Stantec

City of Clearwater, FL

FY 2023 Miscellaneous Fees Analysis- Final Report

September 19, 2023

Stantec

September 19, 2023

Mr. Jay Ravins
Finance Director
City of Clearwater
100 S. Myrtle Avenue
Clearwater, FL 33756

Re: FY 2023 Miscellaneous Fees Update-

Final Report

Dear Mr. Ravins,

Stantec Consulting Services Inc. is pleased to present this Final Report of the FY 2023 Miscellaneous Fees Analysis (Study) that we completed for the City of Clearwater, Florida (City) and its Public Utilities Department. We appreciate the fine assistance provided by you and each of the members of City staff who participated in this Study.

If you or others at the City have any questions, please do not hesitate to call me at (813) 269-6010 or email me at leticia.doohaluk@stantec.com. We appreciate the opportunity to be of service to the City and look forward to working with you again in the near future.

Sincerely,

Leticia Doohaluk

Leticia Doohaluk
Senior Manager

777 S. Harbour Island Blvd., Suite 600
Tampa, Florida 33602
(813) 269-6010
leticia.doohaluk@stantec.com

Enclosure

TABLE OF CONTENTS

1. INTRODUCTION 4
1.1 BACKGROUND 4
1.1 OBJECTIVES 5

2. CUSTOMER DEPOSITS 6
2.1 DESCRIPTION 6
2.2 PROPOSED CUSTOMER DEPOSITS AND IMPLEMENTATION 6

3. USER FEES 8
3.1 DESCRIPTION 8
3.2 NEW USER FEES 9
3.3 PROPOSED USER FEES AND IMPLEMENTATION 9

4. FIRE PROTECTION CHARGES 10
4.1 DESCRIPTION 10
4.2 COST BASIS 10
4.3 RESULTS 11
4.4 PROPOSED FEES AND IMPLEMENTATION 12

5. WATER, SEWER, AND LAWN IMPACT FEES 13
5.1 DESCRIPTION 13
5.2 LEGAL CONSIDERATIONS 13
5.3 METHODOLOGY 14
5.4 SYSTEM VALUE – COST BASIS 15
5.5 SYSTEM CAPACITY – EQUIVALENT RESIDENTIAL UNITS (ERUS) 16
5.6 LEVEL OF SERVICE 17
5.7 RESULTS 18
5.8 BENCHMARKING – IMPACT FEES 18
5.9 PROPOSED FEES AND IMPLEMENTATION 20

6. BENCHMARKING 21
6.1 MISCELLANEOUS FEES 21
6.2 FIRE PROTECTION MONTHLY FEES 22
6.3 WATER AND SEWER IMPACT FEES 22

1. INTRODUCTION

Stantec Consulting Services Inc. (“Stantec”) has conducted a Miscellaneous Fee Analysis (“Study”) for Clearwater’s (City’s) Water and Sewer Systems (“Utility”). This report describes the source data, assumptions, procedures, results, and recommendations of the Study.

1.1 BACKGROUND

The City‘s Water System includes multiple wells, three water treatment plants (two of which use reverse osmosis), water storage and a distribution system. The Sewer System includes three wastewater reclamation facilities along with collection and transport systems. The City serves more than 34,000 water and sewer customers and provides approximately 11 million gallons per day of potable water, a portion of which is purchased from Pinellas County.

With a keen focus on Utility financial soundness, user charge equity and because miscellaneous fees haven’t been updated in quite some time, utility management retained Stantec to perform a comprehensive analysis of select miscellaneous fees. Management’s goal was to reflect its current costs and processes, identify potential new fees currently not charged but for which the Utility provides service and understand how similar fees of other local agencies compare.

For purposes of this Study, miscellaneous fees refer broadly to the Utility’s ancillary fees for specific services that supplement its base and volumetric charges or rates applied to customers for ongoing utility services. The Utility’s miscellaneous fees evaluated represent less than a percent of the Utility’s total annual revenues. However, implementing cost-based fees improves transparency, equity, and allows for review of internal processes required to perform the associated activities. Figure 1 summarizes the categories of miscellaneous fees evaluated during this Study.

Figure 1 - Miscellaneous Fees Categories

1.1 OBJECTIVES

The principal objectives and components of the Study are as follows:

Customer Deposits Analysis – Review the Utility's existing service deposits policy, meet with City staff to discuss constraints, and suggest updates or modifications as appropriate.

User Fees Analysis – Review the Utility's one-time user fees associated with a specific activity, or group of activities, or customer request. City staff and Stantec evaluated these fees using Stantec's cost calculation templates to determine the costs associated with user fees, including labor, benefits, overhead, equipment and other related expenses.

Fire Protection User Fees Analysis – Review the private fire protection service fees provided by the Utility in accordance with the current cost of service, Utility policy objectives, and industry practices.

Water, Sewer and Lawn Impact Fees Analysis – Update the Utility's Water, Sewer and Lawn Impact Fees and align them with the costs to provide capacity to new connections. Review and calculate these fees considering the Utility's policies, industry accepted methodologies, and the Utility's specific system configuration, historical and planned investments, available data, and local requirements.

Benchmarking – Perform a comparison of miscellaneous fees for local agencies to help inform the implementation of new fees and changes to existing fees.

2. CUSTOMER DEPOSITS

.

2.1 DESCRIPTION

Because the Utility bills in arrears, it carries the risk of nonpayment for costs incurred for services already rendered. As such, it is common for utilities to require customers to pay a deposit prior to the start of service. The City currently requires a deposit from customers at the time of account set up, which the City remits back to customers after one year of good standing payment history or may apply to the final bill balance if the account is closed prior to the one year period.

2.2 PROPOSED CUSTOMER DEPOSITS AND IMPLEMENTATION

The Utility's deposits fall into two categories: Permanent deposits, required of connections to the Utility system without a defined turn off or end date, and Temporary deposits, which reflects connections with an anticipated turn off or end date (i.e., 10 days, 2 weeks).

Permanent Services: The City's current deposit policy for water, lawn, reclaimed and sewer permanent service is the greater of two times the minimum monthly charge or two times the average monthly bill for service for that address or service location. If there is no location history from a previous customer, the deposit is set equal to two times the minimum monthly charge.

It is common within the industry for customer deposits to be based on one to four months of an average or typical bill and consistent with the Utility's billing frequency and collection practices. Stantec recommends that the Utility continue with its current permanent deposit policy, as it avoids a common issue of utilities that have set dollar amounts listed for deposits and are not updated as often as the recurring utility rates. Thus, creating a discrepancy between the surety of the deposit and the risk the utility carries for non-payment.

Temporary Services: Currently, the City collects a separate temporary water service deposit for either a one week maximum service time period or a three days maximum service time period. City staff indicated that both deposits are generally used for property clean out or move out services and that a seven-day maximum service time period deposit is most often applicable. As such, Stantec recommends the combining of these two deposits into one, Cleanup / Moveout, for temporary service not to exceed seven consecutive days and adjusting the deposit to $80 from $65.

Furthermore, the City collects temporary potable water deposits by meter size. Staff indicated that temporary potable services for meter sizes larger than 2" are rarely necessitated. As such, Stantec recommends that the temporary potable water deposits be capped at the same level as the current deposit for 2" meter size, which is $900.

The City's existing deposit policy includes a temporary non-potable water deposit also known as a hydrant deposit. However, it does not include a reclaimed water deposit. Discussion with staff identified the need to add a temporary reclaimed water deposit option, as temporary reclaimed water demand has increased

most recently. As such, Stantec recommends the addition of the temporary reclaimed water deposit at the same level as the non-potable (Hydrant) water deposit of $500.

The existing temporary non-potable (hydrant) deposit includes an estimated usage component. Given the negligible cost benefit of estimating usage for each non-potable (hydrant) deposit request, Stantec recommends the removal of the estimated usage component of the non-potable deposit.

Furthermore, the non-potable (hydrant) deposits include a $25 service charge applied to the final bill to recover administrative costs of connecting temporary services. Since both the temporary potable water and temporary reclaimed water services require administrative efforts to set up, Stantec also recommends that the $25 service charge be added to the final bills of both the temporary potable water and the reclaimed water deposits.

Stantec recommends that the Utility should review these deposits every three to five years. The current and proposed deposits are presented in Appendix C along with a comparison to local benchmarking.

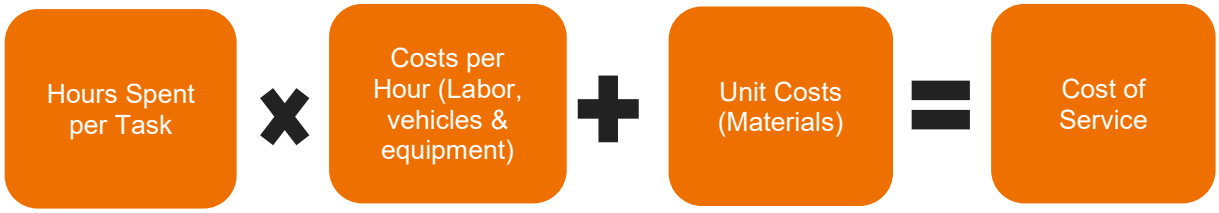
3. USER FEES

3.1 DESCRIPTION

User fees refer to the Utility's ancillary fees associated with the provision of specific services for individual customers. Various service charges like turn-on/off fees, meter changes and meter reading fees, are examples of the types of services for which the City has user fees. These types of activities are non-recurring in nature. The primary intent of user fees is to ensure the recipient of a specific service bears the costs associated with City providing that service or to influence customer behavior, reducing improper use of the system, such as bypassing the meter, broken locks placed on meters delinquent payments, or tampering with a hydrant.

The cost of service for user fees are calculated by determining the costs, including both the time and materials, necessary to provide the service. Identification of the type of employee(s) involved in providing each service (i.e., meter reader, utility maintenance specialist, utility supervisor, customer service representative, engineering technician, and others), the materials (i.e., water meter and box, couplings, valves, and others) and vehicles and/or equipment used is the first step in developing appropriate fees. The employee(s) cost, including benefits are then added to the costs of materials, vehicles, and equipment, including allowances for any overhead allocations such as purchasing, warehousing, etc. to determine the charge for each respective service. Figure 2 outlines this process.

Figure 2 – User Fee Calculation Process



To facilitate the calculations, Stantec employed a standardized cost template to provide a consistent and repeatable process for assigning the activities and associated costs required for each miscellaneous fee. Through a series of multiple interviews and work sessions, Stantec and Utility staff discussed in detail the Utility's processes and populated the templates to reflect the types and amount of cost for each miscellaneous service provided.

Schedule 1 of Appendix A provides a summary of the supporting cost data and assumptions for unit labor, materials, vehicles, and equipment costs utilized in the development of miscellaneous fees.

3.2 NEW USER FEES

The Utility has several existing user fees, but City staff had identified twenty-four of these as fees to be evaluated as part of this study. Furthermore, during the study, Utility staff identified one new user fee, Install New Lateral Fee (if no tap is available). Although the cost of providing this service has historically been recovered by the City based on a case-by-case calculation performed by the engineering department, City staff explained that occurrences of this work are similar in cost and a case by case calculation is not warranted. As such, a standardized process was developed to recover the cost of this work. Furthermore, City staff identified that the cost basis used in these case-by-case calculations did not include the most current labor and material costs of the Utility, thus the fee was updated and reflect the most up to date costs as detailed in Schedule 1 of Appendix A.

3.3 PROPOSED USER FEES AND IMPLEMENTATION

The proposed user fees considered the potential impacts to customers, comparison to local benchmarking, and the Utility's overall cost recovery objectives. Appendix C presents a comparison of the current fees, and proposed user fees described herein. Upon completion of the Study, Stantec will provide the final cost computation templates to the Utility for reference and future updates to reflect changes in costs and/or processes.

Furthermore, Stantec recommends that City implement the proposed user fees as presented in Schedule 2 of Appendix C and review these fees every three to five years to account for changes in the Utility's costs of providing the services and/or changes in processes that may occur. It is noteworthy that two of the Utility's proposed user fees reflect partial cost recovery, the Turn on and Turn-off fees, to be more closely aligned with the identified costs but also more comparable to the benchmarking range.

4. FIRE PROTECTION CHARGES

4.1 DESCRIPTION

The Utility incurs costs to provide fire protection services throughout its water distribution system to ensure the availability and appropriate pressure of water to address firefighting needs. Fire protection (both public and private) services differ from the other water services provided by the City in that these services are provided on a standby basis and are not extensively used but must be available.

Utilities provide public fire protection via a network of fire hydrants often located within rights-of-way for the benefit of the system. Customers with private fire protection services are usually commercial or large residential customers with dedicated lines for additional fire protection beyond what a water system provides in overall system public fire protection.

For cost recovery purposes, the City has historically recognized that costs associated with the provision of public fire protection are shared amongst all the system's customers through their rates and charges and assesses a separate charge for customers with private fire lines or hydrants with standby service. This cost recovery approach is consistent with industry practice as outlined in the American Water Works Association's (AWWA) *Manual of Water Supply Practices M1, Principles of Water Rates, Fees, and Charges, seventh edition.*

4.2 COST BASIS

Since the City does not have a recent base extra capacity or commodity demand cost allocation study, the Maine Public Utilities Commission fire protection curve which is based on population and peak hour water demands, was used to determine total costs of fire protection, as outlined in the AWWA *Manual of Water Supply Practices M1, Principles of Water Rates, Fees, and Charges, seventh edition.* As such, Stantec reviewed the Utility's water system cost of service, peak hour demands, and population served with staff and identified the portion of system costs associated with providing public and private fire protection as summarized in Table 4-1.

Fire Protection Charges

Table 4-1 - Fire Protection Costs

Line	Description	Clearwater	Source/Notes:
1	Peak Hour Flow (GPM)	20,023	FY22 as provided by City Staff
2	Residential Accounts - Retail	29,127	FY 2022 Billing Data Avg Residential Customer Count
3	Persons per Household	2.30	U.S. Census Bureau
4	Population Served (Estimate)	66,992	Line 3 * Line 4
5	Maine Curve Ratio	2.61	*Source: AWWA M1 Manual, 7th Ed*. Page 159. Formula = 1,020 SQRT of Population (000s) * (1 - 0.01 SQRT Population (000s)
6	% of Revenue to Public Fire Protection	6.0%	Estimated per result of Line 5 on Maine Curve
7	FY 2023 Revenue Estimate	$ 42,906,583	Projected FY 23 Water Revenues most recent Rate Study
8	$ Attributed to Fire Protection	$ 2,574,395	Line 6 * Line 7

4.3 RESULTS

After identifying the total fire protection costs, Stantec used the Utility's units of service provided by City staff (i.e., number of public and private fire hydrants and private fire lines) and the cost of service associated with providing private fire protection as summarized in Table 4-2.

Table 4-2 - Allocation of Fire Protection Costs[1]

	Units of Service					
Description	**Number of Services**	**Demand Factor**	**Equivalent Unit Factor**	**Equivalent Units**	**Percentage Allocation**	**Allocation**
Public Fire Service						
Fire Hydrants	4,003	111.31	1.00	4,003	78.48%	$2,020,315
Private Fire Service						
Fire Hydrants	43	111.31	1.00	43		
Private Fire Lines: Service Size						
3/4"	44	111.31	1.00	44		
1/2"	8	111.31	1.00	8		
1"	3	111.31	1.00	3		
1 1/4"	18	111.31	1.00	18		
2"	155	111.31	1.00	155		
3"	1	111.31	1.00	1		
4"	188	111.31	1.00	188		
6"	364	111.31	1.00	364		
8"	122	237.21	2.13	260		
10"	2	426.58	3.83	8		
12"	1	689.04	6.19	6		
Subtotal: Private Fire Service	949			1,098	21.52%	$554,080
Total: Fire Protection	4,952			5,101		$2,574,395

[1] Assumes a demand factor of 111.31 for 6-in. fire lines based on the Hazen-Williams equation for flow through pressure conduits as diameter raised to power of 2.63.

Fire Protection Charges

Table 4-3 summarizes the calculated annual and monthly unit cost of service associated with private fire protection services and the resulting cost of service compared to the Utility's current fees.

Table 4-3 - Private Fire Protection Unit Costs and Current Fee Comparison

	Units of Service			Calculated			Calculated		
Description	Number of Services	Demand Factor	Equivalent Units	Annual Unit Cost	Current Annual Fees	$ Change	Monthly Unit Cost	Current Monthly Fees	$ Change
Public Fire Service									
Fire Hydrants	4,003	111.31	4,003	$504.70					
Private Fire Service									
Fire Hydrants	43	111.31	43	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
Private Fire Lines: Service Size									
3/4"	44	111.31	44	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
1/2"	8	111.31	8	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
1"	3	111.31	3	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
1 1/4"	18	111.31	18	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
2"	155	111.31	155	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
3"	1	111.31	1	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
4"	188	111.31	188	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
6"	364	111.31	364	$504.70	$60.00	$444.70	$42.06	$5.00	$37.06
8"	122	237.21	260	$1,075.53	$108.00	$967.53	$89.63	$9.00	$80.63
10"	2	426.58	8	$1,934.17	$168.00	$1,766.17	$161.18	$14.00	$147.18
12"	1	689.04	6	$3,124.23	$240.00	$2,884.23	$260.35	$20.00	$240.35
Subtotal: Private Fire Service	949		1,098		$63,192				
Total: Fire Protection	4,952		5,101						

4.4 PROPOSED FEES AND IMPLEMENTATION

As summarized, the Utility's cost of service is higher than the current private fire protection fees. As such, Stantec recommends increasing the Utility's standby fire protection service fees to reflect the cost of service in a four-year phase in approach starting in FY 2024. This phased in approach is presented in Appendix C. Furthermore, Stantec recommends that the Utility update these fees more regularly (every four to five years) as part of a rate study given their more recurring nature.

5. WATER, SEWER, AND LAWN IMPACT FEES

5.1 DESCRIPTION

Within the water and wastewater industries, an impact fee[2] is a one-time fee paid by a new customer for infrastructure and facilities needed to provide capacity and by existing customers requiring increased system capacity. Such fees are the mechanism to provide capacity for new customers and minimize the extent to which existing customers must bear the cost of facilities used to serve new customers.

In general, these fees are based upon the costs of major backbone infrastructure necessary to provide service to all customers, including water supply facilities, treatment facilities, effluent disposal facilities, and water and sewer transmission mains. The City currently assesses these fees to recover the cost of capacity from additional connections to each respective system on new and upsized water, wastewater, and lawn (irrigation).

Periodic review of impact fees helps to ensure that the level of fees provide an accurate representation of the Utility's current unit costs to provide capacity. The City's fees have not been updated in several years. As such, Utility staff requested a review and update of its water, sewer, and lawn impact fees in the Study.

5.2 LEGAL CONSIDERATIONS

Stantec takes a conservative approach in developing capital (capacity related) charges for new utility infrastructure in Florida (such as the City's impact fees) consistent with the statutory guidelines of the Florida Impact Fee Act, which was created in 2006 by Senate Bill 1194, outlined in Section 163.31801 of the Florida Statutes. Most notably, this legislation requires 1) that the calculation of impact fees be based upon the most recent, localized data, 2) separate reporting/accounting of impact fee revenue and expenditures in a distinct fund, 3) that the administrative charges collected in impact fees be based upon actual costs, and 4) that 90 days' notice be given prior to the effective date of an ordinance or resolution imposing a new or increased impact fee.

The courts and the referenced legislation have fundamentally addressed three areas associated with the development of impact fees. These areas include: 1) "fair share" allocations dealing with payment of impact fees by the affected property owners, 2) "rational nexus" standards, which focus on the expenditure or purpose of the fees, and 3) "credit" allowances, which recognize offsets in the calculation of impact fees.

The "fair share" allocations would require that an impact fee should only be used for capital expenditures that are attributable to new growth. Additionally, the "fair share" allocation principles recognize that the cost of facilities used by both existing customers and new development must be apportioned between the two user groups, such that the user groups are treated equally, and one group does not subsidize the other.

[2] Often referred to throughout the industry as capital charges, system development charges, capacity charges, impact fees, or connection fees.

Water, Sewer, and Lawn Impact Fees

The "rational nexus" standards require that there be a reasonable relationship between the need for capital facilities and the benefits received by new customers for which the impact fees will be expended. There are two general conditions that limit where and when impact fees can be collected and used. With respect to the first condition, although there is no specific limit as to distance between an applicant paying the facilities charges and the capital expenditure to be constructed by the charge, there should be a general geographical relationship between charge collection and use. The second nexus condition recognizes that the property must receive a benefit from the service for which the impact fees are being applied. With respect to the water and sewer impact fees, the water and sewer facilities are used by and constructed on behalf of all the customers of the Utility, and they benefit both residential and commercial customers. As such, all new growth requesting capacity from the Utility (either water, lawn and/or sewer) should be subject to impact fees.

The "credit" allowances recognize that if a public agency has received property or infrastructure in the form of cost-free capital or if there is another revenue source that will be used for the capital expenditures necessitated by new growth (i.e., debt financing), a credit should be included within the development of impact fees. Specifically, "credits" should be determined as part of calculating impact fees to recognize any grants, contributions by developers, assessments, and other sources that provide funds for the same capital expenditures included in the impact fees to avoid a double recovery of costs.

The development of updated unit costs of capacity, impact fees, for the City in this Study was done consistent with the aforementioned guidelines and practices for impact fees in Florida.

5.3 METHODOLOGY

There are three primary approaches for the calculation of impact fees within the industry:

Buy-In – This approach uses the value of the utility's existing assets as the basis for the fee calculation. This approach is most appropriate for a system with considerable excess capacity such that most new connections to the system will be served by that existing available capacity or when a utility does not have substantial or representative growth and expansion related projects planned in its capital improvement plan (CIP).

Incremental – This approach uses a utility's planned multi-year CIP to determine projects that are associated with the provision of additional system capacity as the cost basis for the fee. This approach is most appropriate where 1) the existing system has limited excess capacity to accommodate growth, and 2) the CIP has a substantial number of projects that provide additional system capacity for each functional system component to be representative of the cost of capacity for an entire system.

Combined – This approach uses the system's existing assets as well as the growth-related CIP as the cost basis for the fee calculation. This approach is most appropriate to use when 1) there is excess capacity in the existing system that will accommodate some growth, but additional capacity is needed in the relative short-term as reflected in the CIP, and 2) the CIP includes significant projects that will provide additional system capacity but does not necessarily have sufficient projects in each functional component to be reflective of a total system.

Water, Sewer, and Lawn Impact Fees

The Study used the buy-in approach as the cost basis for the water, sewer, and lawn impact fees because the Utility can accommodate near-term growth with the current capacity, and it does not have significant expansion projects identified in the near-term to be able to serve new growth or redevelopment. As such, the buy-in approach represents the most current estimate of a unit cost for system capacity.

The first step in calculating the fees was to determine the cost basis for each major system (water and sewer) function (i.e., transmission, treatment, supply, disposal). The second step was to determine each system's capacities by functional cost component as stated in terms of ERUs.

5.4 SYSTEM VALUE – COST BASIS

The accounting records for the Utility's existing and in-service assets serve as the basis to determine the water and sewer system's value. Stantec evaluated the Utility's fixed asset listing, accounting records of assets, which included an asset number and description, location description, purchase date or year in service, useful life, and net book value of each asset.

Stantec removed contributed assets (assets contributed by a developer or received at no cost such as grants), and assets with a useful life of 10 years or less and original value of $50,000 or less, as minor vehicles and equipment that do not represent investment in backbone or capacity related infrastructure. Stantec then allocated each fixed asset by its corresponding system and functional cost components and provided that allocation list to Utility staff for review. Water assets were functionalized by supply/treatment and distribution, whereas sewer assets were functionalized by treatment/disposal and collection. General and Administrative assets were split amongst each functional component based on their share of the direct asset allocation.

To determine the current system value, FY 2022 replacement cost, for the water and sewer systems, Stantec escalated the net book value of each asset utilizing the Engineering News Record (ENR) Construction Cost Index and the year the City placed each asset in service [3]. In this way, Stantec identified the value of the water and sewer systems stated in terms of replacement cost new less depreciation (RCNLD).

A sewer interlocal agreement between the Cities of Clearwater and Safety Harbor allocates 4 million gallons per day (MGD) of capacity in the sewer system, from the North East Plant's total 13.5 MGD of capacity, to the City of Safety Harbor. As such, 29.6% (4 ÷ 13.5) of the value of assets associated with the North East Plant were excluded from the impact fee calculation as "capacity allocated to Safety Harbor". Schedule 1 of Appendix B provides the Utility's fixed assets in service, RCNLD, and applicable allocations for calculation of the water and sewer impact fees under the buy-in approach.

Once the RCNLD was determined for the water and sewer systems, a credit was applied to the respective system value in recognition of outstanding debt incurred to fund the existing system in service. Upon connection to the system, new customers will begin will pay recurring monthly rates which recover the cost

[3] Land assets were escalated using Bank of International Settlement, Real Residential Property Prices for United States index.

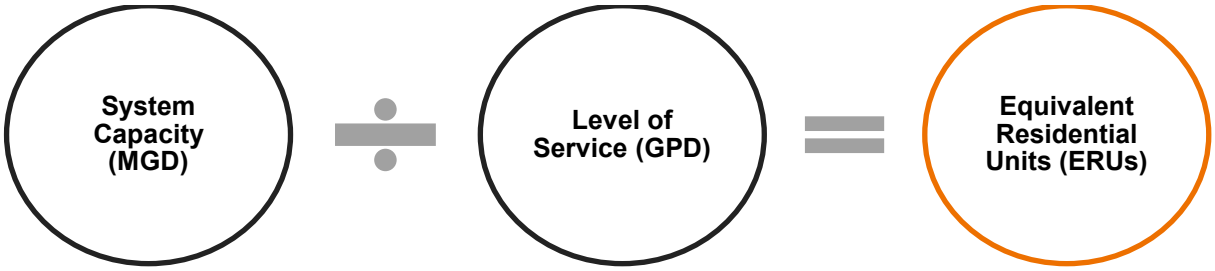
of existing debt service. Therefore, to avoid a double recovery a credit is given within the impact fee calculation.

5.5 SYSTEM CAPACITY – EQUIVALENT RESIDENTIAL UNITS (ERUS)

Once the total cost basis of each system by functional cost component was determined, the next step was to determine the system capacities as stated in terms of equivalent residential units (ERUs).

Expressing the system capacities in terms of ERUs allows for the development of the unit pricing of capacity which is essential for the determination of water and sewer impact fees. The total system capacity stated in MGD for each system divided by the level of service stated in terms of gallons per day (GPD) per ERU is equal to the total number of ERUs that the Utility can serve with the identified infrastructure outlined herein. Figure 3 provides a summary of the conversion calculation from system capacity stated in terms of flow to capacity in ERUs.

Figure 3 - Equivalent Residential Units Calculation



The City's water and sewer systems consist of numerous functional components such as water treatment, source of supply, transmission, and storage. Each of the functional components have a physical or regulatory permitted capacity. While treatment, supply, and disposal capacities are generally accepted to be either the physical or regulatory permitted capacity of such facilities and are readily available, transmission system capacities are more difficult to quantify.

Therefore, it is common to define the capacity for all functional components (including the transmission facilities) based on the system's total treatment capacity. This approach was utilized for the determination of the Utility's system capacities. The rationale is that even if the transmission and pumping portion of either system is larger than that system's treatment capacity, the only capacity the system can offer to its users is its total treatment capacity.

Table 5-1 summarizes the capacity by function used in the fee calculation. It is important to note that 4.0 MGD of sewer capacity allocated to Safety Harbor was removed from this calculation along with its representative asset value as discussed in section 5.4 of this report. A such, total sewer system capacity is 24.5 MGD rather than the full 28.5 MGD. The water and sewer system capacities reflect existing assets in service rather than future capacities.

Table 5-1 - System Capacities: Million Gallons per Day

System	Supply / Treatment	Distribution / Collection
Water	14.3	14.3
Sewer	24.5	24.5

5.6 LEVEL OF SERVICE

In the evaluation of the capital facility needs for providing water and sewer utility services, it is critical to define a level of service. The “level of service” means an indicator of the extent or degrees of service provided by, or proposed by a facility, based on, and related to the operational characteristics of the facility. Utilities establish level of service standards to ensure provision of adequate facility capacity for future development and for purposes of issuing development orders or permits.

For water and sewer systems, the level of service is the amount of capacity allocable to an ERU expressed as the amount of usage in gallons. This reflects the amount of capacity allowable per ERU represented by a 5/8”. or 3/4" meter equivalent for a single-family residence, whether they use such capacity or not. The Utility’s level of service was defined by the City’s most recent Comprehensive Plan, which is 100 gallons per day (gpd) per capita for both water and sewer service. U.S. Census data for the City of Clearwater area as of June 2023 reflects 2.3 persons per household. As such the level of service per household or 1 ERU is 230 gallons per day as summarized in Table 5-2.

Table 5-2 - Level of Service

Description	Water	Wastewater	Notes
Demand per Capita (GPD)	100	100	City’s Comprehensive Plan
Persons per Household	2.30	2.30	U.S. Census data (City of Clearwater)
Level of Service (GPD)	**230**	**230**	**Line 1 X Line 2**

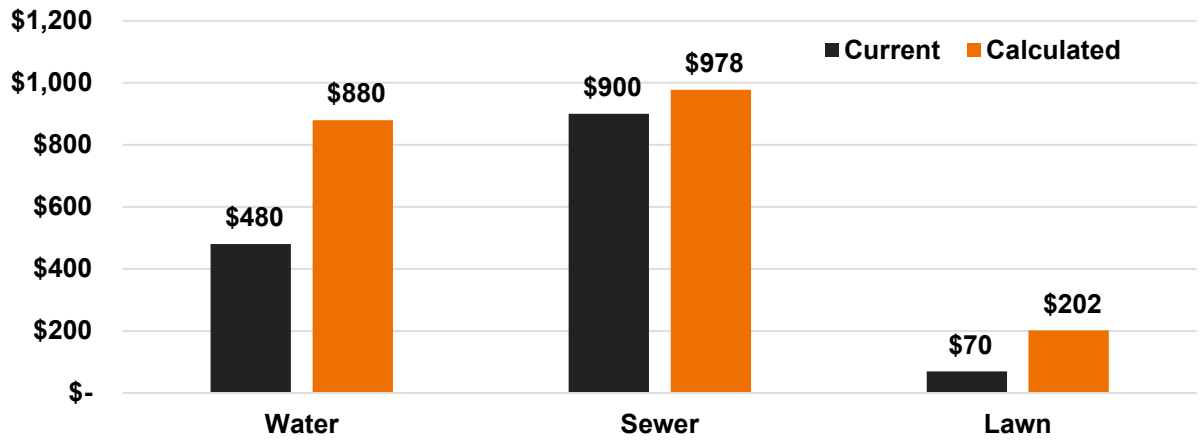
Lawn (Irrigation) Impact Fees

Stantec performed an analysis of the City’s FY 2022 billing records and identified that an average lawn customer uses 52.18 gallons per day. Given that an equivalent residential unit requires 230 gallons per day, the lawn impact fee is calculated to reflect 23% that of an equivalent residential unit (52.18 gpd ÷ 230 gpd). Lawn impact fees are intended to capture incremental demands associated with irrigation above what is effectively included in the domestic water demand level of service assumptions.

5.7 RESULTS

After determining the cost basis, net RCNLD, of each system and the number of ERUs that each system can serve, unit costs of capacity are determined by dividing the cost basis by the total number of ERU's a system can serve. Figure 4 presents the calculated unit costs of capacity by system (water, sewer and lawn) at full (100%) cost recovery and compares them against the City's current impact fees. This comparison demonstrates that the City's existing impact fees, which have been in place for decades, are lower than, the Utility's true cost of capacity. Details of the calculated fees are presented in Schedules 4, 5 and 6 of Appendix B.

Figure 4 - Current and Calculated Water, Sewer and Lawn Impact Fees Per ERU



5.8 BENCHMARKING – IMPACT FEES

As part of the analysis, Stantec performed a comparison of local communities to identify the market range of water and sewer capital charges like the Utility's water and sewer impact fees for a single-family residential customer (one ERU).

These comparisons are presented, but an in-depth analysis has not been performed to identify the methods used in the development of the water and sewer capacity charges imposed by the other utilities, nor has any analysis been performed to determine whether all of the cost of new facilities is recovered from such fees (or if some percentages of the costs are recovered through user rates). Additionally, Stantec did not conduct an analysis as to the types of capital facilities currently in service or planned for the utilities surveyed which could have material differences. As such, these types of comparisons often reflect wide variations between communities.

Water and sewer impact fees may differ among utilities for a variety of reasons including the following:

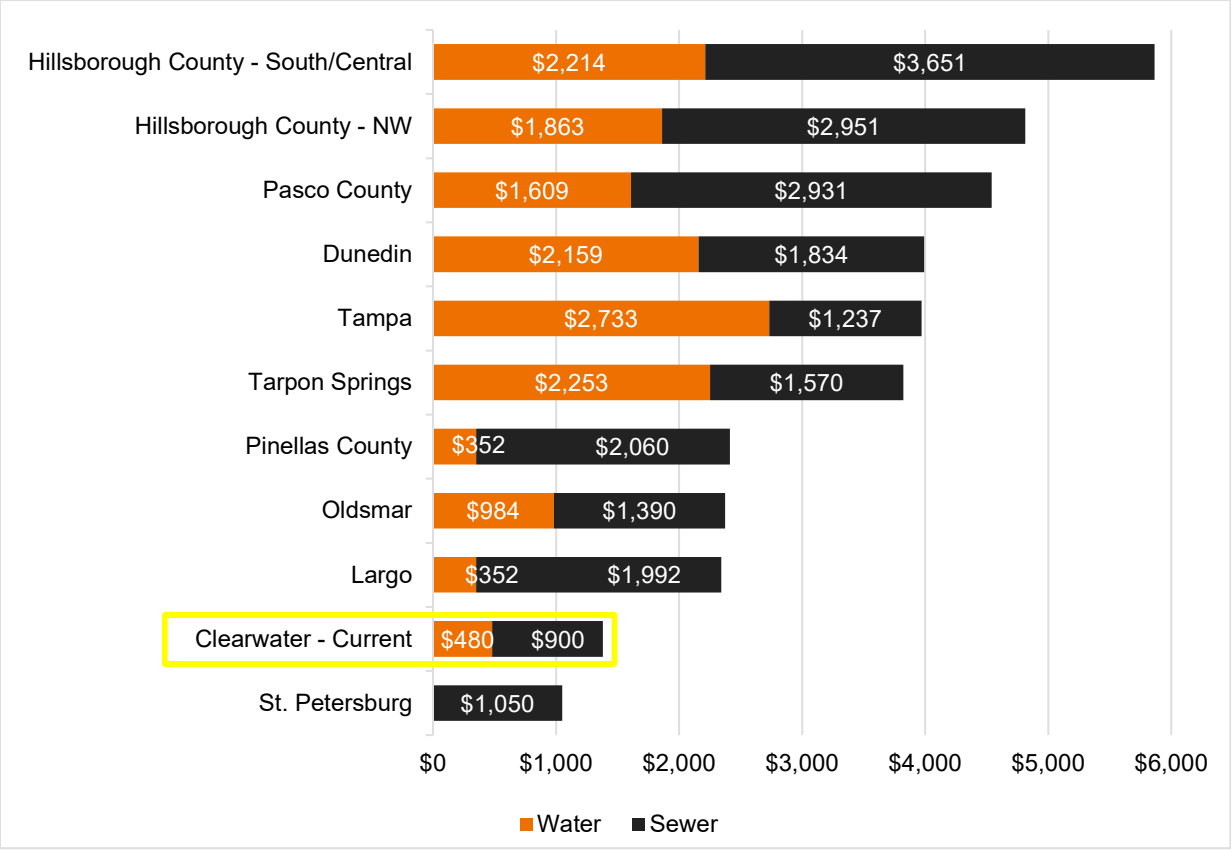
- Source of supply and proximity thereto
- Type and complexity of treatment
- Effluent disposal method

Water, Sewer, and Lawn Impact Fees

- Density of service area
- Availability of grant funding to finance Capital Improvement Projects (CIP)
- Age of system
- Utility life cycle (i.e., growth-oriented vs. mature)
- Level of service standards
- Methodology used and date or period of last fee update.

Figure 5 presents the results of the local comparison, which demonstrate that the Utility's existing and calculated water and sewer impact fees are among the lowest within the surveyed utility systems, but the calculated fees are consistent with Stantec's industry experience and knowledge of current impact fees throughout Florida.

Figure 5 - Water and Sewer Impact Fees Comparison



5.9 PROPOSED FEES AND IMPLEMENTATION

Recent and relevant updates to the Florida Impact Fee Act ("Act") legislation[4] limits impact fee increases to 50%. In fact, the Act defines that any fee increases between 0% and 25% should be implemented in two equal increments and a fee increase greater than 25% but equal to or less than 50% should be implemented in four equal increments. Furthermore, impact fees may not increase more than once every 4 years.

Since it is Stantec's conservative approach to follow Florida Impact Fee Act guidelines, Stantec developed a phased approach to implementing increases to the Utility's water, sewer and lawn impact fees. The phased in approach for one equivalent residential unit is outlined in Table 5-3, fees for larger connection sizes are shown in Appendix C.

Table 5-3 - Proposed Water, Sewer and Lawn Impact Fees Per ERU

System	Current	FY 2023	FY 2024	FY 2025	FY 2026
Water Impact Fees ($/ERU)	$480	$540	$600	$660	$720
Sewer Impact Fees ($/ERU)	$900	$939	$978	$978	$978
Lawn Impact Fees ($/ERU)	$70	$79	$88	$96	$105
Total ($/ERU)	**$1,450**	**$1,558**	**$1,666**	**$1,734**	**$1,803**
Total $ Change	-	$108	$108	$68	$69
Total % Change	-	7.4%	6.9%	4.1%	4.0%

These increases result in impact fees that are closer to the actual cost of the infrastructure to support new growth and will minimize the impact to existing customers to support the Utility's growth. Additionally, Stantec recommends that the Utility review these fees periodically (i.e., every four to five years) to ensure that they remain fair and equitable and continue to reflect the most current cost of capacity. As the Utility experiences changes in system capacity, future changes in technology, demands, development patterns, or other factors may necessitate additional adjustments to its water, sewer and lawn impact fees.

Lastly Stantec recommends that the City adopt fees by meter sizes based on AWWA meter equivalent factors for 5/8" meters for all other sizes. Detailed proposed fees by meter size are presented in Appendix C.

[4] HB 337 signed into law in June 2021 with changes to the Florida Impact Fee Act. This legislation limits increases to impact fees to 50%. Increases below 25% are to be spread out over a two-year period while increases between 25% and 50% are to be phased in over four years.

6. BENCHMARKING

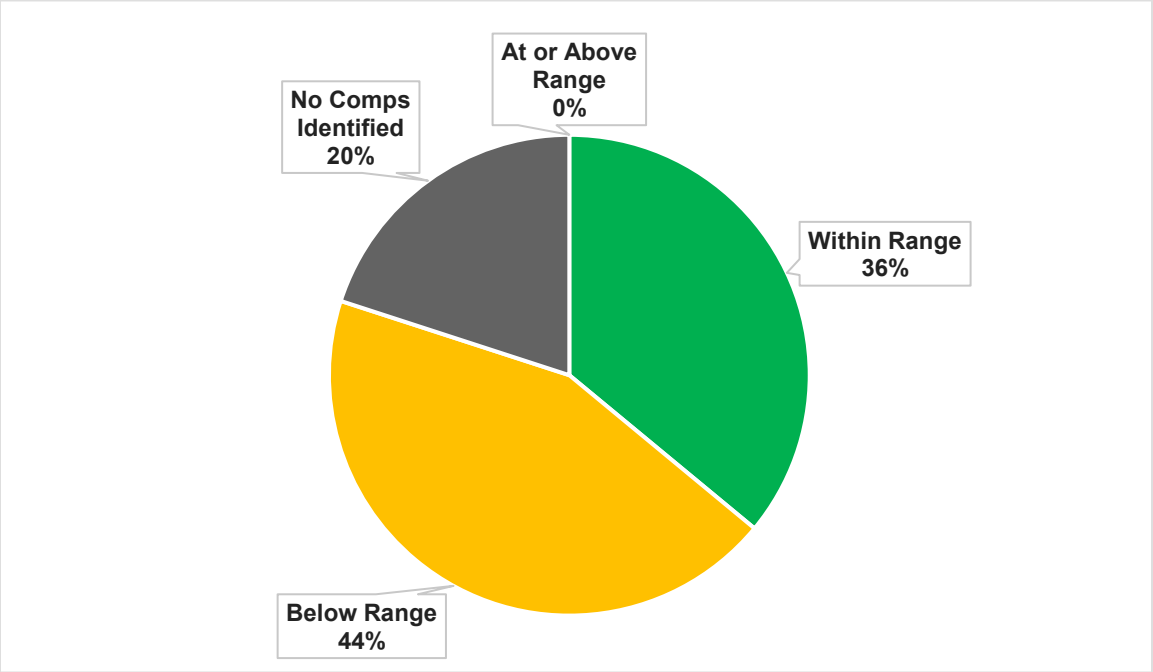
As part of the Miscellaneous Fee Study, Stantec conducted benchmarking to compare the Utility's existing and proposed user fees and fire protection fees to those of other local governments throughout the Tampa Bay Region. The surveyed entities included City of Tampa, City of Largo, City of Oldsmar, Pasco County, Pinellas County, Hillsborough County, City of Dunedin, City of Tarpon Springs, and City of St. Petersburg. Information compiled for this survey from sources such as rate schedules and ordinances, websites, and calls to staff. Stantec completed the benchmarking analysis during May and June of 2023 and reflects then-current fees.

Utility systems make individual choices as to what types of user fees they employ and how they recover the costs of these services. As a result, the number of and type of these fees varies between systems. Therefore, this benchmarking analysis compares similar fees for the surveyed systems where applicable. Appendix C documents the minimum and maximum benchmarking range each fee.

6.1 MISCELLANEOUS FEES

Figure 6 summarizes the number of fees below, within and above the observed benchmarking. range[5].

Figure 6 - Benchmarking Summary of Existing Miscellaneous Fees



[5] Includes fees where no direct comparisons were found within the benchmarked utilities.

Benchmarking

6.2 FIRE PROTECTION MONTHLY FEES

Cost recovery practices for fire protection services vary between water utility systems. As such, the benchmarking identified a wide range of results by fire line size (as summarized in Appendix C). Currently, the City's existing charges fall within the range of the benchmarked utilities for 6" or smaller fire line sizes but below the benchmarking range for larger line sizes.

6.3 WATER AND SEWER IMPACT FEES

Section 5.8 of this Report provides the results of the benchmarking analysis of water and sewer impact fees. None of the surveyed utilities had an irrigation (lawn) impact fee. The City's sewer impact fee was the lowest in the comparison. When considered together, the City's water and sewer impact fees were the second lowest of the surveyed communities.

APPENDIX: SUPPORTING SCHEDULES

Appendix A USER FEES

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Indirect/Overhead Costs

Average indirect labor (%)	35.0%
Overhead to be applied to equipment rate (%)	5.0%
Overhead to be applied to vehicle rate (%)	5.0%
Overhead to be applied to material unit cost (%)	25.0%

Staff Positions

Title	Min Rate	Max Rate	Avg Rate	Apply Overhead?
ACCOUNT COLLECTOR	$ 17.71	$ 17.71	$ 17.71	Yes
ACCOUNTANT	$ 28.62	$ 28.62	$ 28.62	Yes
ACCOUNTING TECHNICIAN	$ 18.43	$ 18.43	$ 18.43	Yes
ADMINISTRATIVE ASSISTANT	$ 22.06	$ 22.06	$ 22.06	Yes
ADMINISTRATIVE SUPPORT DIV MGR	$ 41.09	$ 41.09	$ 41.09	Yes
BILLING SPECIALIST	$ 20.19	$ 20.19	$ 20.19	Yes
BILLING SPECIALIST GF 75HR	$ 22.24	$ 22.24	$ 22.24	Yes
BUSINESS SYSTEMS ANALYST	$ 25.54	$ 25.54	$ 25.54	Yes
COMPLIANCE & CONTRACT MANAGER	$ 32.81	$ 32.81	$ 32.81	Yes
COMPLIANCE COORDINATOR	$ 34.23	$ 34.23	$ 34.23	Yes
CUSTOMER SERVICE ASST MANAGER	$ 34.86	$ 34.86	$ 34.86	Yes
CUSTOMER SERVICE DIV MANAGER	$ 35.94	$ 35.94	$ 35.94	Yes
CUSTOMER SERVICE REP	$ 16.73	$ 20.19	$ 18.46	Yes
CUSTOMER SERVICE REP PTP 75HR	$ 18.34	$ 18.34	$ 18.34	Yes
CUSTOMER SERVICE SPECIALIST	$ 18.72	$ 25.18	$ 21.95	Yes
CUSTOMER SERVICE SUPERVISOR	$ 28.52	$ 31.98	$ 30.25	Yes
CUSTOMER SERVICE TRAINER	$ 21.64	$ 21.64	$ 21.64	Yes
CUSTOMER SVC SPEC GF 75HR	$ 20.11	$ 26.14	$ 23.12	Yes
ENGINEERING DIV MGR	$ 50.00	$ 50.00	$ 50.00	Yes
INDUSTRIAL ELECTRICIAN	$ 24.50	$ 24.50	$ 24.50	Yes
INDUSTRIAL PRETRMNT INSPECTOR	$ 29.45	$ 29.45	$ 29.45	Yes
INDUSTRIAL PRETRMNT PROG COORD	$ 35.48	$ 35.48	$ 35.48	Yes
LD INDUSTRIAL PRTRMNT INSPCTR	$ 30.67	$ 30.67	$ 30.67	Yes
LD WASTEWATER COLLECTIONS TECH	$ 27.05	$ 27.05	$ 27.05	Yes
LEAD ENGINEERING SPECIALIST	$ 34.23	$ 34.23	$ 34.23	Yes
LEAD WATER PLANT OPERATOR	$ 27.12	$ 27.12	$ 27.12	Yes
LEAD WSTWTR TRTMNT PLANT OPER	$ 30.07	$ 30.07	$ 30.07	Yes
METER READER	$ 16.48	$ 16.52	$ 16.50	Yes
PERSONNEL/PAYROLL TECH GF 75HR	$ 21.36	$ 21.36	$ 21.36	Yes
PU INFRASTRUCTUR MAINT DIV MGR	$ 41.83	$ 41.83	$ 41.83	Yes
PUB UTIL WSTWTR COLLEC FOREMAN	$ 27.87	$ 27.87	$ 27.87	Yes
PUB UTIL WSTWTR COLLEC SUPV	$ 30.17	$ 30.17	$ 30.17	Yes
PUBLIC UTILITIES ASST DIR	$ 49.52	$ 49.52	$ 49.52	Yes
PUBLIC UTILITIES ASST MANAGER	$ 36.23	$ 36.23	$ 36.23	Yes
PUBLIC UTILITIES DIRECTOR	$ 63.00	$ 63.00	$ 63.00	Yes
SAFETY & TRAINING COORDINATOR	$ 37.61	$ 37.61	$ 37.61	Yes
SAMPLING TECHNICIAN	$ 23.60	$ 23.60	$ 23.60	Yes
SCADA SPECIALIST	$ 28.05	$ 28.05	$ 28.05	Yes
SR ACCOUNT COLLECTOR GF 75HR	$ 21.81	$ 21.81	$ 21.81	Yes
SR CUSTOMER SERVICE REP	$ 18.15	$ 19.57	$ 18.86	Yes
SR ENGINEERING SPECIALIST	$ 31.37	$ 31.37	$ 31.37	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Indirect/Overhead Costs

Average indirect labor (%)	35.0%
Overhead to be applied to equipment rate (%)	5.0%
Overhead to be applied to vehicle rate (%)	5.0%
Overhead to be applied to material unit cost (%)	25.0%

Staff Positions

Title	Min Rate	Max Rate	Avg Rate	Apply Overhead?
SR METER READER	$ 18.31	$ 20.33	$ 19.32	Yes
SR STAFF ASSISTANT	$ 19.06	$ 19.06	$ 19.06	Yes
SR STAFF ASSISTANT GF 75HR	$ 28.74	$ 28.74	$ 28.74	Yes
SR WASTEWATER COLLECTIONS TECH	$ 24.85	$ 24.85	$ 24.85	Yes
UTILITIES ELECTRONICS TECH	$ 23.82	$ 23.82	$ 23.82	Yes
UTILITIES LEAD MECHANIC	$ 27.39	$ 27.39	$ 27.39	Yes
UTILITIES MAINTENANCE FOREMAN	$ 25.57	$ 25.57	$ 25.57	Yes
UTILITIES MAINTENANCE SUPERVSR	$ 32.85	$ 32.85	$ 32.85	Yes
UTILITIES MECHANIC	$ 22.16	$ 22.16	$ 22.16	Yes
VAR WSTWTR TRTMNT PL OP A PTT	$ 26.20	$ 26.20	$ 26.20	Yes
VAR WSTWTR TRTMT PL OP B PTT	$ 23.31	$ 23.31	$ 23.31	Yes
VAR WSTWTR TRTMT PL OP TRN PTT	$ 16.98	$ 16.98	$ 16.98	Yes
WASTEWATER COLLECTIONS TECH	$ 17.60	$ 17.60	$ 17.60	Yes
WASTEWATER ENVIRON TECH DIV MG	$ 42.73	$ 42.73	$ 42.73	Yes
WATER & SEWER INFRA DIV MGR	$ 45.44	$ 45.44	$ 45.44	Yes
WATER DISTR OPER TRAINEE	$ 18.10	$ 18.10	$ 18.10	Yes
WATER DISTRIBUTION FOREMAN	$ 29.80	$ 29.80	$ 29.80	Yes
WATER DISTRIBUTION OPER	$ 24.10	$ 24.10	$ 24.10	Yes
WATER DISTRIBUTION OPER LD	$ 25.27	$ 25.27	$ 25.27	Yes
WATER DISTRIBUTION SUPERVISOR	$ 37.90	$ 37.90	$ 37.90	Yes
WATER PLANT OPER A	$ 28.74	$ 28.74	$ 28.74	Yes
WATER PLANT OPER B	$ 22.99	$ 22.99	$ 22.99	Yes
WATER PLANT OPER C	$ 22.50	$ 22.50	$ 22.50	Yes
WATER PRODUCTION DIV MGR	$ 46.95	$ 46.95	$ 46.95	Yes
WATER QUALITY TECHNICIAN	$ 26.10	$ 26.10	$ 26.10	Yes
WATER TRTMNT PLANT CHIEF OP	$ 35.12	$ 35.12	$ 35.12	Yes
WSTWTR TRTMNT PLANT CHIEF OP	$ 33.23	$ 33.23	$ 33.23	Yes
WSTWTR TRTMNT PLANT OPER A	$ 30.00	$ 30.00	$ 30.00	Yes
WSTWTR TRTMNT PLANT OPER B	$ 22.42	$ 22.42	$ 22.42	Yes
WSTWTR TRTMNT PLANT OPER C	$ 21.56	$ 21.56	$ 21.56	Yes
WSTWTR TRTMNT PLANT OPER TRN	$ 17.67	$ 17.67	$ 17.67	Yes
WTR/WSTWTR TRMT PLANT CHIEF OP	$ 30.63	$ 30.63	$ 30.63	Yes

Vehicles

Description	Cost Unit	Hour	Cost	Apply Overhead?
Boom Truck (Small F550 with Crane)	per	Hour	$ 35.41	Yes
Service Truck	per	Hour	$ 15.82	Yes
Boom Truck (Large)	per	Hour	$ 58.39	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Materials

Description	Cost Unit		Cost	Apply Overhead?
5/8" DDC METER	each	$	462.00	Yes
5/8" WATER METER	each	$	58.00	Yes
1" WATER METER	each	$	123.00	Yes
1" RECLAIMED METER	each	$	128.00	Yes
1 1/2" WATER METER	each	$	338.00	Yes
2" RECLAIMED METER	each	$	430.00	Yes
2" WATER METER	each	$	425.00	Yes
3" Mach 10 Meter W /R900i V4	each	$	2,640.00	Yes
4" Mach 10 Meter W /R900i V4	each	$	3,377.77	Yes
6" Mach 10 Meter W /R900i V4	each	$	5,600.00	Yes
8" Mach 10 Meter W /R900i V4	each	$	9,092.85	Yes
10" Mach 10 Meter W /R900i V4	each	$	12,200.00	Yes
14" Mach 10 Meter W /R900i V4	each	$	14,645.38	Yes
2" Bronze Flanged Meter Strainer	each	$	438.75	Yes
3" Bronze Flanged Meter Strainer	each	$	796.74	Yes
4" Bronze Flanged Meter Strainer	each	$	1,388.88	Yes
6" Bronze Flanged Meter Strainer	each	$	2,096.66	Yes
8" Bronze Flanged Meter Strainer	each	$	3,517.61	Yes
10" Bronze Flanged Meter Strainer	each	$	2,168.00	Yes
1/4" FPT X 1/4" MPT TEST COCK, BRASS, LEAD FREE	each	$	2.65	Yes
1/4" FPT X 1/8" MPT TEST COCK, BRASS, LEAD FREE	each	$	2.50	Yes
ADAPTER, 1" MIP X 1" KITEC COMPRESSION "FOR KITEC IPS TU	each	$	28.13	Yes
ADAPTER, 1" REGULATOR, MIP X MALE METER THREAD	pair	$	18.57	Yes
ADAPTER, 3/4" REGULATOR, MIP X MALE METER THREAD	pair	$	14.34	Yes
ADAPTER, POLY 1" FIP X COMP	each	$	14.58	Yes
ADAPTER, POLY 1" MIP X COMP	each	$	12.09	Yes
ADAPTER, POLY 1-1/2" FIP X COMP	each	$	42.35	Yes
ADAPTER, POLY 1-1/2" MIP X COMP	each	$	33.15	Yes
ADAPTER, POLY 2" FIP X COMP	each	$	50.49	Yes
ADAPTER, POLY 2" MIP X COMP	each	$	48.30	Yes
ADAPTER, POLY 3/4" FIP X COMP	each	$	10.74	Yes
ADAPTER, POLY 3/4" MIP X COMP	each	$	10.22	Yes
AMES 1/2" 2000B 1ST OR 2ND CHECK ASSEMBLY, 7016330	each	$	26.94	Yes
AMES 1/2" 2000B COMPLETE RUBBER REBUILD KIT, 7016348	each	$	16.45	Yes
AMES 1/2" MODEL 2000B 1st OR 2nd CHECK ASSEMBLY P/N 701(	each	$	21.42	Yes
AMES 1/2" MODEL 2000B COMPLETE RUBBER REBUILD P/N 701	each	$	13.09	Yes
AMES 1/2" MODEL 2000B DOUBLE CHECK VALVE, LESS VALVES	each	$	134.50	Yes
AMES 2000/3000 SS , 2.5" - 4" CHECK 1, P/N 7010097	each	$	152.60	Yes
AMES 2000/3000 SS , 2.5" - 4" CHECK 2, P/N 7010100	each	$	152.62	Yes
AMES 2000/3000SS, 6" CHECK 1, P/N 7010098	each	$	162.62	Yes
AMES 2000/3000SS, 6" CHECK 2, P/N 7010101	each	$	162.62	Yes
AMES 2000/3000SS, 8" CHECK 1, P/N 7010099	each	$	468.37	Yes
AMES 2000/3000SS, 8" CHECK 2, P/N 7010102	each	$	468.37	Yes
AMES 3/4" MODEL 2000BM3 DOUBLE CHECK VALVE, LESS VALV	each	$	87.32	Yes
AMES 3000BM1, 2" 1st CHECK ASSEMBLY P/N 7016200	each	$	63.87	Yes
AMES 3000BM1, 2" 2ND CHECK ASSEMBLY P/N 7016201	each	$	57.72	Yes
AMES 3000BM1, 2" COMPLETE RUBBER REBUILD P/N 7016202	each	$	17.32	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Materials

Description	Cost Unit		Cost	Apply Overhead?
AMES 4000/5000SS, 2.5"-4" CHECK 1, P/N 7010107	each	$	168.78	Yes
AMES 4000/5000SS, 6" CHECK 1, P/N 7010108	each	$	181.09	Yes
AMES 4000/5000SS, RELIEF KIT, COMPLETE, P/N 7010114	each	$	387.39	Yes
AMES 4000/5000SS, RELIEF KIT, RUBBER PARTS, P/N 7010113	each	$	93.37	Yes
AMES COVER KIT 2 1/2" - 4" P/N 7010090	each	$	146.46	Yes
AMES COVER KIT 6" P/N 7010092	each	$	259.50	Yes
AMES COVER KIT 6"-8" P/N 7010091	each	$	207.51	Yes
AMES COVER KIT 8" - 12" P/N7010093	each	$	319.35	Yes
AMES LF2000B 1ST CHECK ASSEMBLY, 7016332, 3/4"	each	$	14.81	Yes
AMES LF2000B 1ST CHECK ASSEMBLY, 7016334, 1 1/2"	each	$	60.53	Yes
AMES LF2000B 1ST CHECK ASSEMBLY, 7016335, 2"	each	$	62.10	Yes
AMES LF2000B 1ST OR 2ND CHECK ASSEMBLY, 7016333, 1"	each	$	32.75	Yes
AMES LF2000B 2ND CHECK ASSEMBLY, 7016338, 3/4"	each	$	14.81	Yes
AMES LF2000B 2ND CHECK ASSEMBLY, 7016340, 1 1/2"	each	$	60.53	Yes
AMES LF2000B 2ND CHECK ASSEMBLY, 7016341, 2"	each	$	62.10	Yes
AMES LF2000B COMPLETE RUBBER REBUILD KIT, 7016350, 3/4"	each	$	12.84	Yes
AMES LF2000B COMPLETE RUBBER REBUILD KIT, 7016351, 1"	each	$	13.37	Yes
AMES LF2000B COMPLETE RUBBER REBUILD KIT, 7016352, 1 1/	each	$	18.60	Yes
AMES LF2000B COMPLETE RUBBER REBUILD KIT, 7016353, 2"	each	$	18.60	Yes
AMES LF4000B 1ST CHECK ASSEMBLY, 7016637, 3/4"	each	$	18.47	Yes
AMES LF4000B 1ST CHECK ASSEMBLY, 7016639, 1 1/2"	each	$	64.19	Yes
AMES LF4000B 1ST CHECK ASSEMBLY, 7016640, 2"	each	$	68.13	Yes
AMES LF4000B 1ST CHECK ASSEMBLY, 7018650, 1"	each	$	33.54	Yes
AMES LF4000B 2ND CHECK ASSEMBLY, 7016643, 3/4"	each	$	15.19	Yes
AMES LF4000B 2ND CHECK ASSEMBLY, 7016645, 1 1/2"	each	$	59.47	Yes
AMES LF4000B 2ND CHECK ASSEMBLY, 7016646, 2"	each	$	60.53	Yes
AMES LF4000B 2ND CHECK ASSEMBLY, 7018651, 1"	each	$	30.53	Yes
AMES LF4000B COMPLETE RUBBER REBUILD KIT, 7016377, 3/4"	each	$	38.77	Yes
AMES LF4000B COMPLETE RUBBER REBUILD KIT, 7016379, 1 1/	each	$	57.65	Yes
AMES LF4000B COMPLETE RUBBER REBUILD KIT, 7016380, 2"	each	$	58.42	Yes
AMES LF4000B COMPLETE RUBBER REBUILD KIT, 7018656, 1"	each	$	37.20	Yes
AMES LF4000B RELIEF VALVE SSEMBLY, 7016365, 3/4"	each	$	64.45	Yes
AMES LF4000B RELIEF VALVE SSEMBLY, 7016367, 1 1/2"	each	$	119.48	Yes
AMES LF4000B RELIEF VALVE SSEMBLY, 7016368, 2"	each	$	166.12	Yes
AMES LF4000B RELIEF VALVE SSEMBLY, 7018654, 1"	each	$	88.03	Yes
AMES RV HOSE P/N 7013343	each	$	57.01	Yes
APOLLO / CONBRACO DC-4ALF 1ST OR 2ND CHECK RUBBER RI	each	$	8.58	Yes
APOLLO / CONBRACO DC-4ALF 1ST OR 2ND CHECK RUBBER RI	each	$	8.58	Yes
APOLLO / CONBRACO DC-4ALF 1ST OR 2ND CHECK RUBBER RI	each	$	10.48	Yes
APOLLO / CONBRACO DC-4ALF 1ST OR 2ND CHECK RUBBER RI	each	$	11.44	Yes
APOLLO / CONBRACO DC-4ALF COMPLETE INTERNAL PARTS K	each	$	54.05	Yes
APOLLO / CONBRACO DC-4ALF COMPLETE INTERNAL PARTS K	each	$	52.65	Yes
APOLLO / CONBRACO DC-4ALF COMPLETE INTERNAL PARTS K	each	$	64.90	Yes
APOLLO / CONBRACO DC-4ALF COMPLETE INTERNAL PARTS K	each	$	85.77	Yes
APOLLO / CONBRACO RP-4ALF 1ST CHECK ASSEMBLY, 4A-004-	each	$	37.16	Yes
APOLLO / CONBRACO RP-4ALF 1ST CHECK ASSEMBLY, 4A-005-	each	$	37.64	Yes
APOLLO / CONBRACO RP-4ALF 1ST CHECK ASSEMBLY, 4A-007-	each	$	47.16	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Materials

Description	Cost Unit		Cost	Apply Overhead?
APOLLO / CONBRACO RP-4ALF 1ST CHECK ASSEMBLY, 4A-008-	each	$	56.70	Yes
APOLLO / CONBRACO RP-4ALF 2ND CHECK ASSEMBLY, 4A-004-	each	$	35.26	Yes
APOLLO / CONBRACO RP-4ALF 2ND CHECK ASSEMBLY, 4A-005-	each	$	35.51	Yes
APOLLO / CONBRACO RP-4ALF 2ND CHECK ASSEMBLY, 4A-007-	each	$	40.02	Yes
APOLLO / CONBRACO RP-4ALF 2ND CHECK ASSEMBLY, 4A-008-	each	$	49.54	Yes
APOLLO / CONBRACO RP-4ALF COMPLETE RUBBER REBUILD K	each	$	36.22	Yes
APOLLO / CONBRACO RP-4ALF COMPLETE RUBBER REBUILD K	each	$	36.22	Yes
APOLLO / CONBRACO RP-4ALF COMPLETE RUBBER REBUILD K	each	$	36.22	Yes
APOLLO / CONBRACO RP-4ALF COMPLETE RUBBER REBUILD K	each	$	46.69	Yes
APOLLO / CONBRACO RP-4ALF RELIEF VALVE ASSEMBLY, 4A-0C	each	$	33.71	Yes
APOLLO / CONBRACO RP-4ALF RELIEF VALVE ASSEMBLY, 4A-0C	each	$	42.85	Yes
APOLLO / CONBRACO RP-4ALF RELIEF VALVE ASSEMBLY, 4A-0C	each	$	57.17	Yes
Apollo FPV repair kit 40LF-000-FPVR	each	$	59.43	Yes
BUSHING, REDUCER, 1" X 1-1/4"	each	$	4.23	Yes
BUSHING, REDUCER, 1" X 3/4"	each	$	2.49	Yes
BUSHING, REDUCER, 1/2" X 1/4"	each	$	1.19	Yes
BUSHING, REDUCER, 1-1/2" X 1"	each	$	5.41	Yes
BUSHING, REDUCER, 1-1/2" X 1-1/4"	each	$	5.41	Yes
BUSHING, REDUCER, 1-1/2" X 3/4"	each	$	6.62	Yes
BUSHING, REDUCER, 1-1/4" X 1"	each	$	4.24	Yes
BUSHING, REDUCER, 2" CC X 1" CC	each	$	37.90	Yes
BUSHING, REDUCER, 2" CC X 1-1/2" CC	each	$	28.30	Yes
BUSHING, REDUCER, 2" CC X 3/4" CC	each	$	37.06	Yes
BUSHING, REDUCER, 2" X 1"	each	$	9.65	Yes
BUSHING, REDUCER, 2" X 1-1/2"	each	$	8.02	Yes
BUSHING, REDUCER, 2" X 1-1/4"	each	$	8.02	Yes
BUSHING, REDUCER, 2" X 3/4"	each	$	9.65	Yes
BUSHING, REDUCER, 2-1/2" X 2"	each	$	16.02	Yes
BUSHING, REDUCER, 3" X 2"	each	$	42.22	Yes
BUSHING, REDUCER, 3/4" X 1/2"	each	$	1.64	Yes
BUSHING, REDUCER, 3/4" X 1/4"	each	$	1.98	Yes
CAPS, PIPE, 1 1/2"	each	$	6.38	Yes
CAPS, PIPE, 1 1/4"	each	$	4.73	Yes
CAPS, PIPE, 1"	each	$	3.10	Yes
CAPS, PIPE, 2"	each	$	10.81	Yes
CAPS, PIPE, 3/4"	each	$	1.98	Yes
CORP STOP, 1" CC X COMP	each	$	43.27	Yes
CORP STOP, 1" CC X INCREASING MIP	each	$	40.60	Yes
CORP STOP, 1" MIP X INCREASING MIP	each	$	29.57	Yes
CORP STOP, 1-1/2" CC X MIP	each	$	89.36	Yes
CORP STOP, 1-1/2" MIP X MIP	each	$	89.00	Yes
CORP STOP, 2" CC X MIP	each	$	152.41	Yes
CORP STOP, 2" MIP X MIP	each	$	151.65	Yes
CORP STOP, 3/4" CC X COMP	each	$	32.91	Yes
CORP STOP, 3/4" CC X INCREASING MIP	each	$	31.88	Yes
CORP STOP, 3/4" MIP X INCREASING MIP	each	$	19.54	Yes
COUPLING, 1"	each	$	3.77	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Materials

Description	Cost Unit		Cost	Apply Overhead?
COUPLING, 1-1/2"	each	$	8.02	Yes
COUPLING, 1-1/4"	each	$	5.90	Yes
COUPLING, 2"	each	$	13.19	Yes
COUPLING, 3/4"	each	$	2.49	Yes
COUPLING, REDUCER 1" X 3/4"	each	$	4.97	Yes
COUPLING, REDUCER 1-1/2" X 1"	each	$	10.12	Yes
COUPLING, REDUCER 1-1/2" X 1-1/4"	each	$	10.12	Yes
COUPLING, REDUCER 1-1/2" X 3/4"	each	$	11.40	Yes
COUPLING, REDUCER 1-1/4" X 1"	each	$	8.02	Yes
COUPLING, REDUCER 1-1/4" X 3/4"	each	$	8.02	Yes
COUPLING, REDUCER 2" X 1"	each	$	16.95	Yes
COUPLING, REDUCER 2" X 1-1/2"	each	$	15.04	Yes
COUPLING, REDUCER 2" X 1-1/4"	each	$	15.04	Yes
COUPLING, REDUCER 2-1/2" X 1-1/2"	each	$	26.64	Yes
COUPLING, REDUCER 2-1/2" X 2"	each	$	26.64	Yes
COUPLING, REDUCER 3/4" X 1/2"	each	$	2.99	Yes
CURB STOP, 1" CTS X MTR	each	$	69.41	Yes
CURB STOP, 1" FIP X FIP	each	$	55.89	Yes
CURB STOP, 1"CTS COMP X 3/4" MTR	each	$	50.75	Yes
CURB STOP, 3/4" CTS X MTR	each	$	47.00	Yes
CURB STOP, 3/4" FIP X FIP	each	$	36.46	Yes
DETECTOR CHECK, 2"	each	$	1,641.50	Yes
DOUBLE CHECK VALVE 1 1/4"	each	$	185.30	Yes
DOUBLE CHECK VALVE ASSEMBLY 8"	each	$	4,683.00	Yes
DOUBLE CHECK VALVE ASSEMBLY, 3"	each	$	1,349.50	Yes
DOUBLE CHECK VALVE ASSEMBLY, 4"	each	$	1,595.80	Yes
DOUBLE CHECK VALVE ASSEMBLY, 6"	each	$	2,492.60	Yes
DOUBLE CHECK VALVE, 1 1/2"	each	$	218.40	Yes
DOUBLE CHECK VALVE, 1"	each	$	102.74	Yes
DOUBLE CHECK VALVE, 2"	each	$	241.27	Yes
DOUBLE CHECK VALVE, 3/4"	each	$	87.12	Yes
DOUBLE DETECTOR CHECK 10"	each	$	7,747.00	Yes
DOUBLE DETECTOR CHECK 12"	each	$	10,198.00	Yes
DOUBLE DETECTOR CHECK 4"	each	$	1,859.00	Yes
DOUBLE DETECTOR CHECK 6"	each	$	2,971.50	Yes
DOUBLE DETECTOR CHECK 8"	each	$	4,894.00	Yes
ELL 45, 1 1/2"	each	$	10.39	Yes
ELL 45, 1"	each	$	5.18	Yes
ELL 45, 2"	each	$	16.84	Yes
ELL 45, 3/4"	each	$	3.07	Yes
ELL 90, 1"	each	$	4.74	Yes
ELL 90, 1-1/2"	each	$	13.08	Yes
ELL 90, 1-1/4"	each	$	7.53	Yes
ELL 90, 2"	each	$	15.31	Yes
ELL 90, 3/4"	each	$	3.07	Yes
ELL 90, REDUCER 1" X 3/4"	each	$	5.90	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Materials

Description	Cost Unit		Cost	Apply Overhead?
ELL 90, REDUCER 1-1/2" X 1"	each	$	11.63	Yes
ELL 90, REDUCER 1-1/4" X 1"	each	$	9.21	Yes
ELL 90, REDUCER 2" X 1-1/2"	each	$	21.45	Yes
ELL 90, REDUCER 2-1/2" X 2"	each	$	36.36	Yes
FLANGE ADAPTER 2" X 1-1/2" (FORD A67-NL) OR APPROVED EQ	each	$	156.28	Yes
FREEZE VALVE 3/4"	each	$	47.70	Yes
HYDRANT SWIVEL, 2.5" HYDRANT SWIVEL X 2" MIP	each	$	40.85	Yes
METER "SPUD", STRAIGHT COUPLING 1"X 2.5" LONG	each	$	10.22	Yes
METER "SPUD", STRAIGHT COUPLING, 1"x 2" LONG	each	$	9.92	Yes
METER ADAPTER, 1 1/2" FLANGE X 1" METER SWIVEL	each	$	98.56	Yes
METER ADAPTER, 3/4" METER TO 1" METER SIZE	each	$	13.00	Yes
METER ADAPTER, 5/8" METER TO 3/4" METER SIZE	each	$	11.11	Yes
METER ADAPTER, 5/8" x 3/4" METER TO 1" METER SIZE	each	$	16.94	Yes
METER FLANGE, 1 1/2" FIP	each	$	29.53	Yes
METER FLANGE, 1 1/2" MIP	each	$	31.91	Yes
METER FLANGE, 2" FIP	each	$	38.57	Yes
METER FLANGE, 2" MIP	each	$	42.57	Yes
METER RESETTER, 1" X 10"	each	$	146.62	Yes
METER RESETTER, 1" X 15"	each	$	153.36	Yes
METER RESETTER, 5/8" X 3/4" X 12"	each	$	89.32	Yes
METER RESETTER, 5/8" X 3/4" X 15"	each	$	92.60	Yes
METER RESETTER, 5/8" X 3/4" X 18"	each	$	103.88	Yes
METER RESETTER, 5/8" X 3/4" X 7"	each	$	86.81	Yes
METER RESETTER, 5/8" X 3/4" X 9"	each	$	89.32	Yes
METER SPUD, STRAIGHT COUPLING 3/4" x 2" LONG	each	$	6.63	Yes
METER SPUD, STRAIGHT COUPLING 3/4" x 2.25" LONG	each	$	6.63	Yes
METER SPUD, STRAIGHT COUPLING 3/4" x 3" LONG	each	$	8.04	Yes
METER SPUD, STRAIGHT COUPLING 3/4"x 2.5" LONG	each	$	6.63	Yes
METER X FIP CONNECTION, 1"	each	$	14.01	Yes
METER X FIP CONNECTION, 3/4"	each	$	9.71	Yes
NIPPLE, 1" X 10"	each	$	10.70	Yes
NIPPLE, 1" X 12"	each	$	12.77	Yes
NIPPLE, 1" X 2"	each	$	2.52	Yes
NIPPLE, 1" X 24"	each	$	26.80	Yes
NIPPLE, 1" X 3"	each	$	3.39	Yes
NIPPLE, 1" X 4"	each	$	4.41	Yes
NIPPLE, 1" X 5"	each	$	5.43	Yes
NIPPLE, 1" X 6"	each	$	6.48	Yes
NIPPLE, 1" X CLOSE	each	$	2.05	Yes
NIPPLE, 1/2" x 48"	each	$	27.65	Yes
NIPPLE, 1-1/2" X 12"	each	$	22.40	Yes
NIPPLE, 1-1/2" X 18"	each	$	35.28	Yes
NIPPLE, 1-1/2" X 2"	each	$	4.31	Yes
NIPPLE, 1-1/2" X 24"	each	$	47.02	Yes
NIPPLE, 1-1/2" X 3"	each	$	5.94	Yes
NIPPLE, 1-1/2" X 4"	each	$	7.73	Yes
NIPPLE, 1-1/2" X 5"	each	$	9.60	Yes
NIPPLE, 1-1/2" X 6"	each	$	11.42	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Materials

Description	Cost Unit		Cost	Apply Overhead?
NIPPLE, 1-1/2" X CLOSE	each	$	4.00	Yes
NIPPLE, 1-1/4" X 3"	each	$	4.71	Yes
NIPPLE, 1-1/4" X 6"	each	$	9.05	Yes
NIPPLE, 1-1/4" X CLOSE	each	$	3.08	Yes
NIPPLE, 2" X 12"	each	$	28.90	Yes
NIPPLE, 2" X 18"	each	$	45.52	Yes
NIPPLE, 2" X 24"	each	$	60.70	Yes
NIPPLE, 2" X 3"	each	$	7.60	Yes
NIPPLE, 2" X 4"	each	$	9.95	Yes
NIPPLE, 2" X 5"	each	$	12.30	Yes
NIPPLE, 2" X 6"	each	$	14.68	Yes
NIPPLE, 2" X CLOSE	each	$	6.10	Yes
NIPPLE, 3/4" X 10"	each	$	7.16	Yes
NIPPLE, 3/4" X 12"	each	$	8.52	Yes
NIPPLE, 3/4" X 2"	each	$	1.75	Yes
NIPPLE, 3/4" X 24"	each	$	17.88	Yes
NIPPLE, 3/4" X 3"	each	$	2.34	Yes
NIPPLE, 3/4" X 4"	each	$	3.05	Yes
NIPPLE, 3/4" X 5"	each	$	3.65	Yes
NIPPLE, 3/4" X 6"	each	$	4.45	Yes
NIPPLE, 3/4" X 8"	each	$	5.86	Yes
NIPPLE, 3/4" X CLOSE	each	$	1.39	Yes
PLUG, 1"	each	$	2.37	Yes
PLUG, 1"	each	$	7.63	Yes
PLUG, 1/2"	each	$	1.58	Yes
PLUG, 1/4"	each	$	0.86	Yes
PLUG, 1-1/2"	each	$	4.50	Yes
PLUG, 1-1/2"	each	$	20.64	Yes
PLUG, 1-1/4"	each	$	3.53	Yes
PLUG, 2"	each	$	7.09	Yes
PLUG, 2"	each	$	35.35	Yes
PLUG, 3/4"	each	$	1.80	Yes
PLUG, 3/4"	each	$	5.24	Yes
RCLM 1" BALL VALVE CTS COMP. X METER SWIVEL	each	$	70.89	Yes
RCLM 1" BALL VALVE FIP X FIP	each	$	57.38	Yes
RCLM 2" BALL VALVE FIP X FIP	each	$	165.75	Yes
RCLM 3/4" BALL VALVE	each	$	37.97	Yes
RCLM BALL CORP 1" CC X COMP	each	$	46.93	Yes
RCLM BALL CORP 1" CC X INCREASING MIP	each	$	43.96	Yes
RCLM BALL CORP 2" CC X MIP	each	$	155.45	Yes
REDUCER, 4" MJ x 3" MJ (DUCTILE)	each	$	114.00	Yes
REDUCER, 6" MJ x 4" MJ (DUCTILE)	each	$	126.00	Yes
REDUCER, 8" MJ x 6" MJ (DUCTILE)	each	$	183.00	Yes
RP DEVICE 1 1/2"	each	$	230.50	Yes
RP DEVICE 1"	each	$	132.55	Yes
RP DEVICE 10"	each	$	7,846.00	Yes
RP DEVICE 2"	each	$	290.80	Yes
RP DEVICE 3"	each	$	1,688.50	Yes
RP DEVICE 3/4"	each	$	131.40	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Materials

Description	Cost Unit		Cost	Apply Overhead?
RP DEVICE 4"	each	$	2,059.00	Yes
RP DEVICE 6"	each	$	3,332.00	Yes
RP DEVICE 8"	each	$	6,234.00	Yes
TEE, 1"	each	$	6.70	Yes
TEE, 1" X 1" X 3/4"	each	$	8.25	Yes
TEE, 1-1/2"	each	$	12.93	Yes
TEE, 2"	each	$	21.20	Yes
TEE, 3/4"	each	$	3.77	Yes
UNION, 1 1/2" CTS	each	$	47.64	Yes
UNION, 1" CTS	each	$	14.23	Yes
UNION, 2" CTS	each	$	64.30	Yes
UNION, 3/4" CTS	each	$	12.44	Yes
VALVE, ANGLE 1-1/2" FIP X METER FLANGE	each	$	153.73	Yes
VALVE, ANGLE 2" FIP X METER FLANGE	each	$	181.40	Yes
VALVE, ANGLE METER 1" FIP X METER SWIVEL	each	$	70.90	Yes
VALVE, ANGLE METER 3/4" FIP X METER SWIVEL	each	$	47.05	Yes
VALVE, BALL 1-1/2" FIP X 1-1/2" FIP	each	$	112.95	Yes
VALVE, BALL 2" FIP X 2" FIP	each	$	164.54	Yes
VALVE, BALL STRAIGHT 1-1/2" FIP X METER FLANGE	each	$	117.34	Yes
VALVE, BALL STRAIGHT 2" FIP X METER FLANGE	each	$	186.94	Yes
WATTS LF719 COMPLETE INTERNAL PARTS KIT, 889084, 3/4"	each	$	56.85	Yes
WATTS LF719 COMPLETE INTERNAL PARTS KIT, 889085, 1"	each	$	59.22	Yes
WATTS LF719 COMPLETE INTERNAL PARTS KIT, 889086, 1 1/2"	each	$	108.74	Yes
WATTS LF719 COMPLETE INTERNAL PARTS KIT, 889087, 2"	each	$	111.36	Yes
WATTS LF719 COMPLETE RUBBER REBUILD KIT, 889079, 3/4"	each	$	27.52	Yes
WATTS LF719 COMPLETE RUBBER REBUILD KIT, 889080, 1"	each	$	33.41	Yes
WATTS LF719 COMPLETE RUBBER REBUILD KIT, 889081, 1 1/2"	each	$	35.38	Yes
WATTS LF719 COMPLETE RUBBER REBUILD KIT, 889082, 2"	each	$	36.03	Yes
WATTS LF919 1ST CHECK ASSEMBLY, 888111, 3/4"	each	$	34.72	Yes
WATTS LF919 1ST CHECK ASSEMBLY, 888112, 1"	each	$	34.72	Yes
WATTS LF919 1ST CHECK ASSEMBLY, 888113, 1 1/2"	each	$	63.67	Yes
WATTS LF919 1ST CHECK ASSEMBLY, 888114, 2"	each	$	68.13	Yes
WATTS LF919 2ND CHECK ASSEMBLY, 888116, 3/4"	each	$	31.56	Yes
WATTS LF919 2ND CHECK ASSEMBLY, 888117, 1"	each	$	31.60	Yes
WATTS LF919 2ND CHECK ASSEMBLY, 888118, 1 1/2"	each	$	59.47	Yes
WATTS LF919 2ND CHECK ASSEMBLY, 888119, 2"	each	$	60.53	Yes
WATTS LF919 COMPLETE RUBBER REBUILD KIT, 888141, 3/4"	each	$	37.20	Yes
WATTS LF919 COMPLETE RUBBER REBUILD KIT, 888142, 1"	each	$	38.77	Yes
WATTS LF919 COMPLETE RUBBER REBUILD KIT, 888143, 1 1/2"	each	$	47.03	Yes
WATTS LF919 COMPLETE RUBBER REBUILD KIT, 888144, 2"	each	$	49.00	Yes
WATTS LF919 RELIEF VALVE ASSEMBLY, 888131, 3/4" - 1"	each	$	91.44	Yes
WATTS LF919 RELIEF VALVE ASSEMBLY, 888132, 1 1/4" - 2"	each	$	120.56	Yes
WILKINS 975 XL2 RELIEF VALVE INTERNAL MODULE, RK114-975\	each	$	90.42	Yes
WILKINS 975 XL2 RELIEF VALVE INTERNAL MODULE, RK34-975V	each	$	49.54	Yes
WILKINS 975XL2 1ST CHECK ASSEMBLY, RK114-975XL-CK1, 1 1/	each	$	48.58	Yes
WILKINS 975XL2 1ST CHECK ASSEMBLY, RK34-975XL-CK1, 3/4" -	each	$	24.32	Yes
WILKINS 975XL2 2ND CHECK ASSEMBLY, RK114-975XL-CK2, 1 1/	each	$	42.78	Yes
WILKINS 975XL2 2ND CHECK ASSEMBLY, RK34-975XL-CK2, 3/4" ·	each	$	22.59	Yes

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix A – User Fees Supporting Schedules

Data Tables — Schedule 1

Materials

Description	Cost Unit		Cost	Apply Overhead?
WILKINS 975XL2 COMPLETE RUBBER REBUILD KIT, RK114-975X	each	$	48.95	Yes
WILKINS 975XL2 COMPLETE RUBBER REBUILD KIT, RK34-975XL	each	$	26.32	Yes
WLKINS 950XLT2 COMPLETE INTERNAL PARTS KIT, RK114-950)	each	$	57.90	Yes
WLKINS 950XLT2 COMPLETE INTERNAL PARTS KIT, RK34-950Xl	each	$	32.63	Yes
WLKINS 950XLT2 COMPLETE RUBBER REBUILD KIT, RK114-950)	each	$	22.63	Yes
WLKINS 950XLT2 COMPLETE RUBBER REBUILD KIT, RK34-950X	each	$	16.32	Yes
				Yes
Meter Lock Set	each	$	30.00	Yes
8"x8" pvc to clay fernco	each	$	14.12	Yes
8" SDR 35 pipe	each	$	3.18	Yes
8"x8"x4" Wye	each	$	37.16	Yes
4" Two Way C/O Tee	each	$	22.75	Yes
4" Hub	each	$	15.32	Yes
4" cap	each	$	9.50	Yes
4" SCH 40 Pipe	each	$	12.55	Yes
4" SDR 35 Pipe	each	$	32.22	Yes
4" SCH 40 Adapter	each	$	0.84	Yes
	each	$	62.00	Yes

Equipment

Description	Cost Unit	Cost	Apply Overhead?
Direction Bore	per Hour	$57.80	Yes
Air Compressor	per Hour	$6.71	Yes
Backhoe (large)	per Hour	$33.03	Yes
Bobcat compact excavator	per Hour	$16.80	Yes
Bobcat compact track loader	per Hour	$14.37	Yes
Dump Truck	per Hour	$25.69	Yes
Vac-con	per Hour	$203.73	Yes
Pump	per Hour	$10.03	Yes
Saw	per Hour	$3.09	Yes
Compactor - Plate	per Hour	$1.76	Yes
Safety Trailer	per Hour	$7.53	Yes
TV Truck	per Hour	$72.77	Yes
Small Sample Meters (pH Temp, Dissolved Oxgen, Turbidity, Conduc	per Hour	$3.50	Yes
Small Lab Meters (Mettler Balance, Thermo Precisison Oven)	per Hour	$5.00	Yes
Dionex ICC-2000	per Hour	$20.00	Yes
Seal Analytical Quattro	per Hour	$22.00	Yes
Cayenta	per Hour	$1.00	Yes

Appendix B WATER, SEWER, AND LAWN IMPACT FEES

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations

Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000011569	PU100 PUB UTIL	0164 PU MAINT	INRONWORKER 40TON SCOTCHMAN #4014-C	$5,995	1985	10	$0	3.10	$0	$0	$0	$0	$0	$0	$0
0000013088	PU100 PUB UTIL	0164 PU MAINT	LATHE PRECISION HS ENGINE	$24,057	1987	10	$0	2.95	$0	$0	$0	$0	$0	$0	$0
0000015852	PU100 PUB UTIL	0167 PU WATER D	BLAST CABNET BNP 65-30 W/RPC	$9,778	1991	10	$0	2.69	$0	$0	$0	$0	$0	$0	$0
0000017862	PU100 PUB UTIL	0169 PU RECLAIM	MUELLER DRILL & TAP COMPLETE	$16,380	1995	10	$0	2.38	$0	$0	$0	$0	$0	$0	$0
0000020312	PU100 PUB UTIL	0167 PU WATER D	ITT/AC PUMP 14X10X20 CIBF	$19,200	1999	10	$0	2.15	$0	$0	$0	$0	$0	$0	$0
0000022027	PU100 PUB UTIL	0157 PU IND PRT	PORTABLE FLOWMETER OPTIFLO W/	$10,627	2003	10	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000022143	PU100 PUB UTIL	0157 PU IND PRT	SIGMA PORTABLE SAMPLER COMPOSITE	$8,486	2003	10	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000022144	PU100 PUB UTIL	0157 PU IND PRT	SIGMA PORTABLE SAMPLER MULTI BOTTLE	$8,723	2003	10	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000022380	PU100 PUB UTIL	0163 PU SEWER	CAMERA PAN& TILT WITH ZOOM	$16,400	2003	5	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000022390	PU100 PUB UTIL	0163 PU SEWER	CAMERA PAN& TILT WITH ZOOM	$16,400	2003	5	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000022401	PU100 PUB UTIL	0163 PU SEWER	"ULTRA SHORTY ""21"" TRANSPORTER"	$6,090	2003	5	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000022402	PU100 PUB UTIL	0163 PU SEWER	"ULTRA SHORTY ""21"" TRANSPORTER"	$6,090	2003	5	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000022632	PU100 PUB UTIL	0164 PU MAINT	WOODEN SHELVES	$8,200	2004	10	$0	1.83	$0	$0	$0	$0	$0	$0	$0
0000022696	PU100 PUB UTIL	0164 PU MAINT	UTILITY VEHICLE/G3234 RO#2	$6,175	2004	6	$0	1.83	$0	$0	$0	$0	$0	$0	$0
0000022747	PU100 PUB UTIL	0164 PU MAINT	6" GORMAN-RUPP TRASH PUMP	$14,834	2004	10	$0	1.83	$0	$0	$0	$0	$0	$0	$0
0000024279	PU100 PUB UTIL	0164 PU MAINT	TRAILER/G2449	$5,034	2000	10	$0	2.09	$0	$0	$0	$0	$0	$0	$0
0000024284	PU100 PUB UTIL	0157 PU IND PRT	AM SIGMA PORTABLE FLOW MTR	$7,540	2000	10	$0	2.09	$0	$0	$0	$0	$0	$0	$0
0000024300	PU100 PUB UTIL	0167 PU WATER D	IMPACT WRENCH	$5,500	2000	10	$0	2.09	$0	$0	$0	$0	$0	$0	$0
0000024546	PU100 PUB UTIL	0166 PU LAB	OPTIMA 2000 DV WITH CYCLONIC CONC	$76,337	2001	10	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000024554	PU100 PUB UTIL	0167 PU WATER D	"UTILITY PIPE CUTTER/6""-24"" PIPE"	$6,848	2001	10	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000024676	PU100 PUB UTIL	0164 PU MAINT	IFR SERVICE MONITOR/PW 1200	$12,250	2001	10	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000026451	PU100 PUB UTIL	0179 PU LIFT ST	GENERATOR/G2581	$12,950	2001	10	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000026452	PU100 PUB UTIL	0179 PU LIFT ST	GENERATOR MQ POWER DCA-70/G2582	$13,950	2001	10	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000026453	PU100 PUB UTIL	0164 PU MAINT	GENERATOR MS PLANT	$13,950	2001	10	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000026454	PU100 PUB UTIL	0179 PU LIFT ST	1999 Caterpillar Generator/G2584	$29,875	2001	10	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000026455	PU100 PUB UTIL	0179 PU LIFT ST	1999 Caterpillar Generator/G2585	$31,575	2001	10	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000026467	PU100 PUB UTIL	0157 PU IND PRT	900 MAX PORTABLE SAMPLER IPP SIGMA4	$6,786	2002	10	$0	1.99	$0	$0	$0	$0	$0	$0	$0
0000026751	PU100 PUB UTIL	0157 PU IND PRT	PORTABLE SAMPLER AM SIGMA 900 MAX	$9,712	2002	10	$0	1.99	$0	$0	$0	$0	$0	$0	$0
0000026964	PU100 PUB UTIL	0166 PU LAB	AA SPECTROMETER W/ DELL GX260 &	$50,635	2002	10	$0	1.99	$0	$0	$0	$0	$0	$0	$0
0000027135	PU100 PUB UTIL	0163 PU SEWER	GRANITE XP SOFTWARE	$9,300	2004	5	$0	1.83	$0	$0	$0	$0	$0	$0	$0
0000027268	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3062	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027269	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3053	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027270	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3050	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027271	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3059	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027272	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3060	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027273	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3065	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027274	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3048	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027275	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3052	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027276	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3056	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027277	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3054	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027278	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3058	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027279	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3055	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027285	PU100 PUB UTIL	0166 PU LAB	PC TITRATE SYSTEM PLUS	$28,172	2005	10	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027413	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3064	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027414	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3057	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027415	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3049	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027416	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3063	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027417	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3061	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027418	PU100 PUB UTIL	0179 PU LIFT ST	2005 Generac 80kw Generator/G3051	$27,500	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000027486	PU100 PUB UTIL	0157 PU IND PRT	PORTABLE SAMPLER SIGMA 900 MAX	$6,845	2005	5	$0	1.75	$0	$0	$0	$0	$0	$0	$0
0000027701	PU100 PUB UTIL	0166 PU LAB	XP ANALYTICAL BALANCE	$5,167	2006	10	$0	1.68	$0	$0	$0	$0	$0	$0	$0
0000027747	PU100 PUB UTIL	0164 PU MAINT	PT878 PORTABLE FLOWMETER	$5,047	2006	10	$0	1.68	$0	$0	$0	$0	$0	$0	$0
0000027899	PU100 PUB UTIL	0166 PU LAB	PHOENIX 8000 TOC ANALYZER	$24,936	2006	10	$0	1.68	$0	$0	$0	$0	$0	$0	$0
0000027917	PU100 PUB UTIL	0167 PU WATER D	L/P FORD AKRON COMPLETE TEST BENCH	$15,174	2006	10	$0	1.68	$0	$0	$0	$0	$0	$0	$0
0000027918	PU100 PUB UTIL	0167 PU WATER D	L/P FORD INDY COMPLETE TEST	$10,970	2006	10	$0	1.68	$0	$0	$0	$0	$0	$0	$0
0000027930	PU100 PUB UTIL	0167 PU WATER D	VALVE EXERCISER WITH VITALS	$19,378	2006	10	$0	1.68	$0	$0	$0	$0	$0	$0	$0
0000027938	PU100 PUB UTIL	0166 PU LAB	PERKINELMER AUTOSAMPLER AS 93 PLUS	$7,286	2006	5	$0	1.68	$0	$0	$0	$0	$0	$0	$0
0000028296	PU100 PUB UTIL	0163 PU SEWER	AIR UTILITY PIPE CUTTER	$6,539	2007	5	$0	1.63	$0	$0	$0	$0	$0	$0	$0
0000028413	PU100 PUB UTIL	0163 PU SEWER	PORTABLE VIDEO INSPECTION SYSTEM	$11,435	2007	10	$0	1.63	$0	$0	$0	$0	$0	$0	$0
0000028422	PU100 PUB UTIL	0166 PU LAB	B+L QUAATRO ANALYZER 4 CHANNEL	$49,997	2007	10	$0	1.63	$0	$0	$0	$0	$0	$0	$0
0000028737	PU100 PUB UTIL	0164 PU MAINT	VECTRAX KNEE STYLE MILLING MACHINE	$14,486	2008	10	$0	1.57	$0	$0	$0	$0	$0	$0	$0
0000028816	PU100 PUB UTIL	0166 PU LAB	BD50 BLOCK DIGESTION SYSTEM	$6,096	2008	5	$0	1.57	$0	$0	$0	$0	$0	$0	$0
0000029033	PU100 PUB UTIL	0167 PU WATER D	Hydra-Stop Insertion System	$32,176	2009	10	$0	1.52	$0	$0	$0	$0	$0	$0	$0
0000029085	PU100 PUB UTIL	0166 PU LAB	Seal Analytical XY-2 Sampler	$8,218	2008	8	$0	1.57	$0	$0	$0	$0	$0	$0	$0
0000029143	PU100 PUB UTIL	0167 PU WATER D	InfoWater Exec Suite 6.0 Software	$15,500	2008	5	$0	1.57	$0	$0	$0	$0	$0	$0	$0
0000029302	PU100 PUB UTIL	0167 PU WATER D	Fujitsu FI-6770 Scanner	$5,987	2009	5	$0	1.52	$0	$0	$0	$0	$0	$0	$0
0000029977	PU100 PUB UTIL	0179 PU LIFT ST	San Sewer Pump Station LS#24	$19,510	1980	999	$19,510	3.30	$64,455	$0	$0	$0	$0	$64,455	$0
0000029978	PU100 PUB UTIL	0000 UNASSIGNED	Well Site - Water Well #76	$80,365	1980	999	$80,365	3.30	$265,506	$0	$0	$0	$265,506	$0	$0
0000029979	PU100 PUB UTIL	0005 PU MARSHLL	Marshall Street Sewage	$418,018	1926	999	$418,018	41.01	$17,144,631	$0	$0	$0	$0	$0	$17,144,631
0000029980	PU100 PUB UTIL	0005 PU MARSHLL	Marshall Street Sewage	$5,532	1946	999	$5,532	16.14	$89,259	$0	$0	$0	$0	$0	$89,259
0000029981	PU100 PUB UTIL	0179 PU LIFT ST	Sani Sewer Pump Station LS#03	$1,106	1946	999	$1,106	16.14	$17,847	$0	$0	$0	$0	$17,847	$0
0000029982	PU100 PUB UTIL	0179 PU LIFT ST	Sanitary Sewer Pumping Station	$21,140	1979	999	$21,140	3.46	$73,176	$0	$0	$0	$0	$73,176	$0
0000029983	PU100 PUB UTIL	0007 PU E WPC	Clearwater East Sewer Plant	$17,471	1943	999	$17,471	18.56	$324,237	$0	$0	$0	$0	$0	$324,237
0000029985	PU100 PUB UTIL	0007 PU E WPC	Clearwater East Sewer Plant	$2,184	1960	999	$2,184	8.40	$18,341	$0	$0	$0	$0	$0	$18,341
0000029986	PU100 PUB UTIL	0179 PU LIFT ST	Pump Station LS#45	$291,530	1975	999	$291,530	4.17	$1,216,126	$0	$0	$0	$0	$1,216,126	$0
0000029987	PU100 PUB UTIL	0079 PU NE PLT	NE Treatment Plant/N Clearwater	$223,998	1974	999	$223,998	4.37	$979,035	($290,084)	$0	$0	$0	$0	$688,950
0000029988	PU100 PUB UTIL	0000 UNASSIGNED	Eastland Blvd Well Site	$23,237	1975	999	$23,237	4.17	$96,932	$0	$0	$0	$96,932	$0	$0
0000029989	PU100 PUB UTIL	0000 UNASSIGNED	Vacant land north of N.E.	$12,813	1973	999	$12,813	4.58	$58,674	$0	$58,674	$0	$0	$0	$0
0000029993	PU100 PUB UTIL	0159 PU RO 2	Reservoir Site	$25,071	1964	999	$25,071	6.97	$174,706	$0	$0	$0	$174,706	$0	$0
0000029994	PU100 PUB UTIL	0179 PU LIFT ST	Lift Station #50	$64,233	2008	999	$64,233	0.96	$61,828	$0	$0	$0	$0	$61,828	$0
0000029995	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex from 422	$4,651	1986	33	$0	3.03	$0	$0	$0	$0	$0	$0	$0
0000029996	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY88	$15,163	1987	33	$0	2.95	$0	$0	$0	$0	$0	$0	$0
0000029997	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY89	$243	1988	33	$0	2.88	$0	$0	$0	$0	$0	$0	$0
0000029998	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY89	$411,650	1988	33	$0	2.88	$0	$0	$0	$0	$0	$0	$0
0000029999	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY90	$1,937	1989	33	$0	2.82	$0	$0	$0	$0	$0	$0	$0
0000030000	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY90	$478	1989	33	$0	2.82	$0	$0	$0	$0	$0	$0	$0
0000030001	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY90	$88,444	1989	33	$0	2.82	$0	$0	$0	$0	$0	$0	$0
0000030002	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY98	$14,150	1997	33	$3,216	2.23	$7,181	$0	$7,181	$0	$0	$0	$0
0000030003	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY01	$67,146	2000	33	$21,365	2.09	$44,668	$0	$44,668	$0	$0	$0	$0
0000030004	PU100 PUB UTIL	0130 PUB WK CPX	Bldg Public Serv Complex FY02	$1,789	2001	33	$623	2.05	$1,279	$0	$1,279	$0	$0	$0	$0
0000030006	PU100 PUB UTIL	0166 PU LAB	Laboratory Building FY02 Adds	$6,179	2001	33	$2,153	2.05	$4,416	$0	$4,416	$0	$0	$0	$0
0000030007	PU100 PUB UTIL	0166 PU LAB	Laboratory Building FY03 Adds	$2,223,909	2002	33	$842,390	1.99	$1,675,869	$0	$1,675,869	$0	$0	$0	$0
0000030008	PU100 PUB UTIL	0000 UNASSIGNED	PS Complex AJE 239-89	$91,288	1988	33	$0	2.88	$0	$0	$0	$0	$0	$0	$0
0000030009	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv AJE 260-90	$13,403	1989	33	$0	2.82	$0	$0	$0	$0	$0	$0	$0
0000030010	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv AJE 257-90	$9,044	1989	33	$0	2.82	$0	$0	$0	$0	$0	$0	$0
0000030011	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv 1991	$13,403	1990	33	$203	2.75	$558	$0	$558	$0	$0	$0	$0
0000030012	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv 1992	$12,021	1991	33	$546	2.69	$1,470	$0	$1,470	$0	$0	$0	$0
0000030013	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv 1993	$17,550	1992	33	$1,330	2.61	$3,469	$0	$3,469	$0	$0	$0	$0
0000030014	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General	$3,595	1966	33	$0	12.76	$0	$0	$0	$0	$0	$0	$0

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000030015	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General	$2,876	1988	33	$0	2.88	$0	$0	$0	$0	$0	$0	$0
0000030016	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General	$13,119	1988	33	$0	2.88	$0	$0	$0	$0	$0	$0	$0
0000030017	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General 1995	$58,234	1994	33	$7,941	2.41	$19,100	$0	$19,100	$0	$0	$0	$0
0000030018	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General 1996	$7,535	1995	33	$1,256	2.38	$2,985	$0	$2,985	$0	$0	$0	$0
0000030019	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General 1997	$20,867	1996	33	$4,110	2.31	$9,509	$0	$9,509	$0	$0	$0	$0
0000030020	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General	$16,519	1997	33	$3,754	2.23	$8,383	$0	$8,383	$0	$0	$0	$0
0000030021	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General	$82,457	1998	33	$21,239	2.20	$46,661	$0	$46,661	$0	$0	$0	$0
0000030022	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General	$17,635	1999	33	$5,077	2.15	$10,897	$0	$10,897	$0	$0	$0	$0
0000030024	PU100 PUB UTIL	0000 UNASSIGNED	Recl Water System 1995 Adds	$275,729	1994	33	$37,599	2.41	$90,438	$0	$0	$0	$0	$90,438	$0
0000030025	PU100 PUB UTIL	0000 UNASSIGNED	Recl Water System 1997 Adds	$34,450	1996	33	$6,786	2.31	$15,698	$0	$0	$0	$0	$15,698	$0
0000030026	PU100 PUB UTIL	0000 UNASSIGNED	Recl Water System 1998 Adds	$157,564	1997	33	$35,810	2.23	$79,960	$0	$0	$0	$0	$79,960	$0
0000030027	PU100 PUB UTIL	0000 UNASSIGNED	Recl Water System 1999 Adds	$735,437	1998	33	$189,431	2.20	$416,169	$0	$0	$0	$0	$416,169	$0
0000030028	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Island Estates	$5,869,129	1998	33	$1,511,745	2.20	$3,321,224	$0	$0	$0	$0	$0	$3,321,224
0000030029	PU100 PUB UTIL	0000 UNASSIGNED	Recl Water System 2001 Adds	$304,819	2000	33	$96,988	2.09	$202,776	$0	$0	$0	$0	$202,776	$0
0000030030	PU100 PUB UTIL	0000 UNASSIGNED	Recl Water System 2002 Adds	$80,873	2001	33	$28,183	2.05	$57,800	$0	$0	$0	$0	$57,800	$0
0000030031	PU100 PUB UTIL	0169 PU RECLAIM	Recl Water System 2003 Adds	$426,500	2002	33	$161,553	1.99	$321,397	$0	$0	$0	$0	$0	$321,397
0000030032	PU100 PUB UTIL	0169 PU RECLAIM	RWS-South Beach	$1,633,871	2002	33	$618,890	1.99	$1,231,234	$0	$0	$0	$0	$0	$1,231,234
0000030033	PU100 PUB UTIL	0169 PU RECLAIM	RWS-N Beach & NE Pumping	$2,841,391	2002	33	$1,076,285	1.99	$2,141,184	$0	$0	$0	$0	$0	$2,141,184
0000030034	PU100 PUB UTIL	0169 PU RECLAIM	Recl Water System 2004 Adds	$698,632	2003	33	$285,804	1.94	$555,286	$0	$0	$0	$0	$0	$555,286
0000030035	PU100 PUB UTIL	0169 PU RECLAIM	RWS-N Greenwood Corridor	$1,324,760	2003	33	$541,948	1.94	$1,052,944	$0	$0	$0	$0	$0	$1,052,944
0000030036	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Marshall Street WWTP	$533,736	2003	33	$218,347	1.94	$424,223	$0	$0	$0	$0	$0	$424,223
0000030037	PU100 PUB UTIL	0169 PU RECLAIM	Recl Water System 2005 Adds	$222,724	2004	33	$97,864	1.83	$178,901	$0	$0	$0	$0	$0	$178,901
0000030038	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Under Harbor Lines	$788,389	2004	33	$346,413	1.83	$633,266	$0	$0	$0	$0	$0	$633,266
0000030039	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Harbor Oaks	$2,987,903	2004	33	$1,312,867	1.83	$2,400,006	$0	$0	$0	$0	$0	$2,400,006
0000030040	PU100 PUB UTIL	0079 PU NE PLT	RWS-NE WWTP	$3,562,124	2004	33	$1,565,176	1.83	$2,861,244	($847,776)	$0	$0	$0	$0	$2,013,468
0000030041	PU100 PUB UTIL	0169 PU RECLAIM	Recl Water System 2005 Adds	$240,024	2005	33	$112,739	1.75	$196,932	$0	$0	$0	$0	$0	$196,932
0000030042	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Cap Int & items <$5000K ea.	$76,936	2006	33	$38,468	1.68	$64,551	$0	$0	$0	$0	$0	$64,551
0000030043	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Seville/Sunset	$2,043,761	2005	33	$959,949	1.75	$1,676,841	$0	$0	$0	$0	$0	$1,676,841
0000030044	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Del Oro	$3,837,429	2006	33	$1,918,714	1.68	$3,219,663	$0	$0	$0	$0	$0	$3,219,663
0000030045	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Drew Union	$7,225,004	2006	33	$3,612,502	1.68	$6,061,891	$0	$0	$0	$0	$0	$6,061,891
0000030046	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Cap Int & items <$5000K ea.	$599,137	2007	33	$317,724	1.63	$518,713	$0	$0	$0	$0	$0	$518,713
0000030047	PU100 PUB UTIL	0169 PU RECLAIM	BEACHWALK CORONADO/S GULFVIEW RCW	$212,111	2008	33	$118,911	1.57	$186,121	$0	$0	$0	$0	$0	$186,121
0000030048	PU100 PUB UTIL	0000 UNASSIGNED	WS Pre FY88 Adds	$28,149,678	1975	33	$0	5.88	$0	$0	$0	$0	$0	$0	$0
0000030049	PU100 PUB UTIL	0000 UNASSIGNED	WS FY88 Adds	$1,174,909	1987	33	$0	2.95	$0	$0	$0	$0	$0	$0	$0
0000030050	PU100 PUB UTIL	0000 UNASSIGNED	WS FY89 Adds	$2,132,837	1988	33	$0	2.88	$0	$0	$0	$0	$0	$0	$0
0000030051	PU100 PUB UTIL	0000 UNASSIGNED	WS FY90 Adds	$1,958,969	1989	33	$0	2.82	$0	$0	$0	$0	$0	$0	$0
0000030052	PU100 PUB UTIL	0000 UNASSIGNED	WS FY91 Adds	$2,533,761	1990	33	$38,390	2.75	$105,525	$0	$0	$105,525	$0	$0	$0
0000030053	PU100 PUB UTIL	0000 UNASSIGNED	WS FY92 Adds	$341,713	1991	33	$15,532	2.69	$41,784	$0	$0	$41,784	$0	$0	$0
0000030054	PU100 PUB UTIL	0000 UNASSIGNED	WS FY93 Adds	$4,784,485	1992	33	$362,461	2.61	$945,763	$0	$0	$945,763	$0	$0	$0
0000030055	PU100 PUB UTIL	0000 UNASSIGNED	WS FY94 Adds	$3,312,177	1993	33	$351,292	2.50	$876,934	$0	$0	$876,934	$0	$0	$0
0000030056	PU100 PUB UTIL	0000 UNASSIGNED	WS FY95 Adds	$1,269,704	1994	33	$173,142	2.41	$416,457	$0	$0	$416,457	$0	$0	$0
0000030057	PU100 PUB UTIL	0000 UNASSIGNED	WS FY96 Adds	$4,078,842	1995	33	$679,807	2.38	$1,616,134	$0	$0	$1,616,134	$0	$0	$0
0000030058	PU100 PUB UTIL	0000 UNASSIGNED	WS FY97 Adds	$1,818,705	1996	33	$358,230	2.31	$828,762	$0	$0	$828,762	$0	$0	$0
0000030059	PU100 PUB UTIL	0000 UNASSIGNED	WS FY98 Adds	$779,200	1997	33	$177,091	2.23	$395,426	$0	$0	$395,426	$0	$0	$0
0000030060	PU100 PUB UTIL	0000 UNASSIGNED	WS FY99 Adds	$2,288,675	1998	33	$589,507	2.20	$1,295,116	$0	$0	$1,295,116	$0	$0	$0
0000030061	PU100 PUB UTIL	0000 UNASSIGNED	WS FY00 Adds	$660,035	1999	33	$190,010	2.15	$407,860	$0	$0	$407,860	$0	$0	$0

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000030015	PU100 PUB UTIL	0000 UNASSIGNED	Land Improv General	$2,876	1988	33	$0	2.88	$0	$0	$0	$0	$0	$0	$0
0000030062	PU100 PUB UTIL	0000 UNASSIGNED	WS FY01 & 02 Adds	$3,215,248	2001	33	$1,120,465	2.05	$2,297,937	$0	$0	$2,297,937	$0	$0	$0
0000030063	PU100 PUB UTIL	0167 PU WATER D	WS FY03 Gulf Blvd Line Relocation	$601,653	2002	33	$227,899	1.99	$453,387	$0	$0	$453,387	$0	$0	$0
0000030064	PU100 PUB UTIL	0167 PU WATER D	WS FY03 Clwtr Harbor Trans Mains	$672,205	2002	33	$254,623	1.99	$506,553	$0	$0	$506,553	$0	$0	$0
0000030065	PU100 PUB UTIL	0167 PU WATER D	WS FY03 02 Water Svc Lines	$639,405	2002	33	$242,199	1.99	$481,836	$0	$0	$481,836	$0	$0	$0
0000030066	PU100 PUB UTIL	0167 PU WATER D	WS FY03 Adds Other	$1,182,245	2002	33	$447,820	1.99	$890,903	$0	$0	$890,903	$0	$0	$0
0000030067	PU100 PUB UTIL	0167 PU WATER D	BAYMONT-ROUNDABOUT WTR LINE REPLACED	$676,835	2003	33	$276,887	1.94	$537,961	$0	$0	$537,961	$0	$0	$0
0000030068	PU100 PUB UTIL	0167 PU WATER D	KEENE RD DRUID TO SUNSET WTR LINE	$511,279	2003	33	$209,160	1.94	$406,374	$0	$0	$406,374	$0	$0	$0
0000030069	PU100 PUB UTIL	0153 PU RO 1	WS FY04 Rvrs Osmosis Pl - Rsvr 1	$7,248,943	2003	33	$2,965,477	1.94	$5,761,595	$0	$0	$0	$5,761,595	$0	$0
0000030070	PU100 PUB UTIL	0169 PU RECLAIM	WS FY04 Clwtr Harbor Trans Mains	$1,108,907	2003	33	$453,644	1.94	$881,380	$0	$0	$0	$0	$0	$881,380
0000030071	PU100 PUB UTIL	0160 PU WT 3	WS FY04 Disinfection Systems	$911,206	2003	33	$372,766	1.94	$724,244	$0	$724,244	$0	$0	$0	$0
0000030072	PU100 PUB UTIL	0167 PU WATER D	WS FY04 Adds Other	$1,028,256	2003	33	$420,650	1.94	$817,277	$0	$0	$817,277	$0	$0	$0
0000030073	PU100 PUB UTIL	0169 PU RECLAIM	RWS-UNDER HARBOR LINES	$626,272	2004	33	$275,180	1.83	$503,047	$0	$0	$0	$0	$0	$503,047
0000030074	PU100 PUB UTIL	0167 PU WATER D	WS FY05 Palmetto St Imprv	$612,797	2004	33	$269,259	1.83	$492,223	$0	$0	$492,223	$0	$0	$0
0000030075	PU100 PUB UTIL	0167 PU WATER D	US19 S OF COACHMAN TO N OF SUNSET PT	$756,927	2004	33	$332,589	1.83	$607,995	$0	$0	$607,995	$0	$0	$0
0000030076	PU100 PUB UTIL	0167 PU WATER D	WS FY05 Adds Other	$1,244,508	2004	33	$546,829	1.83	$999,640	$0	$0	$999,640	$0	$0	$0
0000030077	PU100 PUB UTIL	0000 UNASSIGNED	WS FY06 Elevated Tank Upgrades	$2,138,038	2005	33	$1,004,230	1.75	$1,754,191	$0	$0	$1,754,191	$0	$0	$0
0000030078	PU100 PUB UTIL	0167 PU WATER D	WS FY06 Adds Other	$1,137,307	2005	33	$534,190	1.75	$933,124	$0	$0	$933,124	$0	$0	$0
0000030079	PU100 PUB UTIL	0167 PU WATER D	WS FY07 Wellfield Maximization	$797,673	2006	33	$398,836	1.68	$669,260	$0	$0	$669,260	$0	$0	$0
0000030080	PU100 PUB UTIL	0167 PU WATER D	WS FY07 02 to 05 Wtr Svc Lines	$832,656	2006	33	$416,328	1.68	$698,611	$0	$0	$698,611	$0	$0	$0
0000030081	PU100 PUB UTIL	0167 PU WATER D	WS FY07 Myrtle Ave Imprv	$1,722,216	2006	33	$861,108	1.68	$1,444,966	$0	$0	$1,444,966	$0	$0	$0
0000030082	PU100 PUB UTIL	0167 PU WATER D	WS FY07 06/07 Wtr Svc Lines	$949,209	2006	33	$474,605	1.68	$796,402	$0	$0	$796,402	$0	$0	$0
0000030083	PU100 PUB UTIL	0167 PU WATER D	WS FY07 Various at < $500,000 Ea	$2,490,307	2006	33	$1,245,154	1.68	$2,089,407	$0	$0	$2,089,407	$0	$0	$0
0000030084	PU100 PUB UTIL	0167 PU WATER D	WS FY08 Beach Walk	$1,400,446	2007	33	$742,661	1.63	$1,212,460	$0	$0	$1,212,460	$0	$0	$0
0000030085	PU100 PUB UTIL	0167 PU WATER D	WS FY08 Downtown Streetscape	$523,170	2007	33	$277,439	1.63	$452,943	$0	$0	$452,943	$0	$0	$0
0000030086	PU100 PUB UTIL	0167 PU WATER D	WS FY08 Water Main Phs 16-17-18	$2,312,189	2007	33	$1,226,161	1.63	$2,001,818	$0	$0	$2,001,818	$0	$0	$0
0000030087	PU100 PUB UTIL	0167 PU WATER D	WS FY08 Various at < $500,000 ea	$708,994	2007	33	$375,982	1.63	$613,824	$0	$0	$613,824	$0	$0	$0
0000030088	PU100 PUB UTIL	0167 PU WATER D	CORONADO/S GULFVIEW WTR RELOCATION	$810,967	2008	33	$454,633	1.57	$711,600	$0	$0	$711,600	$0	$0	$0
0000030089	PU100 PUB UTIL	0153 PU RO 1	RO#1 MEDIA FILTER #06-0051-UT	$887,094	2008	33	$497,310	1.57	$778,399	$0	$0	$0	$778,399	$0	$0
0000030090	PU100 PUB UTIL	0167 PU WATER D	WS FY09 Various at < $500,000 ea	$1,373,555	2008	33	$770,024	1.57	$1,205,255	$0	$0	$1,205,255	$0	$0	$0
0000030091	PU100 PUB UTIL	0000 UNASSIGNED	WWS Pre '86 Adds	$54,208,459	1976	40	$0	5.42	$0	$0	$0	$0	$0	$0	$0
0000030092	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY86 Adds	$4,253,276	1985	40	$265,830	3.10	$824,221	$0	$0	$0	$0	$824,221	$0
0000030093	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY87 Adds	$3,138,640	1986	40	$274,631	3.03	$831,684	$0	$0	$0	$0	$831,684	$0
0000030094	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY88 Adds	$2,695,617	1987	40	$303,257	2.95	$895,237	$0	$0	$0	$0	$895,237	$0
0000030095	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY89 Adds	$497,322	1988	40	$68,382	2.88	$196,820	$0	$0	$0	$0	$196,820	$0
0000030096	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY90 Adds	$1,612,595	1989	40	$262,047	2.82	$738,548	$0	$0	$0	$0	$738,548	$0
0000030097	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY92 Adds	$1,463,876	1991	40	$311,074	2.69	$836,818	$0	$0	$0	$0	$836,818	$0
0000030098	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY93 Adds	$5,089,073	1992	40	$1,208,655	2.61	$3,153,722	$0	$0	$0	$0	$3,153,722	$0
0000030099	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY94 Adds	$3,311,494	1993	40	$869,267	2.50	$2,169,964	$0	$0	$0	$0	$2,169,964	$0
0000030100	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY95 Adds	$1,174,463	1994	40	$337,658	2.41	$812,167	$0	$0	$0	$0	$812,167	$0
0000030101	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY96 Adds	$3,145,771	1995	40	$983,054	2.38	$2,337,056	$0	$0	$0	$0	$2,337,056	$0
0000030102	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY97 Adds	$484,296	1996	40	$163,450	2.31	$378,140	$0	$0	$0	$0	$378,140	$0
0000030103	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY98 Adds	$342,186	1997	40	$124,043	2.23	$276,975	$0	$0	$0	$0	$276,975	$0
0000030104	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY99 Adds	$477,820	1998	40	$185,155	2.20	$406,776	$0	$0	$0	$0	$406,776	$0
0000030105	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY00 Adds	$328,629	1999	40	$135,560	2.15	$290,982	$0	$0	$0	$0	$290,982	$0
0000030106	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY02 Adds	$907,395	2001	40	$419,670	2.05	$860,692	$0	$0	$0	$0	$860,692	$0
0000030107	PU100 PUB UTIL	0000 UNASSIGNED	WWS FY03 Adds	$1,249,744	2002	40	$609,251	1.99	$1,212,056	$0	$0	$0	$0	$1,212,056	$0
0000030108	PU100 PUB UTIL	0163 PU SEWER	WWS FY04 Clwtr Harbor Force Mn	$2,475,805	2003	40	$1,268,850	1.94	$2,465,236	$0	$0	$0	$0	$0	$2,465,236
0000030109	PU100 PUB UTIL	0163 PU SEWER	WWS FY04 Adds Other	$652,929	2003	40	$334,626	1.94	$650,142	$0	$0	$0	$0	$0	$650,142
0000030110	PU100 PUB UTIL	0163 PU SEWER	WWS FY05 Adds	$1,890,459	2004	40	$1,016,122	1.83	$1,857,537	$0	$0	$0	$0	$0	$1,857,537
0000030111	PU100 PUB UTIL	0163 PU SEWER	WWS FY06 Adds	$182,905	2005	40	$102,884	1.75	$179,719	$0	$0	$0	$0	$0	$179,719

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000030112	PU100 PUB UTIL	0163 PU SEWER	WWS FY07 Adds	$908,210	2006	40	$533,573	1.68	$895,353	$0	$0	$0	$0	$0	$895,353
0000030113	PU100 PUB UTIL	0163 PU SEWER	WWS FY08 Adds	$726,053	2007	40	$444,707	1.63	$726,024	$0	$0	$0	$0	$0	$726,024
0000030114	PU100 PUB UTIL	0163 PU SEWER	BEACHWAL SEWER RELOCATIONS	$1,231,553	2008	40	$785,115	1.57	$1,228,877	$0	$0	$0	$0	$1,228,877	$0
0000030115	PU100 PUB UTIL	0163 PU SEWER	UPGRADE SS SYSTEM	$503,812	2008	40	$321,180	1.57	$502,717	$0	$0	$0	$0	$0	$502,717
0000030116	PU100 PUB UTIL	0007 PU E WPC	East AWT Facility Imprv 91	$15,495,741	1990	32	$0	2.75	$0	$0	$0	$0	$0	$0	$0
0000030117	PU100 PUB UTIL	0005 PU MARSHLL	MS AWT Facility Imprv 91	$16,239,282	1990	32	$0	2.75	$0	$0	$0	$0	$0	$0	$0
0000030118	PU100 PUB UTIL	0079 PU NE PLT	NE AWT Facility Imprv 91	$19,565,489	1990	32	$0	2.75	$0	$0	$0	$0	$0	$0	$0
0000030119	PU100 PUB UTIL	0005 PU MARSHLL	MS AWT Facility Imprv 93	$625,695	1992	32	$29,329	2.61	$76,529	$0	$0	$0	$0	$0	$76,529
0000030120	PU100 PUB UTIL	0079 PU NE PLT	NE Generator 93	$1,025,042	1992	32	$48,049	2.61	$125,373	($37,148)	$0	$0	$0	$0	$88,225
0000030121	PU100 PUB UTIL	0000 UNASSIGNED	AWT Various @ < $500,00 Ea 93	$392,872	1992	32	$18,416	2.61	$48,052	$0	$0	$0	$0	$0	$48,052
0000030122	PU100 PUB UTIL	0079 PU NE PLT	NE Biosolids Imprv 94	$5,063,582	1993	32	$395,592	2.50	$987,523	($292,599)	$0	$0	$0	$0	$694,924
0000030123	PU100 PUB UTIL	0000 UNASSIGNED	AWT Various @ < $500,00 Ea 95	$84,881	1994	32	$9,284	2.41	$22,331	$0	$0	$0	$0	$0	$22,331
0000030124	PU100 PUB UTIL	0079 PU NE PLT	NE Influent Pumps & Piping 97	$700,000	1996	32	$120,312	2.31	$278,342	($82,472)	$0	$0	$0	$0	$195,870
0000030125	PU100 PUB UTIL	0000 UNASSIGNED	AWT Various @ < $500,000 Ea 98	$20,765	1997	32	$4,218	2.23	$9,418	$0	$0	$0	$0	$0	$9,418
0000030126	PU100 PUB UTIL	0000 UNASSIGNED	AWT Various @ < $500,000 Ea 02	$94,879	2001	32	$31,132	2.05	$63,848	$0	$0	$0	$0	$0	$63,848
0000030127	PU100 PUB UTIL	0000 UNASSIGNED	AWT Various @ < $500,000 Ea 03	$432,163	2002	32	$155,309	1.99	$308,974	$0	$0	$0	$0	$0	$308,974
0000030128	PU100 PUB UTIL	0079 PU NE PLT	NE CHLORINE CONTACT CHAMBER CCC	$6,798,331	2003	32	$2,655,598	1.94	$5,159,535	($1,528,751)	$0	$0	$0	$0	$3,630,784
0000030129	PU100 PUB UTIL	0079 PU NE PLT	NE THICKENING & SLUDGE TANK	$163,763	2003	32	$63,970	1.94	$124,286	($36,826)	$0	$0	$0	$0	$87,461
0000030130	PU100 PUB UTIL	0165 PU WET ADM	E/MS/NE Scada 05	$1,123,001	2004	32	$473,766	1.83	$866,075	$0	$866,075	$0	$0	$0	$0
0000030131	PU100 PUB UTIL	0007 PU E WPC	AWT Various @ < $500,000 Ea 05	$425,527	2004	32	$179,519	1.83	$328,173	$0	$0	$0	$0	$0	$328,173
0000030132	PU100 PUB UTIL	0005 PU MARSHLL	MS Blower/MCC Rplcmnt 06	$1,210,647	2005	32	$548,574	1.75	$958,251	$0	$0	$0	$0	$0	$958,251
0000030133	PU100 PUB UTIL	0079 PU NE PLT	NE SECURITY FENCING & BARRICADES	$43,612	2005	32	$19,762	1.75	$34,520	($10,228)	$0	$0	$0	$0	$24,292
0000030134	PU100 PUB UTIL	0005 PU MARSHLL	MS BIOSOLIDS/FIRST DIGESTER	$2,831,168	2006	32	$1,371,347	1.68	$2,301,163	$0	$0	$0	$0	$0	$2,301,163
0000030135	PU100 PUB UTIL	0079 PU NE PLT	NE BIOSOLIDS/FIRST DIGESTER	$2,624,890	2006	32	$1,271,431	1.68	$2,133,501	($632,148)	$0	$0	$0	$0	$1,501,353
0000030136	PU100 PUB UTIL	0005 PU MARSHLL	MS Generator 07	$1,345,582	2006	32	$651,766	1.68	$1,093,684	$0	$0	$0	$0	$0	$1,093,684
0000030137	PU100 PUB UTIL	0079 PU NE PLT	NE Biosolids Imprv 07	$678,253	2006	32	$328,529	1.68	$551,282	($163,343)	$0	$0	$0	$0	$387,939
0000030138	PU100 PUB UTIL	0005 PU MARSHLL	MS Nitrate Rcycl Imprv 07	$1,505,875	2006	32	$729,408	1.68	$1,223,969	$0	$0	$0	$0	$0	$1,223,969
0000030139	PU100 PUB UTIL	0079 PU NE PLT	NE Filter Rehab 07	$1,646,044	2006	32	$797,303	1.68	$1,337,899	($396,414)	$0	$0	$0	$0	$941,484
0000030140	PU100 PUB UTIL	0000 UNASSIGNED	AWT Various @ < $500,000 Ea 07	$160,399	2006	32	$77,693	1.68	$130,372	$0	$0	$0	$0	$0	$130,372
0000030141	PU100 PUB UTIL	0005 PU MARSHLL	MS Biosolids 08	$731,386	2007	32	$377,121	1.63	$615,684	$0	$0	$0	$0	$0	$615,684
0000030142	PU100 PUB UTIL	0005 PU MARSHLL	MS Influent PStn Bypass Rehab 08	$1,273,484	2007	32	$656,640	1.63	$1,072,024	$0	$0	$0	$0	$0	$1,072,024
0000030143	PU100 PUB UTIL	0079 PU NE PLT	NE & MS ODOR CONTROL	$1,140,847	2007	32	$588,249	1.63	$960,370	($284,554)	$0	$0	$0	$0	$675,816
0000030144	PU100 PUB UTIL	0005 PU MARSHLL	WWTP Headworks 09	$6,214,175	2008	32	$3,398,377	1.57	$5,319,204	$0	$0	$0	$0	$0	$5,319,204
0000030145	PU100 PUB UTIL	0079 PU NE PLT	MS/NE/E MISC UPGRADES	$429,773	2008	32	$235,032	1.57	$367,876	($109,000)	$0	$0	$0	$0	$258,876
0000030146	PU100 PUB UTIL	0000 UNASSIGNED	PS/LS Marina 86	$30,000	1985	18	$0	3.10	$0	$0	$0	$0	$0	$0	$0
0000030147	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 93	$177,813	1992	18	$0	2.61	$0	$0	$0	$0	$0	$0	$0
0000030148	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 94	$47,193	1993	18	$0	2.50	$0	$0	$0	$0	$0	$0	$0
0000030149	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 00	$24,746	1999	18	$0	2.15	$0	$0	$0	$0	$0	$0	$0
0000030150	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Morton Plant #7 & #18 01	$668,301	2000	18	$0	2.09	$0	$0	$0	$0	$0	$0	$0
0000030151	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 01	$30,288	2000	18	$0	2.09	$0	$0	$0	$0	$0	$0	$0
0000030152	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 02	$16,360	2001	18	$0	2.05	$0	$0	$0	$0	$0	$0	$0
0000030153	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Sand Key #45 03	$907,273	2002	18	$0	1.99	$0	$0	$0	$0	$0	$0	$0
0000030154	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 03	$201,693	2002	18	$0	1.99	$0	$0	$0	$0	$0	$0	$0
0000030155	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS #11, #14 & #25 Imprv 04	$1,121,498	2003	18	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000030156	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 04	$496,765	2003	18	$0	1.94	$0	$0	$0	$0	$0	$0	$0
0000030157	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS #20 & #35 Imprv 05	$923,816	2004	18	$0	1.83	$0	$0	$0	$0	$0	$0	$0
0000030158	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS #24 & #40 Imprv 05	$604,773	2004	18	$0	1.83	$0	$0	$0	$0	$0	$0	$0
0000030159	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS #9 & #10 Imprv 05	$574,327	2004	18	$0	1.83	$0	$0	$0	$0	$0	$0	$0
0000030160	PU100 PUB UTIL	0179 PU LIFT ST	LS #01,#22,#43,#37,#06	$1,589,428	2004	18	$0	1.83	$0	$0	$0	$0	$0	$0	$0
0000030161	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS #15 & #25 Imprv 06	$736,682	2005	18	$20,463	1.75	$35,746	$0	$0	$0	$0	$35,746	$0
0000030162	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS #55 Imprv 06	$708,925	2005	18	$19,692	1.75	$34,399	$0	$0	$0	$0	$34,399	$0
0000030163	PU100 PUB UTIL	0179 PU LIFT ST	LS #06 & LS #12	$376,445	2005	18	$10,457	1.75	$18,266	$0	$0	$0	$0	$18,266	$0
0000030164	PU100 PUB UTIL	0179 PU LIFT ST	LS #69 REHAB	$33,058	2006	18	$2,755	1.68	$4,623	$0	$0	$0	$0	$4,623	$0
0000030165	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 08	$194,149	2007	18	$26,965	1.63	$44,023	$0	$0	$0	$0	$44,023	$0

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000030166	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS #58 Imprv 08	$1,540,851	2007	18	$214,007	1.63	$349,386	$0	$0	$0	$0	$349,386	$0
0000030167	PU100 PUB UTIL	0179 PU LIFT ST	PS #16 Imprv 09	$1,905,551	2008	18	$370,524	1.57	$579,951	$0	$0	$0	$0	$579,951	$0
0000030168	PU100 PUB UTIL	0179 PU LIFT ST	PS#19 Rehab 09 #06-0010-UT	$661,552	2008	18	$128,635	1.57	$201,342	$0	$0	$0	$0	$201,342	$0
0000030169	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 09	$505,634	2008	18	$98,318	1.57	$153,889	$0	$0	$0	$0	$153,889	$0
0000030996	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Skycrest Storage&Pump07-0013-UT	$2,850,858	2010	33	$1,763,788	1.48	$2,607,288	$0	$0	$0	$0	$0	$2,607,288
0000030997	PU100 PUB UTIL	0169 PU RECLAIM	RWS-2010 items <$500K ea.	$120,209	2010	33	$74,372	1.48	$109,939	$0	$0	$0	$0	$0	$109,939
0000030998	PU100 PUB UTIL	0159 PU RO 2	WS FY10 Rvrs Osmosis Pl 06-0055-UT	$1,408,273	2010	33	$871,280	1.48	$1,287,954	$0	$0	$0	$1,287,954	$0	$0
0000030999	PU100 PUB UTIL	0167 PU WATER D	WS FY10 Various at < $500,000 ea	$406,147	2010	33	$251,278	1.48	$371,447	$0	$0	$371,447	$0	$0	$0
0000031000	PU100 PUB UTIL	0163 PU SEWER	WWS FY10<$500,000 Ea.	$466,779	2010	40	$319,938	1.48	$472,943	$0	$0	$0	$0	$0	$472,943
0000031001	PU100 PUB UTIL	0005 PU MARSHLL	MS APCF Process Air Sys Upgr 10	$3,546,844	2010	32	$2,152,121	1.48	$3,181,334	$0	$0	$0	$0	$0	$3,181,334
0000031003	PU100 PUB UTIL	0179 PU LIFT ST	PS/LS Various @ < $500,000 Ea 10	$365,205	2010	18	$109,900	1.48	$162,457	$0	$0	$0	$0	$162,457	$0
0000031022	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Skycrest($5,436,824)#07-0013-UT	$5,428,060	2010	33	$3,371,977	1.48	$4,984,564	$0	$0	$0	$0	$0	$4,984,564
0000031023	PU100 PUB UTIL	0169 PU RECLAIM	RWS - Morningside#05-0022-UT	$2,737,851	2010	33	$1,700,786	1.48	$2,514,156	$0	$0	$0	$0	$0	$2,514,156
0000031024	PU100 PUB UTIL	0169 PU RECLAIM	RWS-Coachman/Chautauqua#07-0053-UT	$3,281,365	2010	33	$2,038,424	1.48	$3,013,263	$0	$0	$0	$0	$0	$3,013,263
0000031025	PU100 PUB UTIL	0160 PU WT 3	Wellfield Exp Res#3 PH II#04-0049-UT	$2,840,913	2010	33	$1,764,810	1.48	$2,608,798	$0	$2,608,798	$0	$0	$0	$0
0000031026	PU100 PUB UTIL	0153 PU RO 1	RO Plant Expansion Res#1#04-0049-UT	$3,592,500	2010	33	$2,231,704	1.48	$3,298,976	$0	$0	$0	$3,298,976	$0	$0
0000031027	PU100 PUB UTIL	0167 PU WATER D	WS FY11 SYSTEM EXPANSION	$162,827	2010	33	$101,150	1.48	$149,524	$0	$0	$149,524	$0	$0	$0
0000031028	PU100 PUB UTIL	0179 PU LIFT ST	LS#4 CONVERT TO GRAVITY 03-0037-UT	$268,276	2010	40	$184,440	1.48	$272,644	$0	$0	$0	$0	$272,644	$0
0000031029	PU100 PUB UTIL	0005 PU MARSHLL	Generator Repl Phase II#07-0032-UT	$1,285,398	2010	32	$783,289	1.48	$1,157,883	$0	$0	$0	$0	$0	$1,157,883
0000031030	PU100 PUB UTIL	0005 PU MARSHLL	MS & E CHLORINE & SULFUR DIOXIDE	$1,359,383	2010	32	$828,374	1.48	$1,224,529	$0	$0	$0	$0	$0	$1,224,529
0000031031	PU100 PUB UTIL	0005 PU MARSHLL	MS TRANSDUCERS LIQUID DISINFECTION	$6,186	2010	32	$3,770	1.48	$5,573	$0	$0	$0	$0	$0	$5,573
0000031032	PU100 PUB UTIL	0179 PU LIFT ST	LIFT STATION REPLACEMENTS	$60,752	2010	18	$18,563	1.48	$27,441	$0	$0	$0	$0	$27,441	$0
0000031110	PU100 PUB UTIL	0167 PU WATER D	Hydra-Stop Dbl Line Stop Equipment	$39,623	2011	10	$0	1.43	$0	$0	$0	$0	$0	$0	$0
0000031255	PU100 PUB UTIL	0153 PU RO 1	Sampler 900Max Portable	$6,054	2010	5	$0	1.48	$0	$0	$0	$0	$0	$0	$0
0000031581	PU100 PUB UTIL	0157 PU IND PRT	900MAX Portable Sampler Controller	$9,328	2011	5	$0	1.43	$0	$0	$0	$0	$0	$0	$0
0000031830	PU100 PUB UTIL	0166 PU LAB	Horizon Extractor System	$32,363	2012	10	$0	1.40	$0	$0	$0	$0	$0	$0	$0
0000032115	PU100 PUB UTIL	0166 PU LAB	MASS SPECTROMETER	$91,773	2012	10	$0	1.40	$0	$0	$0	$0	$0	$0	$0
0000032180	PU100 PUB UTIL	0157 PU IND PRT	FUJI PORTAFLOW-C FLOW METER	$6,149	2013	5	$0	1.36	$0	$0	$0	$0	$0	$0	$0
0000032201	PU100 PUB UTIL	0169 PU RECLAIM	DOWNTOWN STREETSCAPE PH 2 08-0055-EN	$51,295	2011	33	$33,420	1.43	$47,926	$0	$0	$0	$0	$0	$47,926
0000032202	PU100 PUB UTIL	0169 PU RECLAIM	GLEN OAKS & PALMETTO RCW#08-0043-UT	$3,711,555	2011	33	$2,418,134	1.43	$3,467,791	$0	$0	$0	$0	$0	$3,467,791
0000032203	PU100 PUB UTIL	0169 PU RECLAIM	SKYCREST RCW 10-0040-UT	$1,188,533	2011	33	$774,347	1.43	$1,110,474	$0	$0	$0	$0	$0	$1,110,474
0000032204	PU100 PUB UTIL	0169 PU RECLAIM	CHAUTAUQUALAKE ESTATE RCW#10-0041-UT	$268,673	2011	33	$175,044	1.43	$251,027	$0	$0	$0	$0	$0	$251,027
0000032205	PU100 PUB UTIL	0169 PU RECLAIM	SKYCREST CSX KEENE RD 10-0026-UT	$226,249	2011	33	$147,404	1.43	$211,389	$0	$0	$0	$0	$0	$211,389
0000032206	PU100 PUB UTIL	0169 PU RECLAIM	SKYCREST GREENLEA 10-0038-UT	$1,544,100	2011	33	$1,006,005	1.43	$1,442,688	$0	$0	$0	$0	$0	$1,442,688
0000032207	PU100 PUB UTIL	0169 PU RECLAIM	CAPITALIZED INTEREST FY 2012	$122,501	2011	33	$79,811	1.43	$114,455	$0	$0	$0	$0	$0	$114,455
0000032208	PU100 PUB UTIL	0167 PU WATER D	DOWNTOWN STREETSCAPE PH 2 08-0055-EN	$306,812	2011	33	$199,893	1.43	$286,661	$0	$0	$286,661	$0	$0	$0
0000032209	PU100 PUB UTIL	0160 PU WT 3	RESERVOIR 3 HYPPOCHLORITE TANK	$22,900	2011	33	$14,920	1.43	$21,396	$0	$21,396	$0	$0	$0	$0
0000032210	PU100 PUB UTIL	0153 PU RO 1	RO PLANT 1 HYPOCHLORITE STORAGETANK	$21,200	2011	33	$13,812	1.43	$19,808	$0	$0	$0	$19,808	$0	$0
0000032211	PU100 PUB UTIL	0153 PU RO 1	RO PLANT 1 FIBER OPTICS	$26,460	2011	33	$17,239	1.43	$24,722	$0	$0	$0	$24,722	$0	$0
0000032212	PU100 PUB UTIL	0167 PU WATER D	SYSTEM EXPANSION	$110,092	2011	33	$71,727	1.43	$102,862	$0	$0	$102,862	$0	$0	$0
0000032213	PU100 PUB UTIL	0167 PU WATER D	CONTRIBUTED UTILITIES	$181,500	2011	33	$118,250	1.43	$169,580	($169,580)	$0	$0	$0	$0	$0
0000032214	PU100 PUB UTIL	0167 PU WATER D	CAPITALIZED INTEREST	$24,000	2011	33	$15,636	1.43	$22,423	$0	$0	$22,423	$0	$0	$0
0000032215	PU100 PUB UTIL	0163 PU SEWER	DOWNTOWN STREETSCAPE PH 2 08-0055-EN	$79,660	2011	40	$56,758	1.43	$81,395	$0	$0	$0	$0	$81,395	$0
0000032216	PU100 PUB UTIL	0163 PU SEWER	CAPITALIZED INTEREST FY 2012	$16,466	2011	40	$11,732	1.43	$16,825	$0	$0	$0	$0	$8,413	$8,413
0000032217	PU100 PUB UTIL	0005 PU MARSHLL	MS SCREW PUMP STATION REPLACEMENT	$1,800,372	2011	32	$1,153,363	1.43	$1,654,012	$0	$0	$0	$0	$0	$1,654,012
0000032218	PU100 PUB UTIL	0079 PU NE PLT	NE PICKET THICKNER & SCUM#09-0040-UT	$363,002	2011	32	$232,548	1.43	$333,492	($98,812)	$0	$0	$0	$0	$234,679
0000032219	PU100 PUB UTIL	0079 PU NE PLT	NE FILTER BLD FUELTANK UPGRADE G1400	$9,640	2011	32	$6,176	1.43	$8,856	($2,624)	$0	$0	$0	$0	$6,232
0000032220	PU100 PUB UTIL	0000 UNASSIGNED	NE/MS/E INDOOR OUTDOOR LIGHTING	$131,366	2011	32	$84,156	1.43	$120,687	$0	$0	$0	$0	$0	$120,687
0000032221	PU100 PUB UTIL	0079 PU NE PLT	NE MIXER REPLACEMENT 08-0048-UT	$1,085,625	2011	32	$695,478	1.43	$997,370	($295,517)	$0	$0	$0	$0	$701,853
0000032222	PU100 PUB UTIL	0079 PU NE PLT	NE CLARFIER #1-#4 10-0023-UT	$1,514,431	2011	32	$970,183	1.43	$1,391,316	($412,242)	$0	$0	$0	$0	$979,075

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000032223	PU100 PUB UTIL	0005 PU MARSHLL	MS APCF STORAGE FACILITY#11-0036-UT	$170,604	2011	32	$109,293	1.43	$156,735	$0	$0	$0	$0	$0	$156,735
0000032224	PU100 PUB UTIL	0007 PU E WPC	E ANOXIC TANK #09-0007-UT	$2,295,505	2011	32	$1,470,558	1.43	$2,108,893	$0	$0	$0	$0	$0	$2,108,893
0000032225	PU100 PUB UTIL	0000 UNASSIGNED	CAPITALIZED INTEREST FY 2013	$114,404	2011	32	$73,290	1.43	$105,103	$0	$0	$0	$0	$0	$105,103
0000032256	PU100 PUB UTIL	0157 PU IND PRT	SIGMA MODEL 950 AV OPTIFLOW FLOWMTR	$12,164	2012	10	$0	1.40	$0	$0	$0	$0	$0	$0	$0
0000032289	PU100 PUB UTIL	0167 PU WATER D	MULLER H-614 AIR POWER	$5,400	2013	5	$0	1.36	$0	$0	$0	$0	$0	$0	$0
0000032393	0 PU100 PUB UTIL	0157 PU IND PRT	LINKO FOG TRACK DISPOSAL PORTAL	$32,148	2014	3	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032412	PU100 PUB UTIL	0153 PU RO 1	SID LICKTON PARK WATER & SEWER	$63,221	2012	999	$63,221	1.12	$70,813	$0	$0	$0	$70,813	$0	$0
0000032413	PU100 PUB UTIL	0169 PU RECLAIM	CLEARWATER HARBOR RCW #10-0008-UT	$1,826,235	2012	33	$1,245,160	1.40	$1,739,934	$0	$0	$0	$0	$0	$1,739,934
0000032416	PU100 PUB UTIL	0165 PU WET ADM	CAPITALIZED INTEREST FISCAL 2013	$30,286	2012	32	$20,348	1.40	$28,434	$0	$28,434	$0	$0	$0	$0
0000032417	PU100 PUB UTIL	0079 PU NE PLT	NE ODOR CONTROL #09-0040-UT	$900,945	2012	32	$605,323	1.40	$845,852	($250,623)	$0	$0	$0	$0	$595,229
0000032418	PU100 PUB UTIL	0000 UNASSIGNED	LAND IMPROV GENERAL 2013	$3,363,513	2012	32	$2,259,860	1.40	$3,157,833	$0	$0	$0	$0	$0	$3,157,833
0000032419	PU100 PUB UTIL	0005 PU MARSHLL	MS MIXER REPLACEMENT #08-0048-UT	$952,862	2012	32	$640,204	1.40	$894,595	$0	$0	$0	$0	$0	$894,595
0000032420	PU100 PUB UTIL	0163 PU SEWER	CAPITALIZED INTEREST FY 2013	$177,582	2012	40	$130,967	1.40	$183,007	$0	$0	$0	$0	$91,504	$91,504
0000032421	PU100 PUB UTIL	0163 PU SEWER	DEVELOPER CONTRIBUTION CAP FY13	$180,493	2012	40	$133,113	1.40	$186,007	($186,007)	$0	$0	$0	$0	$0
0000032422	PU100 PUB UTIL	0000 UNASSIGNED	LAND IMPROV GENERAL FY 2013	$439,863	2012	40	$324,399	1.40	$453,301	$0	$0	$0	$0	$0	$453,301
0000032423	PU100 PUB UTIL	0167 PU WATER D	CAPITALIZED INTEREST FISCAL YR 2013	$124,125	2012	33	$84,630	1.40	$118,259	$0	$0	$118,259	$0	$0	$0
0000032424	PU100 PUB UTIL	0159 PU RO 2	WELLFIELD MONITORING#12-0012-UT	$286,021	2012	33	$195,014	1.40	$272,505	$0	$0	$0	$272,505	$0	$0
0000032425	PU100 PUB UTIL	0167 PU WATER D	ABBEY LAKE WM EXT#12-0022-UT	$117,337	2012	33	$80,002	1.40	$111,792	$0	$0	$111,792	$0	$0	$0
0000032426	PU100 PUB UTIL	0159 PU RO 2	RO2 INJECTION WELL	$1,053,051	2012	33	$717,990	1.40	$1,003,288	$0	$0	$0	$1,003,288	$0	$0
0000032427	PU100 PUB UTIL	0167 PU WATER D	CONTRIBUTION CAP-DEVLPR 2013	$429,903	2012	33	$293,115	1.40	$409,587	($409,587)	$0	$0	$0	$0	$0
0000032428	PU100 PUB UTIL	0169 PU RECLAIM	CAPITALIZED INTEREST FISCAL 2013	$40,452	2012	33	$27,581	1.40	$38,540	$0	$0	$0	$0	$0	$38,540
0000032439	PU100 PUB UTIL	0166 PU LAB	ICP-MS SYSTEM FOR THE LAB	$138,199	2013	5	$0	1.36	$0	$0	$0	$0	$0	$0	$0
0000032492	PU100 PUB UTIL	0164 PU MAINT	INFRARED CAMERA	$8,215	2014	5	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032531	PU100 PUB UTIL	0162 PU ADMIN	SPEAKERSYSTEM	$6,639	2014	3	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032609	PU100 PUB UTIL	0007 PU E WPC	HISTORIAN SOFTWARE E	$6,624	2014	3	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032610	PU100 PUB UTIL	0005 PU MARSHLL	HISTORIAN SOFTWARE MS	$6,624	2014	3	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032611	PU100 PUB UTIL	0079 PU NE PLT	HISTORIAN SOFTWARE NE	$6,624	2014	3	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032615	PU100 PUB UTIL	0166 PU LAB	PC-BOD WITH AUTOMAX 122 SAMPLER	$38,235	2014	5	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032615	0 PU100 PUB UTIL	0166 PU LAB	PC-BOD WITH AUTOMAX 122 SAMPLER	$7,781	2014	5	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032626	PU100 PUB UTIL	0164 PU MAINT	FALL RETRIEVAL EQUIPMENT	$5,391	2013	5	$0	1.36	$0	$0	$0	$0	$0	$0	$0
0000032655	PU100 PUB UTIL	0163 PU SEWER	RESCUE SYSTEM CONFINED SPACE	$6,162	2014	5	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032811	PU100 PUB UTIL	0157 PU IND PRT	LINKO SAMPLING DATABASE	$6,605	2014	3	$0	1.33	$0	$0	$0	$0	$0	$0	$0
0000032880	PU100 PUB UTIL	0169 PU RECLAIM	RADIODETECTION 8000 PDL	$6,827	2015	5	$0	1.30	$0	$0	$0	$0	$0	$0	$0
0000032913	PU100 PUB UTIL	0169 PU RECLAIM	RECLAIMED WATER SYS FY14 ADDS	$28,535	2013	33	$20,320	1.36	$27,685	$0	$0	$0	$0	$0	$27,685
0000032914	PU100 PUB UTIL	0153 PU RO 1	R01 EXPANSION 2014 #09-0018-UT	$11,524,521	2013	33	$8,206,856	1.36	$11,181,416	$0	$0	$0	$11,181,416	$0	$0
0000032915	PU100 PUB UTIL	0159 PU RO 2	RO#2#10-0033-UT & 09-0004-UT	$4,890,186	2013	33	$3,482,405	1.36	$4,744,597	$0	$0	$0	$4,744,597	$0	$0
0000032916	PU100 PUB UTIL	0153 PU RO 1	CONTRIBUTED UTILITIES 2014	$724,226	2013	33	$515,737	1.36	$702,664	($702,664)	$0	$0	$0	$0	$0
0000032917	PU100 PUB UTIL	0159 PU RO 2	CAPITALIZED INTEREST FISCAL YR 2014	$449,888	2013	33	$320,375	1.36	$436,495	$0	$0	$0	$436,495	$0	$0
0000032918	PU100 PUB UTIL	0167 PU WATER D	WS LAND IMPROVEMENTS 2014	$269,713	2013	33	$192,068	1.36	$261,683	$0	$0	$261,683	$0	$0	$0
0000032919	PU100 PUB UTIL	0179 PU LIFT ST	LIFT STATION21 CONVERSION#08-0049-UT	$42,350	2013	40	$32,291	1.36	$43,995	$0	$0	$0	$0	$43,995	$0
0000032959	PU100 PUB UTIL	0163 PU SEWER	CONTRIBUTED UTILITES	$229,275	2013	40	$174,822	1.36	$238,186	($238,186)	$0	$0	$0	$0	$0
0000032960	PU100 PUB UTIL	0163 PU SEWER	CAPITALIZED INTEREST FY 2014	$144,269	2013	40	$110,005	1.36	$149,876	$0	$0	$0	$0	$74,938	$74,938
0000032961	PU100 PUB UTIL	0005 PU MARSHLL	MARSHALL ST CLARIFIER#11-0053-UT	$2,104,715	2013	32	$1,479,878	1.36	$2,016,257	$0	$0	$0	$0	$0	$2,016,257
0000032962	PU100 PUB UTIL	0079 PU NE PLT	MS PRIMARY SLUDGE PUMP #06-0022-UT	$2,687,514	2013	32	$1,889,658	1.36	$2,574,561	($762,833)	$0	$0	$0	$0	$1,811,728
0000032963	PU100 PUB UTIL	0079 PU NE PLT	NORTHEAST CLARIFIER 1-4#10-0023-UT	$40,629	2013	32	$28,567	1.36	$38,922	($11,532)	$0	$0	$0	$0	$27,389
0000032964	PU100 PUB UTIL	0167 PU WATER D	LAND IMPROVEMENTS GENERAL 2014	$179,703	2013	32	$126,354	1.36	$172,150	$0	$0	$172,150	$0	$0	$0
0000032965	PU100 PUB UTIL	0005 PU MARSHLL	CAPITALIZED INTEREST FISCAL 2014	$30,436	2013	32	$21,400	1.36	$29,156	$0	$0	$0	$0	$0	$29,156
0000032966	PU100 PUB UTIL	0179 PU LIFT ST	PS/LIFT STATION #42 2014#10-0051-UT	$765,689	2013	18	$361,575	1.36	$492,628	$0	$0	$0	$0	$492,628	$0
0000032967	PU100 PUB UTIL	0179 PU LIFT ST	CAPITALIZED INTEREST 2014	$16,987	2013	18	$8,022	1.36	$10,929	$0	$0	$0	$0	$10,929	$0
0000032991	PU100 PUB UTIL	0166 PU LAB	XCELVAP SYSTEM	$8,500	2015	10	$1,558	1.30	$2,020	($2,020)	$0	$0	$0	$0	$0
0000033067	PU100 PUB UTIL	0164 PU MAINT	WIRELESS LASER ALIGNMENT	$13,558	2015	5	$0	1.30	$0	$0	$0	$0	$0	$0	$0
0000033072	PU100 PUB UTIL	0164 PU MAINT	FLOW METER	$9,204	2015	5	$0	1.30	$0	$0	$0	$0	$0	$0	$0

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000033074	PU100 PUB UTIL	0167 PU WATER D	TRENCHBOX	$56,438	2015	5	$0	1.30	$0	$0	$0	$0	$0	$0	$0
0000033130	PU100 PUB UTIL	0167 PU WATER D	VEX400 VALVE EXERCISER (HANDHELD)	$5,145	2015	5	$0	1.30	$0	$0	$0	$0	$0	$0	$0
0000033217	PU100 PUB UTIL	0163 PU SEWER	ROOT CUTTER	$9,949	2015	5	$0	1.30	$0	$0	$0	$0	$0	$0	$0
0000033248	PU100 PUB UTIL	0163 PU SEWER	PRO SCOUT MP 20/20 LATERAL G3971	$7,670	2015	5	$0	1.30	$0	$0	$0	$0	$0	$0	$0
0000033282	PU100 PUB UTIL	0169 PU RECLAIM	QUANTUM IMAGER TRIPLE W/TABLETGETAC	$20,060	2015	5	$0	1.30	$0	$0	$0	$0	$0	$0	$0
0000033422	PU100 PUB UTIL	0166 PU LAB	DIONEX ICS 2100 CHROMATOGRAP	$67,253	2015	10	$17,934	1.30	$23,243	$0	$23,243	$0	$0	$0	$0
0000033424	PU100 PUB UTIL	0153 PU RO 1	ARSENIC ANALYZER	$33,950	2015	10	$9,053	1.30	$11,733	($11,733)	$0	$0	$0	$0	$0
0000033460	PU100 PUB UTIL	0005 PU MARSHLL	LIMS DATABASE DEVELOPMENT NE/E/MS	$59,116	2015	3	$0	1.30	$0	$0	$0	$0	$0	$0	$0
0000033461	PU100 PUB UTIL	0159 PU RO 2	RO#2 OPD-GENERATOR SYSTEMS	$2,046,238	2015	10	$494,508	1.30	$640,898	$0	$0	$0	$640,898	$0	$0
0000033462	PU100 PUB UTIL	0159 PU RO 2	RO#2 OPD IRON TREATMENT SYSTEM	$645,000	2015	10	$155,875	1.30	$202,019	$0	$0	$0	$202,019	$0	$0
0000033463	PU100 PUB UTIL	0159 PU RO 2	RO#2 OPD-RO SKIDS	$1,326,663	2015	10	$320,610	1.30	$415,522	$0	$0	$0	$415,522	$0	$0
0000033464	PU100 PUB UTIL	0159 PU RO 2	RO#2 ODP STANDBY POWER GENERATOR	$408,585	2015	10	$98,741	1.30	$127,972	$0	$0	$0	$127,972	$0	$0
0000033465	PU100 PUB UTIL	0159 PU RO 2	RO#2 ATS	$31,136	2015	10	$7,524	1.30	$9,752	($9,752)	$0	$0	$0	$0	$0
0000033466	PU100 PUB UTIL	0159 PU RO 2	R#2 ODP CHEMICAL FEED PUMP	$166,000	2015	10	$40,117	1.30	$51,993	$0	$0	$0	$51,993	$0	$0
0000033467	PU100 PUB UTIL	0159 PU RO 2	RO#2 ODP SS CARTRIDGE FILTER HOUSIN	$117,087	2015	10	$28,296	1.30	$36,673	$0	$0	$0	$36,673	$0	$0
0000033468	PU100 PUB UTIL	0159 PU RO 2	RO#2 ODP-FUEL STORAGE TANK	$68,255	2015	10	$16,495	1.30	$21,378	$0	$0	$0	$21,378	$0	$0
0000033469	PU100 PUB UTIL	0159 PU RO 2	RO#2 ODP-HIGH SERVICE/TRANSFER PUMP	$432,061	2015	10	$104,415	1.30	$135,325	$0	$0	$0	$135,325	$0	$0
0000033470	PU100 PUB UTIL	0159 PU RO 2	RO#2 ODP HP FEED PUMPS	$638,693	2015	10	$154,351	1.30	$200,044	$0	$0	$0	$200,044	$0	$0
0000033471	PU100 PUB UTIL	0166 PU LAB	LAB-FLOW ANALYZER SYSTEM	$51,385	2015	10	$12,418	1.30	$16,094	$0	$16,094	$0	$0	$0	$0
0000033472	PU100 PUB UTIL	0007 PU E WPC	NE/E ATI CL2 ANALYZERS	$23,565	2015	10	$5,695	1.30	$7,381	($7,381)	$0	$0	$0	$0	$0
0000033473	PU100 PUB UTIL	0159 PU RO 2	REVERSE OSMOSIS PLANT#2 #10-0039-UT	$20,443,951	2015	33	$15,745,972	1.30	$20,407,310	$0	$0	$0	$20,407,310	$0	$0
0000033474	PU100 PUB UTIL	0167 PU WATER D	SYSTEM EXPANSION	$154,960	2015	33	$119,351	1.30	$154,682	$0	$0	$154,682	$0	$0	$0
0000033475	PU100 PUB UTIL	0153 PU RO 1	REVERSE OSMOSIS PLANT#1 #09-0018-UT	$152,626	2015	33	$117,553	1.30	$152,353	$0	$0	$0	$152,353	$0	$0
0000033475	PU100 PUB UTIL	0153 PU RO 1	RO PLANT EXPANSION RES#1#09-0018-UT	$503,667	2019	30	$444,906	1.15	$512,952	$0	$0	$0	$512,952	$0	$0
0000033476	PU100 PUB UTIL	0159 PU RO 2	INJECTION WELL FOR RO 2#09-0004-UT	$21,109	2015	33	$16,258	1.30	$21,071	$0	$0	$0	$21,071	$0	$0
0000033477	PU100 PUB UTIL	0159 PU RO 2	CONCENTRATE WELL FOR RO 2#10-0033-UT	$34,830	2015	33	$26,826	1.30	$34,768	$0	$0	$0	$34,768	$0	$0
0000033478	PU100 PUB UTIL	0159 PU RO 2	BRACKISH WELLFIELD RO#2#10-0039-UT	$2,259,261	2015	33	$1,740,088	1.30	$2,255,212	$0	$0	$0	$2,255,212	$0	$0
0000033479	PU100 PUB UTIL	0159 PU RO 2	RWM CONSTRUCTION RO#2#10-0039-UT	$7,377,888	2015	33	$5,682,464	1.30	$7,364,664	$0	$0	$0	$7,364,664	$0	$0
0000033480	PU100 PUB UTIL	0153 PU RO 1	UPGRADE HYPOCHLORITE AMMONIA RO#1	$68,863	2015	33	$53,038	1.30	$68,739	$0	$0	$0	$68,739	$0	$0
0000033481	PU100 PUB UTIL	0167 PU WATER D	CONTRIBUTED UTILITIES	$146,727	2015	33	$113,009	1.30	$146,464	($146,464)	$0	$0	$0	$0	$0
0000033489	PU100 PUB UTIL	0159 PU RO 2	CAPITALIZED INTEREST 2015	$616,204	2015	33	$474,602	1.30	$615,100	$0	$0	$0	$615,100	$0	$0
0000033490	PU100 PUB UTIL	0159 PU RO 2	CAPITALIZED INTEREST 2015#10-0039-UT	$54,616	2015	33	$42,065	1.30	$54,518	$0	$0	$0	$54,518	$0	$0
0000033491	PU100 PUB UTIL	0169 PU RECLAIM	CAPITALIZED INTEREST 2015	$428	2015	33	$329	1.30	$427	$0	$0	$0	$0	$0	$427
0000033492	PU100 PUB UTIL	0163 PU SEWER	IDLEWILD (AREA 8)#10-0034-UT	$6,214,683	2015	40	$5,036,483	1.30	$6,527,451	$0	$0	$0	$0	$6,527,451	$0
0000033493	PU100 PUB UTIL	0163 PU SEWER	EDGEWOOD DR SS#10-0027-UT	$1,463,201	2015	40	$1,185,803	1.30	$1,536,840	$0	$0	$0	$0	$1,536,840	$0
0000033494	PU100 PUB UTIL	0163 PU SEWER	CONTRIBUTED UTILITIES 2015	$15,540	2015	40	$12,594	1.30	$16,322	($16,322)	$0	$0	$0	$0	$0
0000033495	PU100 PUB UTIL	0163 PU SEWER	CAPITALIZED INTEREST 2015	$188,022	2015	40	$152,376	1.30	$197,484	$0	$0	$0	$0	$98,742	$98,742
0000033496	PU100 PUB UTIL	0079 PU NE PLT	NE SCREW LIFT STATION#12-0017-UT	$2,403,822	2015	32	$1,834,166	1.30	$2,377,141	($704,338)	$0	$0	$0	$0	$1,672,803
0000033496	PU100 PUB UTIL	0079 PU NE PLT	NE SCREW LIFT STATION#12-0017 UT	$45,685	2015	32	$34,858	1.30	$45,178	($13,386)	$0	$0	$0	$0	$31,792
0000033497	PU100 PUB UTIL	0005 PU MARSHLL	MS CHLORINE CHAMBER TANK#12-0007-UT	$867,544	2015	32	$661,954	1.30	$857,915	$0	$0	$0	$0	$0	$857,915
0000033498	PU100 PUB UTIL	0079 PU NE PLT	CAPITALIZED INTEREST FY 2015	$59,183	2015	32	$45,158	1.30	$58,526	($17,341)	$0	$0	$0	$0	$41,185
0000033499	PU100 PUB UTIL	0179 PU LIFT ST	LS#29	$36,683	2015	18	$21,229	1.30	$27,513	$0	$0	$0	$0	$27,513	$0
0000033500	PU100 PUB UTIL	0179 PU LIFT ST	CAPITALIZED INTEREST 2015	$861	2015	18	$498	1.30	$646	$0	$0	$0	$0	$646	$0
0000033501	PU100 PUB UTIL	0007 PU E WPC	EAST PLANT BACKUP GENERATOR	$1,504,785	2015	10	$363,656	1.30	$471,311	$0	$0	$0	$0	$0	$471,311
0000033501	PU100 PUB UTIL	0007 PU E WPC	E GENERATOR	$40,491	2016	10	$13,834	1.26	$17,404	($17,404)	$0	$0	$0	$0	$0
0000033502	PU100 PUB UTIL	0166 PU LAB	MS UPS INSTRUMENT	$237,090	2015	10	$57,297	1.30	$74,259	$0	$74,259	$0	$0	$0	$0
0000033513	PU100 PUB UTIL	0005 PU MARSHLL	MARSHALL ST PRIMARY SLUDGE PUMP	$176,554	2015	32	$134,714	1.30	$174,594	$0	$0	$0	$0	$0	$174,594
0000033552	PU100 PUB UTIL	0166 PU LAB	GAS CHROMATOGRAPH/MASS	$72,376	2016	10	$20,507	1.26	$25,798	$0	$25,798	$0	$0	$0	$0
0000033637	PU100 PUB UTIL	0166 PU LAB	ATOMX 115V AUTOMATED SAMPLE	$32,896	2016	10	$9,869	1.26	$12,416	($12,416)	$0	$0	$0	$0	$0
0000033737	PU100 PUB UTIL	0164 PU MAINT	REAL TIME USB SIGNAL ANALYZER	$10,745	2016	5	$0	1.26	$0	$0	$0	$0	$0	$0	$0

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
0000033885	PU100 PUB UTIL	0169 PU RECLAIM	RCW WATER DISTR SYS PH1#13-0052-UT	$1,421,238	2016	33	$1,137,708	1.26	$1,431,303	$0	$0	$0	$0	$0	$1,431,303
0000033886	PU100 PUB UTIL	0169 PU RECLAIM	CAP INT 2016	$35,104	2016	33	$28,101	1.26	$35,352	$0	$0	$0	$0	$0	$35,352
0000033888	PU100 PUB UTIL	0153 PU RO 1	R01 HSPS ELECTRICIAL #14-0024-UT	$304,853	2016	33	$244,036	1.26	$307,012	$0	$0	$0	$307,012	$0	$0
0000033889	PU100 PUB UTIL	0159 PU RO 2	RCW MISSN HILLS TO RO@PH2#14-0038-UT	$278,569	2016	33	$222,996	1.26	$280,542	$0	$0	$0	$280,542	$0	$0
0000033890	PU100 PUB UTIL	0167 PU WATER D	SYSTEM EXPANSION	$153,764	2016	33	$123,089	1.26	$154,854	$0	$0	$154,854	$0	$0	$0
0000033891	PU100 PUB UTIL	0153 PU RO 1	IPP MONITOR RO1 EXPANSION#15-0011-UT	$236,995	2016	33	$189,716	1.26	$238,673	$0	$0	$0	$238,673	$0	$0
0000033892	PU100 PUB UTIL	0167 PU WATER D	CONTRIBUTED UTILITIES	$155,810	2016	33	$124,726	1.26	$156,913	($156,913)	$0	$0	$0	$0	$0
0000033893	PU100 PUB UTIL	0167 PU WATER D	CAP INT 2016	$25,822	2016	33	$20,670	1.26	$26,005	$0	$0	$26,005	$0	$0	$0
0000033894	PU100 PUB UTIL	0163 PU SEWER	IDLEWILD (AREA 8)#10-0034-UT	$306,966	2016	40	$256,444	1.26	$322,622	$0	$0	$0	$0	$322,622	$0
0000033895	PU100 PUB UTIL	0163 PU SEWER	CONTRIBUTED UTILITIES	$65,023	2016	40	$54,321	1.26	$68,339	($68,339)	$0	$0	$0	$0	$0
0000033896	PU100 PUB UTIL	0163 PU SEWER	CAP INT 2016	$40,373	2016	40	$33,729	1.26	$42,433	$0	$0	$0	$0	$21,216	$21,216
0000033897	PU100 PUB UTIL	0079 PU NE PLT	NE CLARIFIER REHAB 5-8 #12-0025-UT	$1,804,560	2016	32	$1,433,309	1.26	$1,803,186	($534,277)	$0	$0	$0	$0	$1,268,908
0000033898	PU100 PUB UTIL	0000 UNASSIGNED	NE/MS PLC UPGRADE	$89,248	2016	32	$70,887	1.26	$89,180	$0	$0	$0	$0	$0	$89,180
0000033899	PU100 PUB UTIL	0079 PU NE PLT	CAP INT 2016	$25,216	2016	32	$20,028	1.26	$25,197	($7,466)	$0	$0	$0	$0	$17,731
0000034112	PU100 PUB UTIL	0163 PU SEWER	SEWER LINE RAPID ASSESSMENT	$23,587	2017	5	$0	1.21	$0	$0	$0	$0	$0	$0	$0
0000034116	PU100 PUB UTIL	0160 PU WT 3	2741 STATE RD 580	$442,442	2016	999	$442,442	0.87	$386,201	$0	$386,201	$0	$0	$0	$0
0000034120	PU100 PUB UTIL	0007 PU E WPC	CONTAINER SPECIAL 20YD TUB STYLE HD	$8,862	2017	10	$3,619	1.21	$4,384	($4,384)	$0	$0	$0	$0	$0
0000034175	PU100 PUB UTIL	0163 PU SEWER	PSA-AV FLOWAV AREA VELOCITY	$6,205	2017	5	$0	1.21	$0	$0	$0	$0	$0	$0	$0
0000034325	PU100 PUB UTIL	0079 PU NE PLT	POWEREDGE R430 SERVER/INTEL XEON	$5,406	2017	5	$0	1.21	$0	$0	$0	$0	$0	$0	$0
0000034326	PU100 PUB UTIL	0160 PU WT 3	POWEREDGE R430 SERVER/INTEL XEON	$5,406	2017	5	$0	1.21	$0	$0	$0	$0	$0	$0	$0
0000034347	PU100 PUB UTIL	0167 PU WATER D	CR193 WM EXT (16-0018)	$71,157	2017	33	$59,118	1.21	$71,618	$0	$0	$71,618	$0	$0	$0
0000034348	PU100 PUB UTIL	0167 PU WATER D	CAPINT (16-0018)	$1,593	2017	33	$1,323	1.21	$1,603	$0	$0	$1,603	$0	$0	$0
0000034349	PU100 PUB UTIL	0167 PU WATER D	FY17 CONTRIBUTED UTILITIES	$121,292	2017	33	$100,770	1.21	$122,077	($122,077)	$0	$0	$0	$0	$0
0000034350	PU100 PUB UTIL	0079 PU NE PLT	CR193 SS EXT (13-0049NE)	$917,258	2017	40	$789,224	1.21	$956,102	($283,289)	$0	$0	$0	$0	$672,812
0000034351	PU100 PUB UTIL	0079 PU NE PLT	CAPINT (13-0049NE)	$17,144	2017	40	$14,751	1.21	$17,870	($5,295)	$0	$0	$0	$0	$12,575
0000034353	PU100 PUB UTIL	0005 PU MARSHLL	CR193 SS EXT (13-0049MS)	$945,054	2017	40	$813,140	1.21	$985,074	$0	$0	$0	$0	$0	$985,074
0000034354	PU100 PUB UTIL	0005 PU MARSHLL	CAPINT (13-0049MS)	$17,663	2017	40	$15,198	1.21	$18,411	$0	$0	$0	$0	$0	$18,411
0000034355	PU100 PUB UTIL	0007 PU E WPC	CR193 SS EXT(13-0049E)	$917,258	2017	40	$789,224	1.21	$956,102	$0	$0	$0	$0	$0	$956,102
0000034356	PU100 PUB UTIL	0007 PU E WPC	CAPINT (13-0049E)	$17,144	2017	40	$14,751	1.21	$17,870	$0	$0	$0	$0	$0	$17,870
0000034357	PU100 PUB UTIL	0163 PU SEWER	FY17 CONTRIBUTED UTILITIES	$89,420	2017	40	$76,939	1.21	$93,207	($93,207)	$0	$0	$0	$0	$0
0000034358	PU100 PUB UTIL	0079 PU NE PLT	NE METHANE CAPTURE REUSE (08-0048)	$2,479,800	2017	32	$2,047,126	1.21	$2,479,980	($734,809)	$0	$0	$0	$0	$1,745,171
0000034359	PU100 PUB UTIL	0079 PU NE PLT	COGENERATION UNIT (08-0048)	$641,760	2017	32	$529,786	1.21	$641,807	($190,165)	$0	$0	$0	$0	$451,642
0000034360	PU100 PUB UTIL	0079 PU NE PLT	NE ODP DIGESTER GAS FUEL SYSTEM	$329,402	2017	32	$271,928	1.21	$329,426	($97,608)	$0	$0	$0	$0	$231,818
0000034403	PU100 PUB UTIL	0166 PU LAB	LANCER 1600 WASHER PACKAGE	$58,550	2017	10	$27,323	1.21	$33,101	$0	$33,101	$0	$0	$0	$0
0000034432	PU100 PUB UTIL	0169 PU RECLAIM	GPS EQUIPMENT	$17,148	2018	5	$0	1.18	$0	$0	$0	$0	$0	$0	$0
0005012051	PU100 PUB UTIL	0167 PU WATER D	ROSS INV SYS (50%) - ALSO 423 FUND	$7,588	1995	5	$0	2.38	$0	$0	$0	$0	$0	$0	$0
35093	PU100 PUB UTIL	0163 PU SEWER	CORONA AVE SWR #15-0034-UT	$547,522	2018	50	$494,594	1.18	$581,374	$0	$0	$0	$0	$581,374	$0
35094	PU100 PUB UTIL	0079 PU NE PLT	NE SCADA WET #16-0022-UT	$327,407	2018	5	$0	1.18	$0	$0	$0	$0	$0	$0	$0
35095	PU100 PUB UTIL	0007 PU E WPC	E PLC WET#16-0022-UT	$52,112	2018	5	$4,343	1.18	$5,105	$0	$0	$0	$0	$0	$5,105
35096	PU100 PUB UTIL	0005 PU MARSHLL	MS YASKAWA 3 VRD #16-0038-UT	$114,645	2017	20	$81,684	1.21	$98,956	$0	$0	$0	$0	$0	$98,956
35097	PU100 PUB UTIL	0005 PU MARSHLL	MS 4 FLYGT PUMPS #16-0038-UT	$651,705	2018	20	$480,632	1.18	$564,962	$0	$0	$0	$0	$0	$564,962
35145	PU100 PUB UTIL	0163 PU SEWER	FY18 CONTRIBUTED UTILITIES	$131,293	2018	40	$116,249	1.18	$136,645	($136,645)	$0	$0	$0	$0	$0
35146	PU100 PUB UTIL	0167 PU WATER D	FY18 CONTRIBUTED UTILITIES	$168,706	2018	33	$145,275	1.18	$170,764	($170,764)	$0	$0	$0	$0	$0
35152	PU100 PUB UTIL	0164 PU MAINT	PORTABLE VALVE OPERATOR & TELESCOPIC	$7,525	2019	5	$1,254	1.15	$1,446	($1,446)	$0	$0	$0	$0	$0
35205	PU100 PUB UTIL	0164 PU MAINT	MOTOR SHOP ELECTRIC CHAIN HOIST	$8,200	2019	5	$1,777	1.15	$2,048	($2,048)	$0	$0	$0	$0	$0
35288	PU100 PUB UTIL	0166 PU LAB	BLOCK DIGESTER	$5,493	2019	5	$1,190	1.15	$1,372	($1,372)	$0	$0	$0	$0	$0
35357	PU100 PUB UTIL	0164 PU MAINT	SCADA SOFTWARE	$13,978	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35372	PU100 PUB UTIL	0005 PU MARSHLL	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35373	PU100 PUB UTIL	0005 PU MARSHLL	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35374	PU100 PUB UTIL	0160 PU WT 3	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

												Water Functional Allocation		Sewer Functional Allocation	
Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Distribution	Supply / Treatment	Collection	Treatment
35375	PU100 PUB UTIL	0079 PU NE PLT	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35376	PU100 PUB UTIL	0079 PU NE PLT	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35377	PU100 PUB UTIL	0007 PU E WPC	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35378	PU100 PUB UTIL	0007 PU E WPC	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35379	PU100 PUB UTIL	0153 PU RO 1	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35380	PU100 PUB UTIL	0153 PU RO 1	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35381	PU100 PUB UTIL	0159 PU RO 2	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35382	PU100 PUB UTIL	0159 PU RO 2	POWER EDGE R440	$5,481	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35433	PU100 PUB UTIL	0079 PU NE PLT	DREAM REPORT SOFTWARE FOR WRFS	$8,505	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35433	PU100 PUB UTIL	0079 PU NE PLT	DREAM REPORT SOFTWARE FOR WRFS	$8,505	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35433	PU100 PUB UTIL	0079 PU NE PLT	DREAM REPORT SOFTWARE FOR WRFS	$8,505	2019	3	$0	1.15	$0	$0	$0	$0	$0	$0	$0
35459	PU100 PUB UTIL	0163 PU SEWER	FY19 CONTRIBUTED UTILITIES	$369,400	2019	40	$336,308	1.15	$387,745	($387,745)	$0	$0	$0	$0	$0
35460	PU100 PUB UTIL	0167 PU WATER D	FY19 CONTRIBUTED UTILITIES	$1,061,289	2019	33	$946,048	1.15	$1,090,742	($1,090,742)	$0	$0	$0	$0	$0
35462	PU100 PUB UTIL	0167 PU WATER D	METER SHOP AIR COMPRESSOR	$9,349	2019	15	$7,115	1.15	$8,204	$0	$0	$8,204	$0	$0	$0
35467	PU100 PUB UTIL	0079 PU NE PLT	NE FLOATING MIXER	$34,211	2019	10	$21,952	1.15	$25,310	($25,310)	$0	$0	$0	$0	$0
35473	PU100 PUB UTIL	0167 PU WATER D	MALA EASY LOCATE HDR W/ROUGH TERRAIN	$12,850	2019	5	$3,855	1.15	$4,445	($4,445)	$0	$0	$0	$0	$0
35516	PU100 PUB UTIL	0163 PU SEWER	EAST GATEWAY RELOCATIONS #13-0043-EN	$3,768,938	2019	40	$3,392,044	1.15	$3,910,841	$0	$0	$0	$0	$3,910,841	$0
35517	PU100 PUB UTIL	0169 PU RECLAIM	EAST GATEWAY RELOCATIONS #13-0043-EN	$272,754	2019	40	$245,479	1.15	$283,024	$0	$0	$0	$0	$0	$283,024
35518	PU100 PUB UTIL	0167 PU WATER D	EAST GATEWAY RELOCATIONS #13-0043-EN	$1,674,536	2019	40	$1,507,082	1.15	$1,737,583	$0	$0	$1,737,583	$0	$0	$0
35519	PU100 PUB UTIL	0169 PU RECLAIM	CLW COUNTRYCLUB 30"RCW WTR17-0020-UT	$381,973	2019	15	$290,724	1.15	$335,188	$0	$0	$0	$0	$0	$335,188
35520	PU100 PUB UTIL	0153 PU RO 1	RO#1 WTR TRMT FLUORIDE AD#16-0031-UT	$369,167	2019	15	$280,977	1.15	$323,951	$0	$0	$0	$323,951	$0	$0
35521	PU100 PUB UTIL	0159 PU RO 2	RO#2 WTR TRMT FLUORIDE AD#16-0031-UT	$364,028	2019	15	$277,065	1.15	$319,441	$0	$0	$0	$319,441	$0	$0
35522	PU100 PUB UTIL	0153 PU RO 1	WTP#1 IMP-PRESS FILTER MOD15-0031-UT	$516,401	2019	15	$390,170	1.15	$449,844	$0	$0	$0	$449,844	$0	$0
35523	PU100 PUB UTIL	0179 PU LIFT ST	LS#7 DIESEL ENGINE PUMP#15-0038UT	$90,596	2018	15	$61,404	1.18	$72,177	$0	$0	$0	$0	$72,177	$0
35524	PU100 PUB UTIL	0179 PU LIFT ST	LIFT STATION#7 IMPROVE #15-0038-UT	$565,945	2018	15	$383,585	1.18	$450,887	$0	$0	$0	$0	$450,887	$0
35525	PU100 PUB UTIL	0179 PU LIFT ST	LIFT STATION#8 IMPROVE #15-0038-UT	$410,879	2018	15	$278,485	1.18	$327,346	$0	$0	$0	$0	$327,346	$0
35526	PU100 PUB UTIL	0005 PU MARSHLL	SKYCREST PS MS (37.43%) 16-0001-UT	$441,778	2019	15	$331,334	1.15	$382,010	$0	$0	$0	$0	$0	$382,010
35527	PU100 PUB UTIL	0007 PU E WPC	DREW ST PS E (34.91%) 16-0001-UT	$412,035	2019	15	$309,026	1.15	$356,291	$0	$0	$0	$0	$0	$356,291
35528	PU100 PUB UTIL	0079 PU NE PLT	UNIONS ST PS NE (27.66%) 16-0001-UT	$326,465	2019	15	$244,849	1.15	$282,297	($83,644)	$0	$0	$0	$0	$198,654
35529	PU100 PUB UTIL	0079 PU NE PLT	NE IMPRV TO ALUM FEED SYS 16-0012-UT	$424,353	2019	15	$322,980	1.15	$372,378	($110,334)	$0	$0	$0	$0	$262,044
35530	PU100 PUB UTIL	0005 PU MARSHLL	MS WRF CONTROL CTR#9 MCC#16-0033UT	$1,096,804	2019	15	$804,323	1.15	$927,340	$0	$0	$0	$0	$0	$927,340
35532	PU100 PUB UTIL	0167 PU WATER D	FALCON F5 RECEIVER GPS USED W/G4137	$32,480	2019	5	$10,827	1.15	$12,483	($12,483)	$0	$0	$0	$0	$0
35567	PU100 PUB UTIL	0163 PU SEWER	LUMBERJACK 200 8" & 10" KIT	$10,510	2020	3	$0	1.13	$0	$0	$0	$0	$0	$0	$0
35673	PU100 PUB UTIL	0167 PU WATER D	HONDA WALK BEHIND SAW	$5,275	2020	5	$2,022	1.13	$2,293	($2,293)	$0	$0	$0	$0	$0
35729	PU100 PUB UTIL	0164 PU MAINT	UNDERGROUND UT LOCATOR	$5,138	2020	5	$2,141	1.13	$2,428	($2,428)	$0	$0	$0	$0	$0
35966	PU100 PUB UTIL	0163 PU SEWER	FY20 CONTRIBUTED UTILITIES	$11,520	2020	40	$10,776	1.13	$12,221	($12,221)	$0	$0	$0	$0	$0
35967	PU100 PUB UTIL	0167 PU WATER D	FY20 CONTRIBUTED UTILITIES	$380,791	2020	33	$350,981	1.13	$398,039	($398,039)	$0	$0	$0	$0	$0
35980	PU100 PUB UTIL	0163 PU SEWER	KAPOK TERR SWR EXPANSION #15-0036-UT	$3,147,742	2019	30	$2,780,505	1.15	$3,205,770	$0	$0	$0	$0	$0	$3,205,770
35981	PU100 PUB UTIL	0163 PU SEWER	LS #45 SAND KEY FM#17-0016-UT	$2,118,651	2020	30	$1,936,212	1.13	$2,195,810	$0	$0	$0	$0	$2,195,810	$0
35982	PU100 PUB UTIL	0167 PU WATER D	MEMORIAL CAUSEWAY NEW WATER LINE	$944,837	2020	30	$860,851	1.13	$976,270	$0	$0	$976,270	$0	$0	$0

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix B – Water, Sewer, and Lawn Impact Fees Supporting Schedules

Reconstruction New Less Depreciation (RCNLD) and Functional Allocations — Schedule 1

Asset Number	Dept	Location	Asset Description	Original Cost	Year Acquired	Life of Asset (Years)	Net Book Value	ENR Escalation Factor [1]	RCNLD	Contributed/ Excluded Assets Value [2]	Admin Assets	Water Functional Allocation		Sewer Functional Allocation	
												Distribution	Supply / Treatment	Collection	Treatment
35983	PU100 PUB UTIL	0005 PU MARSHLL	MS BELT PRESS 1#18-0027-UT	$192,280	2019	15	$147,415	1.15	$169,961	$0	$0	$0	$0	$0	$169,961
35984	PU100 PUB UTIL	0079 PU NE PLT	NE BELT PRESSES #18-0027-UT	$384,560	2020	15	$311,921	1.13	$353,742	($104,812)	$0	$0	$0	$0	$248,929
35985	PU100 PUB UTIL	0153 PU RO 1	RO1 SCADA PLC UPGRADES	$173,744	2020	5	$60,810	1.13	$68,964	$0	$0	$0	$68,964	$0	$0
36118	PU100 PUB UTIL	0159 PU RO 2	R-CAM DUAL VIEW CAMERA SYSTEM	$16,286	2021	5	$10,315	1.07	$11,057	($11,057)	$0	$0	$0	$0	$0
36223	PU100 PUB UTIL	0167 PU WATER D	HYDRAULIC GUILLOTINE PIPE CUTTER	$11,838	2021	5	$7,695	1.07	$8,249	($8,249)	$0	$0	$0	$0	$0
36224	PU100 PUB UTIL	0167 PU WATER D	HYDRAULIC GUILLOTINE PIPE CUTTER	$8,456	2021	5	$5,496	1.07	$5,892	($5,892)	$0	$0	$0	$0	$0
36235	PU100 PUB UTIL	0079 PU NE PLT	AS950 ALL WEATHER SAMPLE BUNDLE	$7,548	2021	5	$5,032	1.07	$5,394	($5,394)	$0	$0	$0	$0	$0
36290	PU100 PUB UTIL	0007 PU E WPC	AS950 ALL WEATHER SAMPLE BUNDLE	$7,548	2021	5	$5,032	1.07	$5,394	($5,394)	$0	$0	$0	$0	$0
36294	PU100 PUB UTIL	0007 PU E WPC	EAST PLANT 20' METAL SHIPPING CONTAINER	$6,568	2021	10	$5,583	1.07	$5,985	($5,985)	$0	$0	$0	$0	$0
36295	PU100 PUB UTIL	0163 PU SEWER	MEMORIAL CAUSEWAY SWR LINE	$2,289,146	2021	40	$2,188,996	1.07	$2,346,518	$0	$0	$0	$0	$2,346,518	$0
36296	PU100 PUB UTIL	0169 PU RECLAIM	MEMORIAL CAUSEWAY NEW SWR LINE	$39,183	2021	40	$37,469	1.07	$40,165	$0	$0	$0	$0	$0	$40,165
36297	PU100 PUB UTIL	0160 PU WT 3	WTP#3 SCADA SYSTEM PLC UPGRADE	$102,429	2021	10	$81,090	1.07	$86,925	$0	$86,925	$0	$0	$0	$0
36351	PU100 PUB UTIL	0167 PU WATER D	LEICA SMART ANTENNA	$21,208	2021	10	$18,380	1.07	$19,703	($19,703)	$0	$0	$0	$0	$0
36353	PU100 PUB UTIL	0163 PU SEWER	FY21 CONTRIBUTED UTILITIES	$10,380	2021	40	$9,969	1.07	$10,687	($10,687)	$0	$0	$0	$0	$0
36354	PU100 PUB UTIL	0167 PU WATER D	FY21 CONTRIBUTED UTILITIES	$377,295	2021	33	$359,192	1.07	$385,040	($385,040)	$0	$0	$0	$0	$0
36589	PU100 PUB UTIL	0169 PU RECLAIM	VERMEER VPT300 HOLE HAMMER	$5,829	2022	1	$0	1.00	$0	$0	$0	$0	$0	$0	$0
36763	PU100 PUB UTIL	0167 PU WATER D	FY22 CONTRIBUTED UTILITIES	$732,510	2022	33	$719,562	1.00	$719,562	($719,562)	$0	$0	$0	$0	$0
36764	PU100 PUB UTIL	0163 PU SEWER	FY22 CONTRIBUTED UTILITIES	$51,951	2022	40	$51,193	1.00	$51,193	($51,193)	$0	$0	$0	$0	$0
36788	PU100 PUB UTIL	0167 PU WATER D	VPT400 PIERCING TOOL	$7,310	2023	1	$7,310	1.00	$7,310	($7,310)	$0	$0	$0	$0	$0
36792	PU100 PUB UTIL	0163 PU SEWER	DEWATERING SYSTEM	$4,164	2023	1	$4,164	1.00	$4,164	($4,164)	$0	$0	$0	$0	$0
36793	PU100 PUB UTIL	0167 PU WATER D	CONTAINER FOR STORAGE FOR EQUIPMENT	$6,943	2023	1	$6,943	1.00	$6,943	($6,943)	$0	$0	$0	$0	$0
									$298,920,349	($15,301,278)	$6,789,687	$34,733,328	$64,724,649	$40,854,962	$136,516,445
											2.4%	12.25%	22.82%	14.40%	48.13%
										Allocation of Admin Assets		$851,891	$1,587,476	$1,002,034	$3,348,286
										Reconstruction New Less Depreciation By Functional Category		**$35,585,219**	**$66,312,125**	**$41,856,996**	**$139,864,731**

Grant & Receipts' Allocation Between System and Function — Schedule 2

Description	Total	Allocation			
		Water		Sewer	
		Distribution	Supply / Treatment	Collection	Treatment
FEMA - Hurricane Hermine	$348,166	0.0%	0.0%	0.0%	100.0%
US EPA - Sanitary Sewer Extension	$439,972	0.0%	0.0%	100.0%	0.0%
US EPA - Clarifier Rehab	$775,496	0.0%	0.0%	0.0%	100.0%
US EPA - Seville/Sunset Point & Del Oro Reclaimed Water Expansion	$1,787,800	0.0%	0.0%	0.0%	100.0%
FDEP - Sanitary Sewer Expansions	$750,000	0.0%	0.0%	0.0%	100.0%
FDEP - Skycrest Reclaimed Water	$1,587,530	0.0%	0.0%	0.0%	100.0%
FDEP - Morningside Reclaimed Water	$380,380	0.0%	0.0%	0.0%	100.0%
SWFWMD Grants - Reclaimed Water [1]	$11,516,541	0.0%	0.0%	0.0%	100.0%
SWFWMD Grants RO#2 ONLY [2]	$14,969,798	0.0%	100.0%	0.0%	0.0%
Other State Grants - Fluoride Grant	$113,457	0.0%	100.0%	0.0%	0.0%
Sanitary Sewer Reimb	$69,006	0.0%	0.0%	23.0%	77.0%
Total Grants & Receipts	$32,738,146	$0	$15,083,255	$455,867	$17,199,025
Less: Cumulative Depreciation [3]	($10,478,871)	$0	($4,827,869)	($145,914)	($5,505,088)
Total Grants & Receipts Net of Cumulative Deprecation	**$22,259,275**	**$0**	**$10,255,386**	**$309,952**	**$11,693,937**

[1] *Includes SWFWMD grants for Reverse Osmosis, RO#2, Plant.*

[2] *Reflects grants for RO#2 only as identified by City staff and reduced from "SWFWMD Grants - Reclaimed Water" line item above.*

[3] *Reflects the cumulative depreciation of grant receipts based on each grant's year of receipt and an assumed average life of 30 years.*

Outstanding Principal Allocation Between System — Schedule 3

Description	Total	Allocation [1]	
		Water	Sewer
Series 2017 Principal	$67,170,000	35.9%	64.1%
Series 2017B Principal	$26,090,000	35.9%	64.1%
Series 2020 Principal	$16,920,000	35.9%	64.1%
Total Outstanding Principal Credited	**$110,180,000**	**$39,584,959**	**$70,595,041**

[1] *Reflects allocation based on system assets.*

FY 2023 Water Impact Fee Calculation - Buy-In Method — Schedule 4

Functional Component:		Distribution	Supply / Treatment	Total
Gross Plant in Service Value		$ 39,424,029	$ 67,052,413	$ 106,476,442
Less: Specific Asset Contributions/Exclusions		(3,838,811)	(740,287)	(4,579,098)
Gross System Value		$ 35,585,219	$ 66,312,125	$ 101,897,344
Less:				
Principal Credit		$ (14,656,750)	$ (24,928,209)	$ (39,584,959)
Grants [1]		-	(10,255,386)	(10,255,386)
Net System Value		**$ 20,928,469**	**$ 31,128,531**	**$ 52,056,999**
Fee Calculation:				
Capacity				
Million Gallons Per Day (MGD)		14.30	14.30	
Level of Service (gpd)		230	230	
Equivalent Residential Units @ Master Plan LOS		62,174	62,174	
Initial Capacity Cost per ERU		$ 337	$ 501	$ 838
Allowance for Contingency	0.00%	$ 337	$ 501	$ 838
Percentage of Full Cost Recovery				100.00%
Escalation Factor to Effective Year [2]				5.00%
Calculated Fee per ERU		**$ 354**	**$ 526**	**$ 880**
Current Fee per ERU		-	-	480
Dollar Change				$ 400
Percent Change				83%

[1] Annual grant receipts were provided by City staff. Grants as applied reflect a depreciated value assuming an average 30 year life

[2] Asset values were escalated to 2022 values using ENR Construction Cost Index. Given that fee implementation is to be effective in FY 2024, analysis escalates fees to 2024 values.

FY 2023 Sewer Impact Fee Calculation - Buy-In Method — Schedule 5

Functional Component:		Collection	Treatment	Total
Gross Plant in Service Value		$ 42,460,479	$ 149,983,428	$ 192,443,907
Less: Specific Asset Contributions/Exclusions		(603,483)	(10,118,697)	(10,722,180)
Gross System Value		$ 41,856,996	$ 139,864,731	$ 181,721,727
Less:				
Principal Credit		$ (15,575,963)	$ (55,019,077)	$ (70,595,041)
Grants [1]		(309,952)	(11,693,937)	(12,003,889)
Net System Value		**$ 25,971,081**	**$ 73,151,716**	**$ 99,122,797**
Fee Calculation:				
Capacity				
Million Gallons Per Day (MGD)		24.50	24.50	
Level of Service (gpd)		230	230	
Equivalent Residential Units @ Master Plan LOS		106,522	106,522	
Initial Capacity Cost per ERU		$ 244	$ 687	$ 931
Allowance for Contingency	0.00%	$ 244	$ 687	$ 931
Percentage of Full Cost Recovery				100.00%
Escalation Factor to Effective Year [2]				5.00%
Calculated Fee per ERU		**$ 256**	**$ 721**	**$ 978**
Current Fee per ERU				900
Dollar Change				$ 78
Percent Change				9%

[1] Annual grant receipts were provided by City staff. Grants as applied reflect a depreciated value assuming an average 30 year life

[2] Asset values were escalated to 2022 values using ENR Construction Cost Index. Given that fee implementation is to be effective in FY 2024, analysis escalates fees to 2024 values.

FY 2023 Lawn Impact Fee Calculation — Schedule 6

Water LOS (gpd)	Average Monthly RES Use (KGAL) [1]	Average Lawn Usage (gpd)	Lawn to Water Ratio [2]	Calculated Water Impact Fee Per ERU	Calculated Lawn Impact Fee Per ERU
230.00	1.59	52.18	0.23	$880	$202

[1] Reflects residential customers with meter sizes smaller than 1" per City's FY 2022 billing data.

[2] Water level of service equals 230 gpd while lawn level of service equals 52.18 gpd. As such, calculated lawn impact fees reflect 0.23x (52.18 ÷ 230) calculated water impact fees.

Calculated Fee By Meter Size - Water Impact Fee — Schedule 7

		Factors Based On: 5/8"					
Meter Size	Current Impact Fee	AWWA Meter Equivalents	Calculated Impact Fee [1]	% Cost Recovery [2]	Proposed Fee [2]	$ Change	% Change
5/8"	$ 480	1.00	$ 880	81.8%	$ 720	$ 240	50.00%
3/4"	$ 480	1.50	$ 1,320	54.6%	$ 720	$ 240	50.00%
1"	$ 1,200	2.50	$ 2,200	81.8%	$ 1,800	$ 600	50.00%
1.5"	$ 2,400	5.00	$ 4,400	81.8%	$ 3,600	$ 1,200	50.00%
2" Compound	$ 3,840	8.00	$ 7,039	81.8%	$ 5,760	$ 1,920	50.00%
3" Compound	$ 7,200	17.50	$ 15,398	70.1%	$ 10,800	$ 3,600	50.00%
4" Compound	$ 12,000	30.00	$ 26,397	68.2%	$ 18,000	$ 6,000	50.00%
6" Compound	$ 24,000	67.50	$ 59,393	60.6%	$ 36,000	$ 12,000	50.00%
3" Turbo	$ 8,400	21.75	$ 19,138	65.8%	$ 12,600	$ 4,200	50.00%
4" Turbo	$ 24,000	37.50	$ 32,996	100.0%	$ 32,996	$ 8,996	37.48%
6" Turbo	$ 48,000	80.00	$ 70,392	100.0%	$ 70,392	$ 22,392	46.65%

[1] Analysis proposes the implementation of AWWA Meter equivalency factors. As such Calculated Fees reflect both the change in fee per ERU as well as changes stemming from current meter equivalency factors to AWWA factors.

[2] Florida Impact Fee Act requires that any impact fee increases up to 25% be implemented over a 2-year period and any increase over 25% but up to 50% be implemented over a 4-year period. As such, % Cost recovery is limited to conform with Florida Impact Fee Act on a meter size basis.

Calculated Fee By Meter Size - Sewer Impact Fee — Schedule 8

Meter Size	Current Impact Fee	Factors Based On: 5/8" AWWA Meter Equivalents	Calculated Impact Fee [1]	% Cost Recovery [2]	Proposed Fee [2]	$ Change	% Change
5/8"	$ 900	1.00	$ 978	100.0%	$ 978	$ 78	8.62%
3/4"	$ 900	1.50	$ 1,466	92.1%	$ 1,350	$ 450	50.00%
1"	$ 2,250	2.50	$ 2,444	100.0%	$ 2,444	$ 194	8.62%
1.5"	$ 4,500	5.00	$ 4,888	100.0%	$ 4,888	$ 388	8.62%
2" Compound	$ 7,200	8.00	$ 7,820	100.0%	$ 7,820	$ 620	8.62%
3" Compound	$ 13,500	17.50	$ 17,107	100.0%	$ 17,107	$ 3,607	26.72%
4" Compound	$ 22,500	30.00	$ 29,327	100.0%	$ 29,327	$ 6,827	30.34%
6" Compound	$ 45,000	67.50	$ 65,985	100.0%	$ 65,985	$ 20,985	46.63%
3" Turbo	$ 15,750	21.75	$ 21,262	100.0%	$ 21,262	$ 5,512	35.00%
4" Turbo	$ 45,000	37.50	$ 36,658	100.0%	$ 36,658	$ (8,342)	-18.54%
6" Turbo	$ 90,000	80.00	$ 78,204	100.0%	$ 78,204	$ (11,796)	-13.11%

[1] Analysis proposes the implementation of AWWA Meter equivalency factors. As such Calculated Fees reflect both the change in fee per ERU as well as changes stemming from current meter equivalency factors to AWWA factors.

[2] Florida Impact Fee Act requires that any impact fee increases up to 25% be implemented over a 2-year period and any increase over 25% but up to 50% be implemented over a 4-year period. As such, % Cost recovery is limited to conform with Florida Impact Fee Act on a meter size basis.

Calculated Fee By Meter Size - Lawn Impact Fee — Schedule 9

Meter Size	Current Impact Fee	Factors Based On: 5/8" AWWA Meter Equivalents [1]	Calculated Impact Fee [1]	% Cost Recovery [2]	Proposed Fee [2]	$ Change	% Change
5/8"	$ 70	1.00	$ 202	51.9%	$ 105	$ 35	50.00%
3/4"	$ 175	2.50	$ 506	51.9%	$ 263	$ 88	50.00%
1" Manifold	$ 350	5.00	$ 1,012	51.9%	$ 525	$ 175	50.00%
1.5"	$ 350	5.00	$ 1,012	51.9%	$ 525	$ 175	50.00%
2" Compound	$ 560	8.00	$ 1,619	51.9%	$ 840	$ 280	50.00%
3" Compound	$ 1,050	17.50	$ 3,542	44.5%	$ 1,575	$ 525	50.00%
4" Compound	$ 1,750	30.00	$ 6,071	43.2%	$ 2,625	$ 875	50.00%
6" Compound	$ 3,500	67.50	$ 13,660	38.4%	$ 5,250	$ 1,750	50.00%
3" Turbo	$ 1,225	21.75	$ 4,402	41.7%	$ 1,838	$ 613	50.00%
4" Turbo	$ 3,500	37.50	$ 7,589	69.2%	$ 5,250	$ 1,750	50.00%
6" Turbo	$ 7,000	80.00	$ 16,190	64.9%	$ 10,500	$ 3,500	50.00%

[1] 1" Manifold meter equivalency reflect City's current equivalency factor.

[2] Analysis proposes the implementation of AWWA Meter equivalency factors. As such Calculated Fees reflect both the change in fee per ERU as well as changes stemming from current meter equivalency factors to AWWA factors.

[3] Florida Impact Fee Act requires that any impact fee increases up to 25% be implemented over a 2-year period and any increase over 25% but up to 50% be implemented over a 4-year period. As such, % Cost recovery is limited to conform with Florida Impact Fee Act on a meter size basis.

Fee Implementation Schedule - Water Impact Fee Schedule 10

Meter Size	Proposed Fee [2]	Existing Fee	Year 1	Year 2	Year 3	Year 4
5/8"	$720	$480	$540	$600	$660	$720
3/4"	$720	$480	$540	$600	$660	$720
1"	$1,800	$1,200	$1,350	$1,500	$1,650	$1,800
1.5"	$3,600	$2,400	$2,700	$3,000	$3,300	$3,600
2" Compound	$5,760	$3,840	$4,320	$4,800	$5,280	$5,760
3" Compound	$10,800	$7,200	$8,100	$9,000	$9,900	$10,800
4" Compound	$18,000	$12,000	$13,500	$15,000	$16,500	$18,000
6" Compound	$36,000	$24,000	$27,000	$30,000	$33,000	$36,000
3" Turbo	$12,600	$8,400	$9,450	$10,500	$11,550	$12,600
4" Turbo	$32,996	$24,000	$26,249	$28,498	$30,747	$32,996
6" Turbo	$70,392	$48,000	$53,598	$59,196	$64,794	$70,392

Florida Impact Fee Act requires that any impact fee increases up to 25% be implemented over a 2-year period and any increase over 25% but up to 50% be implemented over a 4-year period.

Fee Implementation Schedule - Sewer Impact Fee Schedule 11

Meter Size	Proposed Fee [2]	Existing Fee	Year 1	Year 2	Year 3	Year 4
5/8"	$978	$900	$939	$978	$978	$978
3/4"	$1,350	$900	$1,013	$1,125	$1,238	$1,350
1"	$2,444	$2,250	$2,347	$2,444	$2,444	$2,444
1.5"	$4,888	$4,500	$4,694	$4,888	$4,888	$4,888
2" Compound	$7,820	$7,200	$7,510	$7,820	$7,820	$7,820
3" Compound	$17,107	$13,500	$14,402	$15,304	$16,205	$17,107
4" Compound	$29,327	$22,500	$24,207	$25,913	$27,620	$29,327
6" Compound	$65,985	$45,000	$50,246	$55,492	$60,738	$65,985
3" Turbo	$21,262	$15,750	$17,128	$18,506	$19,884	$21,262
4" Turbo	$36,658	$45,000	$40,829	$36,658	$36,658	$36,658
6" Turbo	$78,204	$90,000	$84,102	$78,204	$78,204	$78,204

Florida Impact Fee Act requires that any impact fee increases up to 25% be implemented over a 2-year period and any increase over 25% but up to 50% be implemented over a 4-year period.

Fee Implementation Schedule - Lawn Impact Fee Schedule 12

Meter Size	Proposed Fee [2]	Existing Fee	Year 1	Year 2	Year 3	Year 4
5/8"	$105	$70	$79	$88	$96	$105
3/4"	$263	$175	$197	$219	$241	$263
1" Manifold	$525	$350	$394	$438	$481	$525
1.5"	$525	$350	$394	$438	$481	$525
2" Compound	$840	$560	$630	$700	$770	$840
3" Compound	$1,575	$1,050	$1,181	$1,313	$1,444	$1,575
4" Compound	$2,625	$1,750	$1,969	$2,188	$2,406	$2,625
6" Compound	$5,250	$3,500	$3,938	$4,375	$4,813	$5,250
3" Turbo	$1,838	$1,225	$1,378	$1,531	$1,684	$1,838
4" Turbo	$5,250	$3,500	$3,938	$4,375	$4,813	$5,250
6" Turbo	$10,500	$7,000	$7,875	$8,750	$9,625	$10,500

Florida Impact Fee Act requires that any impact fee increases up to 25% be implemented over a 2-year period and any increase over 25% but up to 50% be implemented over a 4-year period.

Appendix C CURRENT AND PROPOSED MISCELLANEOUS FEES WITH BENCHMARKING

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix C – Current and Proposed Miscellaneous Fees Supporting Schedules

Miscellaneous Fees: FY 2024 Proposed & Benchmarking Range — Schedule 1

At or Above Range	At or Above Range
Within Range	Within Range
At or Below Range	At or Below Range

Line	MISCELLANEOUS FEES	Current ($)	Proposed FY 2024 ($)	Proposed FY 2025 ($)	Proposed FY 2026 ($)	Proposed FY 2027 ($)	FY 2024 Change ($)	FY 2024 Change (%)	Min. Benchmarking Range ($)	Max. Benchmarking Range ($)
	CUSTOMER DEPOSITS									
	Permanent / Recurring Service									
1	Water	Each meter service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for water service, whichever is greater.	Each meter service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for water service, whichever is greater.				N/A	N/A	Varies between owner/tenant and meter size. Generally 1-2 months of average bills.	
2	Lawn	Each lawn meter service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for lawn water service, whichever is greater.	Each lawn meter service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for lawn water service, whichever is greater.				N/A	N/A	N/A	N/A
3	Sewer	Each reclaimed water service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for reclaimed water service, whichever is greater.	Each reclaimed water service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for reclaimed water service, whichever is greater.				N/A	N/A	Varies between owner/tenant and meter size. Generally 1-2 months of average bills.	
4	Reclaimed Water	Each customer shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for wastewater collection service, whichever is greater.	Each customer shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for wastewater collection service, whichever is greater.				N/A	N/A	$40.00	2x monthly fixed charges

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix C – Current and Proposed Miscellaneous Fees Supporting Schedules

Miscellaneous Fees: FY 2024 Proposed & Benchmarking Range

Schedule 1

At or Above Range	At or Above Range
Within Range	Within Range
At or Below Range	At or Below Range

Line	MISCELLANEOUS FEES	Current ($)	Proposed FY 2024 ($)	Proposed FY 2025 ($)	Proposed FY 2026 ($)	Proposed FY 2027 ($)	FY 2024 Change ($)	FY 2024 Change (%)	Min. Benchmarking Range ($)	Max. Benchmarking Range ($)
	CUSTOMER DEPOSITS									
	Temporary Service									
	Potable Water									
5	Less than 1"	$80.00	$80; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.				N/A	N/A	$46.50	$110.00
6	1"	$160.00	$160; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.				N/A	N/A	$46.50	$220.00
7	1 1/2"	$500.00	$500; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.				N/A	N/A	$46.50	$630.00
8	2"	$900.00	$900; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.				N/A	N/A	$180.00	$1,620.00
9	3"	$1,250.00	$900; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.				N/A	N/A	$333.00	$1,620.00
10	4" or Larger	$2,500.00	$900; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.				N/A	N/A	$1,710.00	$6,850.00
11	Non-Potable Water (Hydrant)	Temporary non potable water or "hydrant meter" service shall be secured by a minimum deposit of $500.00 plus an amount sufficient to cover the cost of water consumed and any other charges incurred. Such service will be provided by a temporary meter on a fire hydrant. Charges will be at the same rate as for a two-inch lawn meter. The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.	Temporary non potable water or "hydrant meter" service shall be secured by a minimum deposit of $500.00 . Such service will be provided by a temporary meter on a fire hydrant. Charges will be at the same rate as for a two-inch lawn meter. The final bill shall be for a sum equal to the service availability charge, the cost of water consumed, and a service charge of $25.00.				-	0%	$75.00	$700.00
12	Reclaimed Water	N/A	Temporary reclaimed water shall be secured by a minimum deposit of $500.00. Charges will be the same rate as reclaimed water rates. The final bill shall be for a sum equal to the service availability charge, the cost of reclaimed water consumed, and a service charge of $25.00.				-	0%	N/A	N/A
13	Cleanup / Moveout Service	$65.00	Cleanup / Moveout Service is not to exceed 7 consecutive days of service, shall be secured by a deposit of $80.00, which shall be due upon application by property owner or the owner's agent.				-	0%	N/A	N/A

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix C – Current and Proposed Miscellaneous Fees Supporting Schedules

Miscellaneous Fees: FY 2024 Proposed & Benchmarking Range

Schedule 1

At or Above Range
Within Range
At or Below Range

At or Above Range
Within Range
At or Below Range

Line	MISCELLANEOUS FEES	Current ($)	Proposed FY 2024 ($)	Proposed FY 2025 ($)	Proposed FY 2026 ($)	Proposed FY 2027 ($)	FY 2024 Change ($)	FY 2024 Change (%)	Min. Benchmarking Range ($)	Max. Benchmarking Range ($)
	USER FEES									
14	Turn on: Water meter / reclaimed water connection, per meter / connections	$20.00	$30.00	$40.00	$50.00	$60.00	10.00	50%	$10.00	$63.00
15	Special Reading	$15.00	$30.00	$45.00	$60.00	$75.00	15.00	100%	$18.00	$71.00
16	Collector Fee (for each collection attempt)	$5.00	$8.75	$12.50	$16.25	$20.00	3.75	75%	$4.00	$10.00
17	Check Reading (if correct reading has been made)	$15.00	$30.00	$45.00	$60.00	$75.00	15.00	100%	$18.00	$71.00
18	Read for change of account	$15.00	$30.00	$45.00	$60.00	$75.00	15.00	100%	$18.00	$71.00
19	Reset meter: Water	$50.00	$68.75	$87.50	$106.25	$125.00	18.75	38%	$50.00	$325.00
	Water meter test, if metere is correct:									
20	Less than or equal to 2-inch size	$50.00	$87.50	$125.00	$162.50	$200.00	37.50	75%	$40.00	$200.00
21	Greater than 2-inch size	$100.00	$132.50	$165.00	$197.50	$230.00	32.50	33%	$130.00	$400.00
22	Turn-off: Water	No Charge (N/C)	$30.00	$40.00	$50.00	$60.00	N/A	N/A	$10.00	$63.00
23	Lawn meter removed	$70.00	$156.25	$242.50	$328.75	$415.00	86.25	123%	$70.00	$350.00
	Water meter downsize or upsize (no new tap needed):									
24	From 1-inch meter or to 1-inch meter	$60.00	$157.50	$255.00	$352.50	$450.00	97.50	163%	$150.00	$740.00
25	From 1 ½ -inch meter or to 1 ½ -inch meter	$110.00	$257.50	$405.00	$552.50	$700.00	147.50	134%	$250.00	$1,825.00
26	From 2-inch meter or to 2-inch meter	$160.00	$478.75	$797.50	$1,116.25	$1,435.00	318.75	199%	$325.00	$2,070.00
27	From 3-inch meter or to 3-inch meter	$330.00	At Cost	At Cost	At Cost	At Cost	N/A	N/A	N/A	N/A
28	From 4-inch meter or to 4-inch meter	$385.00	At Cost	At Cost	At Cost	At Cost	N/A	N/A	N/A	N/A
29	From 6-inch meter or to 6-inch meter	$400.00	At Cost	At Cost	At Cost	At Cost	N/A	N/A	N/A	N/A
30	Reclaimed water re-inspection (no charge for initial or first re-inspection)	$35.00	$58.75	$82.50	$106.25	$130.00	23.75	68%	N/A	N/A
31	Fire Hydrant Flow Test	$50.00	$83.75	$117.50	$151.25	$185.00	33.75	68%	$ 100.00	$ 320.00
32	After Hour Services: Evening, weekends and holidays; Overtime surcharge for all work including installation, service and repair, maintenance, and call-out turn-ons (as requested by the customer for evenings, weekends, and holidays)	Double Normal Charge	Double Normal Charge	Double Normal Charge	Double Normal Charge	Double Normal Charge	N/A	N/A	$15.00	Double Charge
33	Unauthorized water system use: For any use of water, unauthorized, per occurrence	$500.00	$500.00	$500.00	$500.00	$500.00	-	0%	$25.00	$500 + repairs/usage
34	Bypass	10% of average monthly bill for each day since last reading	10% of average monthly bill for each day since last reading	10% of average monthly bill for each day since last reading	10% of average monthly bill for each day since last reading	10% of average monthly bill for each day since last reading	N/A	N/A	$50.00	$500+ repairs/usage
35	Broken stop locks on water meters	$25.00	$43.75	$62.50	$81.25	$100.00	18.75	75%	$20.00	$500+ repairs
36	Repair or replace tempered or damaged meter or any other part of the water system	$25 + labor and materials. To relocate water meter: Time and materials	$25 + labor and materials. To relocate water meter: Time and materials	$25 + labor and materials. To relocate water meter: Time and materials	$25 + labor and materials. To relocate water meter: Time and materials	$25 + labor and materials. To relocate water meter: Time and materials	N/A	N/A	$25.00	$500+ repairs
37	Unauthorized use of fire hydrants	$500	$500	$500	$500	$500	-	0%	$50.00	$620+ usage
38	Install New Lateral Fee (If no tap is available)	At Cost	$2,649.33	$2,834.56	$3,019.78	$3,205.00	N/A	N/A	N/A	N/A

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix C – Current and Proposed Miscellaneous Fees Supporting Schedules

Miscellaneous Fees: FY 2024 Proposed & Benchmarking Range

Schedule 1

At or Above Range	At or Above Range
Within Range	Within Range
At or Below Range	At or Below Range

Line	MISCELLANEOUS FEES	Current ($)	Proposed FY 2024 ($)	Proposed FY 2025 ($)	Proposed FY 2026 ($)	Proposed FY 2027 ($)	FY 2024 Change ($)	FY 2024 Change (%)	Min. Benchmarking Range ($)	Max. Benchmarking Range ($)
	FIRE PROTECTION CHARGES									
	Monthly Standby Charges for Private Fire Protection: [1]									
39	Fire hydrant, per hydrant	$5.00	$14.00	$24.00	$33.00	$42.00	9.00	180%	$0.83	$33.69
	Fire protection systems, based on fire line size, per building:									
40	6" and smaller	$5.00	$14.00	$24.00	$33.00	$42.00	9.00	180%	$0.83	$33.69
41	8"	$9.00	$29.00	$49.00	$70.00	$90.00	20.00	222%	$12.10	$71.80
42	10"	$14.00	$51.00	$88.00	$124.00	$161.00	37.00	264%	$18.40	$129.12
43	12"	$20.00	$80.00	$140.00	$200.00	$260.00	60.00	300%	$41.67	$110.00
	IMPACT FEES [1] [2]									
	Water Impact Fees:									
44	5/8"	$480.00	$540.00	$600.00	$660.00	$720.00	$60.00	13%		
45	3/4"	$480.00	$540.00	$600.00	$660.00	$720.00	$60.00	13%		
46	1"	$1,200.00	$1,350.00	$1,500.00	$1,650.00	$1,800.00	$150.00	13%		
47	1.5"	$2,400.00	$2,700.00	$3,000.00	$3,300.00	$3,600.00	$300.00	13%		
48	2" Compound	$3,840.00	$4,320.00	$4,800.00	$5,280.00	$5,760.00	$480.00	13%	$352 per ERU (5/8" Meter Equivalent)	$2,733 per ERU (5/8" Meter Equivalent)
49	3" Compound	$7,200.00	$8,100.00	$9,000.00	$9,900.00	$10,800.00	$900.00	13%		
50	4" Compound	$12,000.00	$13,500.00	$15,000.00	$16,500.00	$18,000.00	$1,500.00	13%		
51	6" Compound	$24,000.00	$27,000.00	$30,000.00	$33,000.00	$36,000.00	$3,000.00	13%		
52	3" Turbo	$8,400.00	$9,450.00	$10,500.00	$11,550.00	$12,600.00	$1,050.00	13%		
53	4" Turbo	$24,000.00	$26,249.00	$28,498.00	$30,747.00	$32,996.00	$2,249.00	9%		
54	6" Turbo	$48,000.00	$53,598.00	$59,196.00	$64,794.00	$70,392.00	$5,598.00	112%		
	Sewer Impact Fees:									
55	5/8"	$900.00	$939.00	$978.00	$978.00	$978.00	$39.00	4%		
56	3/4"	$900.00	$1,013.00	$1,125.00	$1,238.00	$1,350.00	$113.00	13%		
57	1"	$2,250.00	$2,347.00	$2,444.00	$2,444.00	$2,444.00	$97.00	4%		
58	1.5"	$4,500.00	$4,694.00	$4,888.00	$4,888.00	$4,888.00	$194.00	4%		
59	2" Compound	$7,200.00	$7,510.00	$7,820.00	$7,820.00	$7,820.00	$310.00	4%	$1,050 per ERU (5/8" Meter Equivalent)	$3,651 per ERU (5/8" Meter Equivalent)
60	3" Compound	$13,500.00	$14,402.00	$15,304.00	$16,205.00	$17,107.00	$902.00	7%		
61	4" Compound	$22,500.00	$24,207.00	$25,913.00	$27,620.00	$29,327.00	$1,707.00	8%		
62	6" Compound	$45,000.00	$50,246.00	$55,492.00	$60,738.00	$65,985.00	$5,246.00	12%		
63	3" Turbo	$15,750.00	$17,128.00	$18,506.00	$19,884.00	$21,262.00	$1,378.00	9%		
64	4" Turbo	$45,000.00	$40,829.00	$36,658.00	$36,658.00	$36,658.00	$(4,171.00)	-9%		
65	6" Turbo	$90,000.00	$84,102.00	$78,204.00	$78,204.00	$78,204.00	$(5,898.00)	-7%		
	Lawn Impact Fees:									
66	5/8"	$70.00	$79.00	$88.00	$96.00	$105.00	$9.00	13%		
67	3/4"	$175.00	$197.00	$219.00	$241.00	$263.00	$22.00	13%		
68	1" Manifold	$350.00	$394.00	$438.00	$481.00	$525.00	$44.00	13%		
69	1.5"	$350.00	$394.00	$438.00	$481.00	$525.00	$44.00	13%		
70	2" Compound	$560.00	$630.00	$700.00	$770.00	$840.00	$70.00	13%		
71	3" Compound	$1,050.00	$1,181.00	$1,313.00	$1,444.00	$1,575.00	$131.00	12%	N/A	N/A
72	4" Compound	$1,750.00	$1,969.00	$2,188.00	$2,406.00	$2,625.00	$219.00	13%		
73	6" Compound	$3,500.00	$3,938.00	$4,375.00	$4,813.00	$5,250.00	$438.00	13%		
74	3" Turbo	$1,225.00	$1,378.00	$1,531.00	$1,684.00	$1,838.00	$153.00	12%		
73	4" Turbo	$3,500.00	$3,938.00	$4,375.00	$4,813.00	$5,250.00	$438.00	13%		
75	6" Turbo	$7,000.00	$7,875.00	$8,750.00	$9,625.00	$10,500.00	$875.00	13%		

[1] Florida Impact Fee Act requires that any impact fee increases up to 25% be implemented over a 2-year period and any increase over 25% but up to 50% be implemented over a 4-year period.
[2] Fees by meter size reflect application of 5/8" AWWA meter equivalency factors while complying with thresholds outlined by current Florida Impact Fee Act.

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix C – Current and Proposed Miscellaneous Fees Supporting Schedules

Proposed Miscellaneous Fees — Schedule 2

Line	MISCELLANEOUS FEES	Proposed FY 24 ($)	Proposed FY 25 ($)	Proposed FY 26 ($)	Proposed FY 27 ($)
	CUSTOMER DEPOSITS				
	Permanent / Recurring Service				
1	Water	Each meter service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for water service, whichever is greater.			
2	Lawn	Each lawn meter service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for lawn water service, whichever is greater.			
3	Sewer	Each reclaimed water service shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for reclaimed water service, whichever is greater.			
4	Reclaimed Water	Each customer shall be secured by a minimum deposit of two times the minimum monthly charge or two times the average monthly bill for wastewater collection service, whichever is greater.			
	Temporary Service				
	Potable Water				
5	Less than 1"	$80; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.			
6	1"	$160; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.			
7	1 1/2"	$500; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.			
8	2"	$900; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.			
9	3"	$900; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.			
10	4" or Larger	$900; The final bill shall be for a sum equal to the minimum charge, the cost of water consumed, and a service charge of $25.00.			
11	Non-Potable Water (Hydrant)	Temporary non potable water or "hydrant meter" service shall be secured by a minimum deposit of $500.00 . Such service will be provided by a temporary meter on a fire hydrant. Charges will be at the same rate as for a two-inch lawn meter. The final bill shall be for a sum equal to the service availability charge, the cost of water consumed, and a service charge of $25.00.			
12	Reclaimed Water	Temporary reclaimed water shall be secured by a minimum deposit of $500.00. Charges will be the same rate as reclaimed water rates. The final bill shall be for a sum equal to the service availability charge, the cost of reclaimed water consumed, and a service charge of $25.00.			
13	Cleanup / Moveout Service	Cleanup / Moveout Service is not to exceed 7 consecutive days of service, shall be secured by a deposit of $80.00, which shall be due upon application by property owner or the owner's agent.			
	USER FEES				
14	Turn on: Water meter / reclaimed water connection, per meter / connections	30.00	40.00	50.00	60.00
15	Special Reading	30.00	45.00	60.00	75.00
16	Collector Fee (for each collection attempt)	8.75	12.50	16.25	20.00
17	Check Reading (if correct reading has been made)	30.00	45.00	60.00	75.00
18	Read for change of account	30.00	45.00	60.00	75.00
19	Reset meter: Water	68.75	87.50	106.25	125.00
	Water meter test, if meter is correct:				
20	Less than or equal to 2-inch size	87.50	125.00	162.50	200.00
21	Greater than 2-inch size	132.50	165.00	197.50	230.00
22	Turn-off: Water	30.00	40.00	50.00	60.00
23	Lawn meter removed	156.25	242.50	328.75	415.00
	Water meter downsize or upsize (no new tap needed):				
24	From 1-inch meter or to 1-inch meter	157.50	255.00	352.50	450.00
25	From 1 ½ -inch meter or to 1 ½ -inch meter	257.50	405.00	552.50	700.00
26	From 2-inch meter or to 2-inch meter	478.75	797.50	1,116.25	1,435.00
27	From 3-inch meter or to 3-inch meter	At Cost	At Cost	At Cost	At Cost
28	From 4-inch meter or to 4-inch meter	At Cost	At Cost	At Cost	At Cost
29	From 6-inch meter or to 6-inch meter	At Cost	At Cost	At Cost	At Cost
30	Reclaimed water re-inspection (no charge for initial or first re-inspection)	58.75	82.50	106.25	130.00
31	Fire Hydrant Flow Test	83.75	117.50	151.25	185.00

UTILITY MISCELLANEOUS FEES ANALYSIS

Appendix C – Current and Proposed Miscellaneous Fees Supporting Schedules

Proposed Miscellaneous Fees — Schedule 2

Line	MISCELLANEOUS FEES	Proposed FY 24 ($)	Proposed FY 25 ($)	Proposed FY 26 ($)	Proposed FY 27 ($)
	USER FEES				
32	After Hour Services: Evening, weekends and holidays; Overtime surcharge for all work including installation, service and repair, maintenance, and call-out turn-ons (as requested by the customer for evenings, weekends, and	Double Normal Charge	Double Normal Charge	Double Normal Charge	Double Normal Charge
33	Unauthorized water system use: For any use of water, unauthorized, per	500.00	500.00	500.00	500.00
34	Bypass	10% of average monthly bill for each day since last reading	10% of average monthly bill for each day since last reading	10% of average monthly bill for each day since last reading	10% of average monthly bill for each day since last reading
35	Broken stop locks on water meters	43.75	62.50	81.25	100.00
36	Repair or replace tempered or damaged meter or any other part of the water system	25 + labor and materials. To relocate water meter: Time and materials	25 + labor and materials. To relocate water meter: Time and materials	25 + labor and materials. To relocate water meter: Time and materials	25 + labor and materials. To relocate water meter: Time and materials
37	Unauthorized use of fire hydrants	500.00	500.00	500.00	500.00
38	Install New Lateral Fee (If no tap is available)	2,649.33	2,834.56	3,019.78	3,205.00
	FIRE PROTECTION CHARGES				
	Monthly Standby Charges for Private Fire Protection: [2]				
39	Fire hydrant, per hydrant	14.00	24.00	33.00	42.00
	Fire protection systems, based on fire line size, per building:				
40	6" and smaller	14.00	24.00	33.00	42.00
41	8"	29.00	49.00	70.00	90.00
42	10"	51.00	88.00	124.00	161.00
43	12"	80.00	140.00	200.00	260.00
	IMPACT FEES [1] [2]				
	Water Impact Fees:				
44	5/8"	540.00	600.00	660.00	720.00
45	3/4"	540.00	600.00	660.00	720.00
46	1"	1,350.00	1,500.00	1,650.00	1,800.00
47	1.5"	2,700.00	3,000.00	3,300.00	3,600.00
48	2" Compound	4,320.00	4,800.00	5,280.00	5,760.00
49	3" Compound	8,100.00	9,000.00	9,900.00	10,800.00
50	4" Compound	13,500.00	15,000.00	16,500.00	18,000.00
51	6" Compound	27,000.00	30,000.00	33,000.00	36,000.00
52	3" Turbo	9,450.00	10,500.00	11,550.00	12,600.00
53	4" Turbo	26,249.00	28,498.00	30,747.00	32,996.00
54	6" Turbo	53,598.00	59,196.00	64,794.00	70,392.00
	Sewer Impact Fees:				
55	5/8"	939.00	978.00	978.00	978.00
56	3/4"	1,013.00	1,125.00	1,238.00	1,350.00
57	1"	2,347.00	2,444.00	2,444.00	2,444.00
58	1.5"	4,694.00	4,888.00	4,888.00	4,888.00
59	2" Compound	7,510.00	7,820.00	7,820.00	7,820.00
60	3" Compound	14,402.00	15,304.00	16,205.00	17,107.00
61	4" Compound	24,207.00	25,913.00	27,620.00	29,327.00
62	6" Compound	50,246.00	55,492.00	60,738.00	65,985.00
63	3" Turbo	17,128.00	18,506.00	19,884.00	21,262.00
64	4" Turbo	40,829.00	36,658.00	36,658.00	36,658.00
65	6" Turbo	84,102.00	78,204.00	78,204.00	78,204.00
	Lawn Impact Fees:				
66	5/8"	79.00	88.00	96.00	105.00
67	3/4"	197.00	219.00	241.00	263.00
68	1" Manifold	394.00	438.00	481.00	525.00
69	1.5"	394.00	438.00	481.00	525.00
70	2" Compound	630.00	700.00	770.00	840.00
71	3" Compound	1,181.00	1,313.00	1,444.00	1,575.00
72	4" Compound	1,969.00	2,188.00	2,406.00	2,625.00
73	6" Compound	3,938.00	4,375.00	4,813.00	5,250.00
74	3" Turbo	1,378.00	1,531.00	1,684.00	1,838.00
75	4" Turbo	3,938.00	4,375.00	4,813.00	5,250.00
76	6" Turbo	7,875.00	8,750.00	9,625.00	10,500.00

[1] Florida Impact Fee Act requires that any impact fee increases up to 25% be implemented over a 2-year period and any increase over 25% but up to 50% be implemented over a 4-year
[2] Fees by meter size reflect application of 5/8" AWWA meter equivalency factors while complying with thresholds outlined by current Florida Impact Fee Act.