60,000	60,000	60,000	60,000	(60,000)
	\$1,440,263	\$1,440,270	\$1,440,270	\$1,440,270	\$1,440,270	\$1,440,270	\$1,320,270

City of DeLand
2023 Utility Rate Study
Attachment 11: Projected Water Revenue Requirements

Description	Projected Fiscal Year Ending September 30,					
	2023	2024	2025	2026	2027	2028
Operating Expenses	\$9,731,100	\$10,229,900	\$10,752,800	\$11,303,000	\$11,886,300	\$12,501,500
Debt Service						
Existing Debt	\$0	\$0	\$0	\$0	\$0	\$0
Additional Debt	0	0	963,100	963,100	963,100	1,926,400
Total Debt Service	\$0	\$0	\$963,100	\$963,100	\$963,100	\$1,926,400
Other Expenditures						
CIP Funding	\$933,900	\$1,312,800	\$1,172,300	\$109,800	\$49,400	\$67,400
Transfers	1,656,800	1,691,800	1,726,200	1,761,400	1,799,000	1,837,400
Surface Water Expansion Reserve Transfer	0	0	0	900,000	400,000	400,000
Total Other Revenue Requirements	\$2,590,700	\$3,004,600	\$2,898,500	\$2,771,200	\$2,248,400	\$2,304,800
Total Gross Revenue Requirements	\$12,321,800	\$13,234,500	\$14,614,400	\$15,037,300	\$15,097,800	\$16,732,700
Less Revenues from Other Sources						
Miscellaneous Revenues	\$918,274	\$918,280	\$918,280	\$918,280	\$918,280	\$918,280
Interest Income	60,000	60,000	60,000	60,000	60,000	60,000
Transfer from Operating Reserve	0	0	200,000	0	(900,000)	0
Net Revenue Requirements	\$11,343,526	\$12,256,220	\$13,436,120	\$14,059,020	\$15,019,520	\$15,754,420
Sales Revenues from Rates						
Billing Charge Revenue	\$1,424,200	\$1,449,800	\$1,475,900	\$1,502,500	\$1,529,500	\$1,557,000
Projected Revenue from FY 23 Rates	9,638,000	9,811,500	9,988,100	10,167,900	10,350,900	10,537,200
Total Revenue from Prior Increase	0	0	449,500	935,700	1,461,200	1,728,000
Total Revenue Before Current Year Adjustment	\$11,062,200	\$11,261,300	\$11,913,500	\$12,606,100	\$13,341,600	\$13,822,200
Current Year Rate Adjustments						
Current Year Rate Adjustment	0.00%	4.50%	4.50%	4.50%	2.00%	2.00%
Effective Month	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.
% of Current Year Effective	100%	100%	100%	100%	100%	100%
Total Revenue from Current Year Adjustments	\$0	\$441,500	\$469,700	\$499,700	\$236,200	\$245,300
Reclaimed Revenue Adjustment from Wastewater	\$0	\$1,001,400	\$1,141,750	\$1,301,850	\$1,484,300	\$1,692,400
Annual Water Rate Revenue	\$11,062,200	\$12,704,200	\$13,524,950	\$14,407,650	\$15,062,100	\$15,759,900
Net Revenue Surplus/Deficiency	(\$281,326)	\$447,980	\$88,830	\$348,630	\$42,580	\$5,480

City of DeLand
2023 Utility Rate Study
Attachment 12: Projected Sewer Revenue Requirements

Description	Projected Fiscal Year Ending September 30,					
	2023	2024	2025	2026	2027	2028
Operating Expenses	\$6,957,000	\$7,371,500	\$7,808,300	\$8,269,200	\$8,757,200	\$9,272,500
Debt Service						
Existing Debt	\$0	\$0	\$0	\$0	\$0	\$0
Additional Debt	0	0	2,905,700	5,207,900	5,207,900	6,094,000
Total Debt Service	\$0	\$0	\$2,905,700	\$5,207,900	\$5,207,900	\$6,094,000
Other Expenditures						
CIP Funding	\$2,292,700	\$872,760	\$1,195,540	\$897,220	\$832,800	\$858,020
Transfers	2,170,600	2,216,400	2,261,400	2,307,400	2,356,500	2,406,800
Total Other Revenue Requirements	\$4,463,300	\$3,089,160	\$3,456,940	\$3,204,620	\$3,189,300	\$3,264,820
Total Gross Revenue Requirements	\$11,420,300	\$10,460,660	\$14,170,940	\$16,681,720	\$17,154,400	\$18,631,320
Less Revenues from Other Sources						
Miscellaneous Revenues	\$401,989	\$401,990	\$401,990	\$401,990	\$401,990	\$401,990
Interest Income	60,000	60,000	60,000	60,000	60,000	60,000
Transfer from Operating Reserve	0	0	0	0	0	0
Net Revenue Requirements	\$10,958,311	\$9,998,670	\$13,708,950	\$16,219,730	\$16,692,410	\$18,169,330
Sales Revenues from Rates						
Projected Revenue from FY 23 Sewer Rates	\$12,438,200	\$12,662,100	\$12,890,000	\$13,122,000	\$13,358,200	\$13,598,600
Projected Revenue from Projected Reclaimed Rates	1,756,600	1,788,200	1,820,400	1,853,200	1,886,600	1,920,600
Total Sewer Revenue from Prior Increase	0	0	515,600	1,070,800	1,668,000	2,003,900
Total Reclaimed Revenue from Prior Increase	0	0	218,400	471,500	763,900	1,101,500
Total Revenue Before Current Year Adjustment	\$14,194,800	\$14,450,300	\$15,444,400	\$16,517,500	\$17,676,700	\$18,624,600
Current Year Sewer Rate Adjustments						
Current Year Rate Adjustment	0.00%	4.00%	4.00%	4.00%	2.00%	7.00%
Effective Month	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.
% of Current Year Effective	100%	100%	100%	100%	100%	100%
Total Sewer Revenue from Current Year Adjustments	\$0	\$506,500	\$536,200	\$567,700	\$300,500	\$1,092,200
Current Year Reclaimed Rate Adjustments						
Current Year Rate Adjustment	0.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Effective Month	Oct.	Oct.	Oct.	Oct.	Oct.	Oct.
% of Current Year Effective	100%	100%	100%	100%	100%	100%
Total Reclaimed Revenue from Current Year Adjustments	\$0	\$214,600	\$244,700	\$279,000	\$318,100	\$362,700
Total Revenue from Current Year Adjustments	\$0	\$721,100	\$780,900	\$846,700	\$618,600	\$1,454,900
Reclaimed Revenue Adjustment to Water		(\$1,001,400)	(\$1,141,750)	(\$1,301,850)	(\$1,484,300)	(\$1,692,400)
Annual Sewer & Reclaimed Rate Revenue	\$14,194,800	\$14,170,000	\$15,083,550	\$16,062,350	\$16,811,000	\$18,387,100
Net Revenue Surplus/Deficiency	\$3,236,489	\$4,171,330	\$1,374,600	(\$157,380)	\$118,590	\$217,770

City of DeLand
2023 Utility Rate Study
Attachment 13: Combined System Projected Debt Service Coverage

Description	Projected Fiscal Year Ending September 30,					
	2023	2024	2025	2026	2027	2028
System Revenues						
Total Water Revenue	\$11,062,200	\$12,704,200	\$13,524,950	\$14,407,650	\$15,062,100	\$15,759,900
Total Sewer & Reclaimed Revenue	14,194,800	14,170,000	15,083,550	16,062,350	16,811,000	18,387,100
Total Rate Revenues	\$25,257,000	\$26,874,200	\$28,608,500	\$30,470,000	\$31,873,100	\$34,147,000
Other Operating Revenues	1,320,263	1,320,270	1,320,270	1,320,270	1,320,270	1,320,270
Interest Income	120,000	120,000	120,000	120,000	120,000	120,000
Total System Revenues	\$26,697,263	\$28,314,470	\$30,048,770	\$31,910,270	\$33,313,370	\$35,587,270
Operating Expenses						
Water Operating Expenses	\$9,731,100	\$10,229,900	\$10,752,800	\$11,303,000	\$11,886,300	\$12,501,500
Sewer Operating Expenses	6,957,000	7,371,500	7,808,300	8,269,200	8,757,200	9,272,500
Total Operating Expenses	\$16,688,100	\$17,601,400	\$18,561,100	\$19,572,200	\$20,643,500	\$21,774,000
Net Revenues	\$10,009,163	\$10,713,070	\$11,487,670	\$12,338,070	\$12,669,870	\$13,813,270
Debt Service						
Existing Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
New Loans	0	0	3,868,800	6,171,000	6,171,000	8,020,400
Total Debt Service	\$0	\$0	\$3,868,800	\$6,171,000	\$6,171,000	\$8,020,400
Debt Service Coverage						
Senior Debt Coverage						
Coverage Ratio Calculated	N/A	N/A	2.97	2.00	2.05	1.72
Coverage Ratio Min. Target	1.50	1.50	1.50	1.50	1.50	1.50
Net Revenues Less Debt Service	\$10,009,163	\$10,713,070	\$7,618,870	\$6,167,070	\$6,498,870	\$5,792,870
Other Transfers:						
CIP Funding	\$3,226,600	\$2,185,560	\$2,367,840	\$1,007,020	\$882,200	\$925,420
Transfers	3,827,400	3,908,200	3,987,600	4,068,800	4,155,500	4,244,200
Surface Water Expansion Reserve Transfer	0	0	0	900,000	400,000	400,000
Total Other Transfers	\$7,054,000	\$6,093,760	\$6,355,440	\$5,975,820	\$5,437,700	\$5,569,620
Net Operating Surplus/(Deficit)	\$2,955,163	\$4,619,310	\$1,263,430	\$191,250	\$1,061,170	\$223,250

City of DeLand
2023 Utility Rate Study
Attachment 14: Combined Water and Sewer Fund Balance Projections

Description	Projected Fiscal Year Ending September 30,					
	2023	2024	2025	2026	2027	2028
Unrestricted Operating Reserve (Water and Sewer)						
Beginning Balance	\$6,578,145	\$3,828,907	\$8,317,217	\$9,580,647	\$9,771,897	\$10,833,067
Operating Surplus/(Deficit)	2,955,163	4,619,310	1,463,430	191,250	161,170	223,250
CIP Expenditures	(4,760,525)	(131,000)	0	0	0	0
Transfer to Operations	0	0	(200,000)	0	900,000	0
Transfer to Water Development Fee Fund	(943,876)	0	0	0	0	0
Transfer to Wastewater Development Fee Fund	0	0	0	0	0	0
Transfer in from SWER	0	0	0	0	0	0
Ending Balance	\$3,828,907	\$8,317,217	\$9,580,647	\$9,771,897	\$10,833,067	\$11,056,317
Min Target Balance (90 days)	\$5,058,600	\$5,303,700	\$5,560,000	\$5,829,300	\$6,114,800	\$6,415,400
Surface Water Expansion Reserve (SWER)						
Beginning Balance	\$19,038,576	\$19,038,576	\$13,918,576	\$4,974,076	\$515,876	\$915,876
Operating Transfer	0	0	0	900,000	400,000	400,000
CIP Expenditures	0	(5,120,000)	(8,944,500)	(5,358,200)	0	0
Transfer to Unrestricted Op. Reserve	0	0	0	0	0	0
Ending Balance	\$19,038,576	\$13,918,576	\$4,974,076	\$515,876	\$915,876	\$1,315,876
Water Development Fees						
Beginning Balance	\$4,265,315	\$6,332,891	\$7,914,491	\$9,157,991	\$7,922,591	\$2,568,091
Water Development Fee Revenue	1,553,600	1,581,600	1,610,100	1,639,100	1,668,600	1,698,600
Transfer from Operating Reserve	943,876	0	0	0	0	0
CIP Expenditures	(429,900)	0	(366,600)	(2,874,500)	(7,023,100)	(449,500)
Ending Balance	\$6,332,891	\$7,914,491	\$9,157,991	\$7,922,591	\$2,568,091	\$3,817,191
Wastewater Development Fees						
Beginning Balance	\$4,265,315	\$3,567,915	\$187,315	\$1,538,415	\$2,097,215	\$3,477,615
Wastewater Development Fee Revenue	2,802,600	2,853,000	2,904,400	2,956,700	3,009,900	3,064,100
Transfer from Operating Reserve	0	0	0	0	0	0
CIP Expenditures	(3,500,000)	(6,233,600)	(1,553,300)	(2,397,900)	(1,629,500)	(1,187,800)
Ending Balance	\$3,567,915	\$187,315	\$1,538,415	\$2,097,215	\$3,477,615	\$5,353,915