



City of Mount Dora
510 North Baker Street
Mount Dora, Florida 32757
352-735-7126

Mount Dora City Council
Mount Dora City Hall Board Room
510 North Baker Street, Mount Dora, Florida 32757
May 21, 2024, 6:00 PM

WORK SESSION AGENDA

CALL TO ORDER

ROLL CALL

PUBLIC COMMENT

ACTION ITEM

1. Second Workshop Wastewater (Sewer) Connection/Impact Fees-A Workshop Dedicated to the Extraordinary Circumstances Necessitating the Need to Exceed Phase-In Limitations; A Demonstrated-Need Study Justifying Fee Increases and Phase-In Thresholds Beyond Standard Statutory Thresholds

ADJOURNMENT

PURSUANT TO SECTION 286.0105, FLORIDA STATUTES, IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE AT THIS MEETING WITH RESPECT TO ANY MATTER CONSIDERED AT ANY MEETING OR HEARING, SUCH PERSON MAY NEED A RECORD OF THESE PROCEEDINGS. FOR SUCH PURPOSE, A PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. VERBATIM RECORD WILL NOT BE PROVIDED BY THE CITY OF MOUNT DORA.

NOTICE: IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, PERSONS NEEDING A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT THE CITY CLERK AT LEAST 48 HOURS PRIOR TO THE PROCEEDINGS. TELEPHONE (352) 735-7126 FOR ASSISTANCE. IF HEARING IMPAIRED, TELEPHONE THE FLORIDA RELAY SERVICE NUMBERS, (800) 955-8771 (TDD) OR (800) 955-8770 (VOICE) FOR ASSISTANCE.



510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: May 21, 2024

TO: Honorable Mayor and City Council Members

FROM: Vince Sandersfeld, City Manager

SUBJECT: Second Workshop Wastewater (Sewer) Connection/Impact Fees-A Workshop Dedicated to the Extraordinary Circumstances Necessitating the Need to Exceed Phase-In Limitations; A Demonstrated-Need Study Justifying Fee Increases and Phase-In Thresholds Beyond Standard Statutory Thresholds

Introduction:

This is a request for City Council to review, analyze, and accept the extraordinary circumstances for proposed wastewater connection/impact fees.

Discussion:

This is the second workshop presentation to City Council regarding Wastewater (Sewer) connection/impact fees dedicated to the extraordinary circumstances necessitating the need to exceed the rate increase limitation and phase-in limitations for possible increases. The proposed changes to the existing fee schedules identified in the study are a result of extraordinary circumstances. To comply with the requirements of Florida Statutes §163.31801(6)(g), the workshops are dedicated to providing the public with an opportunity to review the justification of extraordinary circumstances necessitating the need to exceed the phase-in limitations contained in Florida Statutes §163.31801(6)(b),(c), (d) and/or (e). The legal advertisement for the first workshop was published on April 26, 2024 (Attachment "1"). Attachment "2" includes the impact fees -- A Demonstrated Needs Study on Extraordinary Circumstances. The May 21st presentation is included under Attachment "3".

Following this Workshop, the City Council will conduct a Public Hearing on May 21, 2024, for the First Reading of Ordinance No. 2024-11.

Notifications:

Legal Notice 1st Workshop: April 26, 2024

Legal Notice 2nd Workshop: May 10, 2024

Legal Notice 1st Public Hearing: May 10, 2024

Legal Notice Ordinance Enactment: May 24, 2024

Workshops and Public Hearing Schedule:

City Council Presentation: April 2, 2024 (6:00 pm)

City Council 1st Workshop: May 7, 2024 (6:00 pm)

City Council 2nd Workshop: May 21, 2024 (6:00 pm)

City Council 1st Public Hearing: May 21, 2024 (6:00 pm)

City Council 2nd Public Hearing/Adoption: June 4, 2024 (6:00 pm)

City Council Master Fee Schedule: June 4, 2024 (6:00 pm)

Budget Impact:

No budget impacts.

Strategic Impact:

GOAL 1: Economic Development

GOAL 2: Infrastructure / Public Safety

Recommendation:

City Council to accept the extraordinary circumstances for proposed connection/impact fee increases.

Attachment(s):

1. Attachment 1 Statutory 2nd Public Notice Publication
2. Attachment 2 WW Utility Impact Fee Rpt (Final 5-1-2024)
3. Attachment 3 Sewer Connection Fee Extraordinary Circumstance Presentation

Prepared by: Jeanann Hand, City Clerk

Reviewed by: Vince Sandersfeld, City Manager

Final Approval - 5/14/2024

ATTACHMENT #1

PUBLIC NOTICE CITY OF MOUNT DORA, FLORIDA CITY COUNCIL WORKSHOP MEETING FOLLOWED BY CITY COUNCIL PUBLIC HEARING

Pursuant to s. 163.31801, *Florida Statutes*, notice is hereby given that the City Council of the City of Mount Dora, Florida will hold a **City Council Workshop Meeting on Tuesday, May 21, 2024, at 6:00 PM** or as soon thereafter as possible at Mount Dora City Hall, 510 North Baker Street, Mount Dora, Florida.

This is the Second Statutory Workshop Meeting to discuss extraordinary circumstances for the need to exceed Florida Impact Fee Act Limitations relating to utility wastewater connection fee/impact fee adjustments.

NOTE: Immediately following this meeting at 6:00 PM is the First Statutory Public Hearing to discuss extraordinary circumstances for the need to exceed Florida Impact Fee Act Limitations; Ordinance No. 2024-11 relating to impact fee adjustments.

All persons having an interest in the above-described workshop are invited to be present at this meeting and may be heard. Relevant documents may be inspected by the public at the City Clerk's Office, City Hall, 510 N. Baker Street, Mount Dora, Florida between the hours of 8:00 AM and 5:00 PM, Monday through Friday.

This public hearing may be continued to a future date or dates. The times, places, and dates of any continuances of a public hearing shall be announced during the public hearing without any further published notice.

APPEAL: NECESSITY OF RECORD. Notice is given that if any person desires to appeal any action taken by the City Council, a verbatim record of the proceedings may be necessary pursuant to Florida Statutes, 286.0105. The City assumes no responsibility for furnishing said record, however, the workshop will be audio recorded by the City for public use.

Notice: In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in this proceeding should contact the Office of the City Clerk no later than seven (7) days prior to the proceedings. Telephone (352) 735-7112 for assistance. If hearing impaired, telephone the Florida Relay Service numbers, (800) 955-8771 (TDD) or (800) 955-8770 (Voice) for assistance.

Legal Section: May 10, 2024

CITY OF **MOUNT DORA**

Sewer Connection Fee Study

May 1, 2024 | Final Report





May 1, 2024

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

Subject: **Sewer Connection Fee Study**

Dear Mr. Sandersfeld:

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

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

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

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

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Mr. Vince Sandersfeld
City of Mount Dora
May 1, 2024
Page 2

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

Very truly yours,

RAFTELIS FINANCIAL CONSULTANTS, INC.



Henry L. Thomas
Vice President



Shawn Ocasio
Manager



Michael Noga
Consultant

HLT/dlc
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EXECUTIVE SUMMARY AND RECOMMENDATIONS

Executive Summary

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

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

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

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

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

Conclusions and Recommendations

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

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

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SECTION 1 – INTRODUCTION

General

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

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

Authorization

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

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

Extraordinary Circumstances

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

Criteria for Connection Fees

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

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

Acknowledgments

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

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SECTION 2 – SEWER CONNECTION FEE

General

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

Sewer System Overview

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

Level of Service Requirements

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

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

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

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

Figure 2: Proposed Levels of Service for Residential Customers	
Existing Service Level	1 Sewer ERU = 300 gpd (ADF)
Proposed Service Level	1 Sewer ERU = 225 gpd (ADF)
gpd = gallons per day ADF = Average Daily Flow	

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

Existing Plant-in-service

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

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

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

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

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

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

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

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

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

Additional Capital Investment

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

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

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

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

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

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

Design of Sewer Connection Fee

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

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

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

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

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

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

Figure 6: Calculation of Sewer Connection Fee	
Charge Component	Cost
Sewer Treatment Component	\$7,463.65
Sewer Major Transmission Component	513.17
Total Proposed Sewer System Connection Fee	\$7,976.82
Total Proposed Sewer System Connection Fee (Rounded)	<u>\$7,975.00</u>

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

Connection Fee Comparisons

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

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

Some reasons why charges differ among utilities:

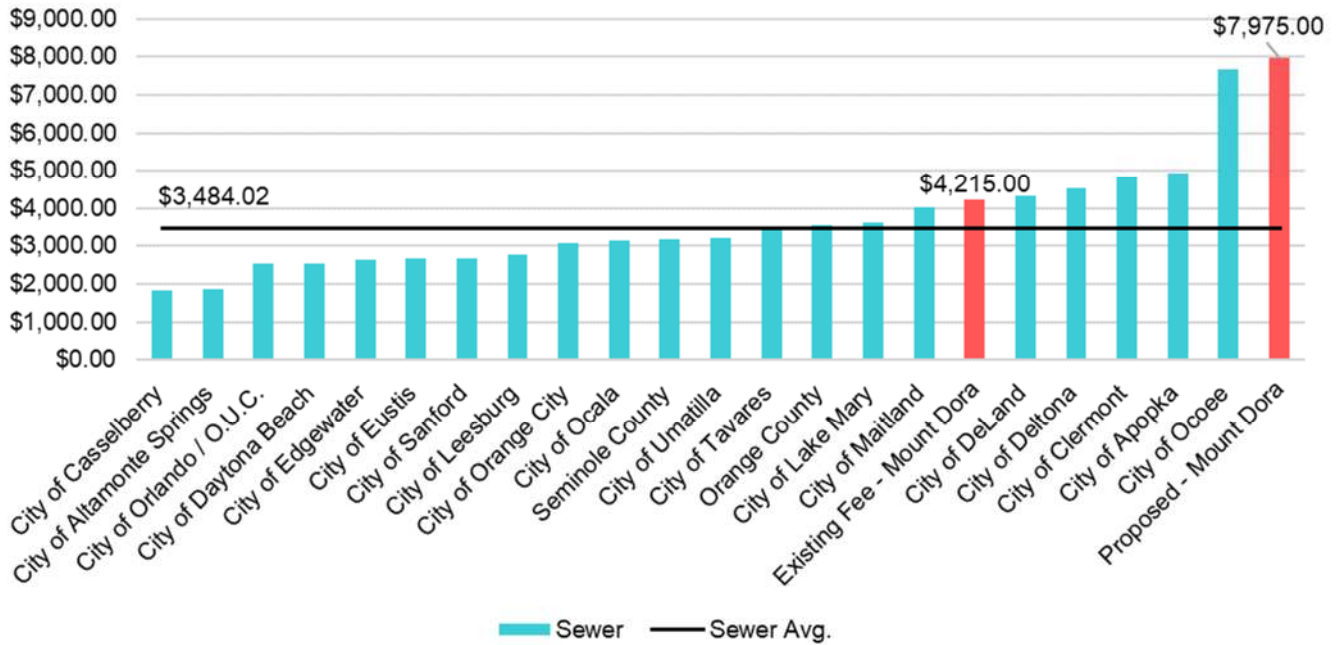
- Type and age of treatment facilities:
 - Existing treatment facilities cost of \$7.41 per gallon
 - New treatment facilities cost of \$42.86 per gallon
- Effluent disposal method
- Density of service area
- Availability of grant funding to finance CIP
- Age of system
- Utility life cycle (e.g., growth-oriented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

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

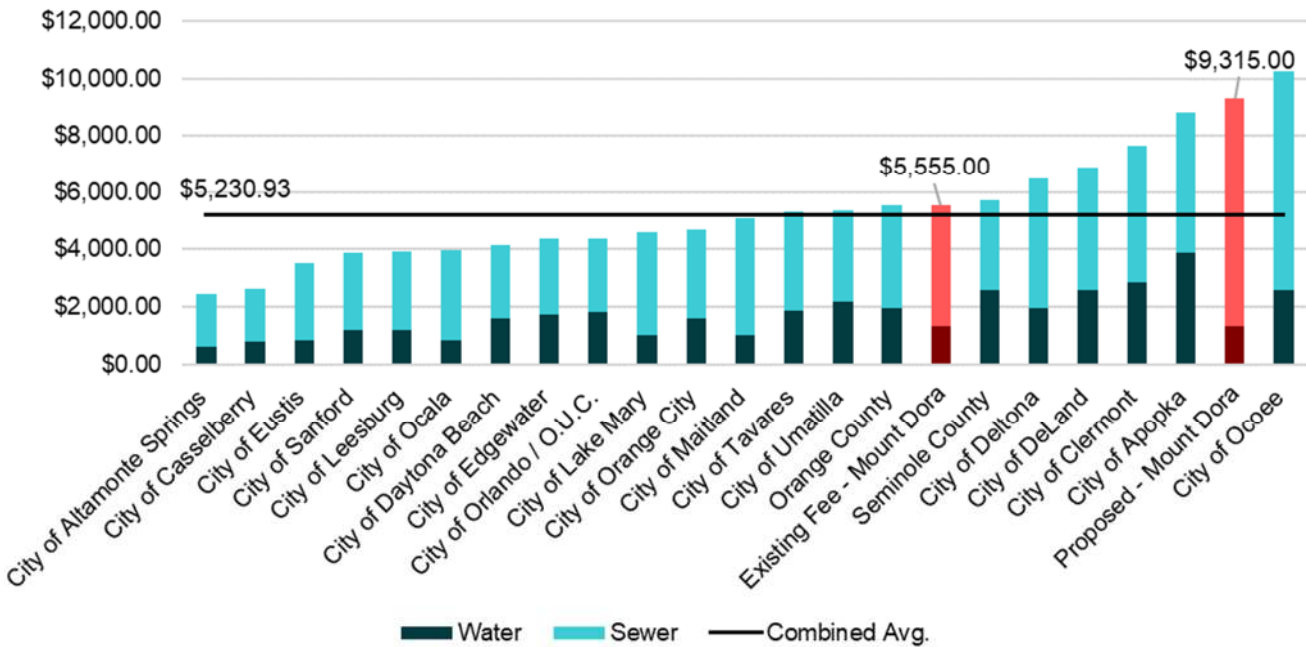
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ATTACHMENT #2

Sewer Connection Fee Comparison



Combined Water and Sewer Connection Fee Comparison



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Appendix A – Fixed Asset Data and Asset Functionalization

APPENDIX A:

Fixed Asset Data and Asset Functionalization



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

Summary of Existing Water and Sewer System Fixed Assets

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

Footnotes:

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

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

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

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

Table 2
 Attachment #2
 City of Merced, California
 Sewer Connection Fee Study

Summary of Fixed Asset Allocation References

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

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

Development of Existing Facility Capacity
Available to Serve New Growth

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

MGD = Million Gallons Per Day

ADF = Average Daily Flow

Footnotes on Page 2.

Footnotes:

[1] With respect to the wastewater (sewer) treatment capacity, reflects ADF capacity of wastewater treatment facilities after expansion in capital improvement program is completed.

[2] Reflects capacity expressed on an average daily flow basis.

[3] Average daily flow data calculated as follows:

Sewer System:

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

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

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

Summary of Estimated Multi-Year Capital Improvement Program Costs

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

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

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

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

Footnotes:

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

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

Page 1 of 1

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

Footnotes:

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

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

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

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

Footnotes on following page.

Table 7

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

Development of Sewer Connection Fee

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

MGD = Million-Gallons-Per-Day

ERU = Equivalent Residential Unit

GPD = Gallons Per Day

Footnotes start on Page 2 of 3.

ATTACHMENT #2

Table 7

City of Mount Dora, Florida Sewer Connection Fee Study

Development of Sewer Connection Fee

Footnotes:

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

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

- [10] Derived as follows:

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

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

ATTACHMENT #2

Table 7

City of Mount Dora, Florida Sewer Connection Fee Study

Page 3 of 3

Development of Sewer Connection Fee

Footnotes:

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

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

ATTACHMENT #2

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

Summary of Sewer Connection Fee Application by Premise Type

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

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

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

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

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

May 21, 2024 City Council Workshop Agenda Packet

Functionalization of Existing Utility System Assets (1)

Line No.	Asset Tag	Description	Type	Acquired	Acquired Date	Acquisition		Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System						General Plant				
						Amount	Adjustments				Supply	Treatment	Effl./Recl. Treatment	Trans.	Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Trans.	Transmission	Collection	Effl./Recl. Distribution	Indirect	Plant	Other	
93	2345	Wa 9001 New Construction	IMP	PURCHASED	1/1/1988	4,820	0	100%	4,820	WD	0	0	0	0	0	4,820	0	0	0	0	0	0	0	0	0	0	0	0	0
94	2346	Wa 9011 Stanley Bell Drive Upgrade	IMP	PURCHASED	12/31/1989	10,348	0	100%	10,348	WD	0	0	0	0	0	10,348	0	0	0	0	0	0	0	0	0	0	0	0	0
95	2347	Wa 8809 Lincoln Avenue Upgrade	IMP	PURCHASED	12/31/1989	19,716	0	100%	19,716	WD	0	0	0	0	0	19,716	0	0	0	0	0	0	0	0	0	0	0	0	0
96	2348	Wa 8803 Elevated Tank Restoration	IMP	PURCHASED	12/31/1989	957	0	100%	957	W-TR	0	0	0	957	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	2349	Wa 9012 Waterman Village Upgrade	IMP	PURCHASED	12/31/1989	25,859	0	100%	25,859	WD	0	0	0	0	0	25,859	0	0	0	0	0	0	0	0	0	0	0	0	0
98	2350	Wa 9011 Stanley Bell Drive Upgrade	IMP	PURCHASED	12/31/1990	551	0	100%	551	WD	0	0	0	0	0	551	0	0	0	0	0	0	0	0	0	0	0	0	0
99	2351	Water Rebuild Well #3	IMP	PURCHASED	12/31/1990	21,147	0	100%	21,147	Supply	21,147	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	2352	Wa 9203 Vineyards Water Line	IMP	PURCHASED	7/7/1990	14,404	0	100%	14,404	WD	0	0	0	0	0	14,404	0	0	0	0	0	0	0	0	0	0	0	0	0
101	2353	Repair, Clean, And Paint Water Tank	IMP	PURCHASED	1/27/1992	47,500	(47,500)	100%	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102	2354	Wa 9101 New Services	IMP	PURCHASED	7/1/1990	1,009	0	100%	1,009	WD	0	0	0	0	0	1,009	0	0	0	0	0	0	0	0	0	0	0	0	0
103	2355	Wa 9301 New Services	IMP	PURCHASED	8/1/1990	11,605	0	100%	11,605	WD	0	0	0	0	0	11,605	0	0	0	0	0	0	0	0	0	0	0	0	0
104	2356	Wa 9402 Water Well Rehabilitation	IMP	PURCHASED	1/31/1995	18,093	0	100%	18,093	Supply	18,093	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	2357	Wa 9403 Chlorination Facility	IMP	PURCHASED	12/31/1994	9,864	0	100%	9,864	WT	0	9,864	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	2358	Wa 9610 Water Distribution Improvements	IMP	PURCHASED	11/30/1995	74,763	0	100%	74,763	W-TR-DistWeight	0	0	0	22,429	0	52,334	0	0	0	0	0	0	0	0	0	0	0	0	0
107	2359	Wa 9611 Purchase J/S Water Plant	IMP	PURCHASED	12/31/1995	550,750	0	100%	550,750	WT	0	550,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	2360	Wa 9610 Us 441 Water Main Extension (Cr44-B To Wolf Branch)	IMP	PURCHASED	12/30/1996	234,413	0	100%	234,413	W-TR	0	0	0	234,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	2361	Wa 9705 Reservoir	IMP	PURCHASED	12/31/1996	7,600	0	100%	7,600	Supply	7,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	2362	Wa 9706 Us 441 Water Main Extension (Robie Avenue To Wolf Branch)	IMP	PURCHASED	12/31/1997	443,438	0	100%	443,438	W-TR	0	0	0	443,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	2363	Wa 9807 Water Parking Lot	IMP	PURCHASED	12/31/1997	4,191	0	100%	4,191	WT	0	4,191	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112	2364	Wa 9702 Chlorine Building	IMP	PURCHASED	12/31/1998	4,635	0	100%	4,635	WT	0	4,635	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	2365	Wa 9801 Distribution Improvements	IMP	PURCHASED	12/31/1998	97,556	0	100%	97,556	W-TR-DistWeight	0	0	0	29,267	0	68,289	0	0	0	0	0	0	0	0	0	0	0	0	0
114	2366	Wa 9803 Water Plant Road	IMP	PURCHASED	12/31/1998	68,362	0	100%	68,362	WT	0	68,362	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115	2367	Wa 9902 Distribution Improvements	IMP	PURCHASED	12/31/1998	209,706	0	100%	209,706	W-TR-DistWeight	0	0	0	62,912	0	146,794	0	0	0	0	0	0	0	0	0	0	0	0	0
116	2368	Wa 9903 Twenty (20) Fire Hydrants	IMP	PURCHASED	12/31/1998	51,119	0	100%	51,119	FH	0	0	0	0	0	0	51,119	0	0	0	0	0	0	0	0	0	0	0	0
117	2369	Cr 9801 Alleyway Improvements	IMP	PURCHASED	12/31/1999	48,309	0	100%	48,309	WD	0	0	0	0	0	48,309	0	0	0	0	0	0	0	0	0	0	0	0	0
118	2370	Wa 9902 Distribution Improvements	IMP	PURCHASED	12/31/1999	4,811	0	100%	4,811	W-TR-DistWeight	0	0	0	1,443	0	3,368	0	0	0	0	0	0	0	0	0	0	0	0	0
119	2371	Wa 0003 Replace Aerators At Water Treatment Plant	IMP	PURCHASED	12/31/1999	64,252	0	100%	64,252	WT	0	64,252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	2372	Wa 0004 Distribution Improvements	IMP	PURCHASED	12/31/1999	69,834	0	100%	69,834	W-TR-DistWeight	0	0	0	20,950	0	48,884	0	0	0	0	0	0	0	0	0	0	0	0	0
121	2373	Wa 0109 Vfd'S At Water Plant	IMP	PURCHASED	8/1/2000	24,949	0	100%	24,949	WT	0	24,949	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	2374	Wa 0100 Distribution Improvements	IMP	PURCHASED	8/1/2000	85,806	0	100%	85,806	W-TR-DistWeight	0	0	0	25,742	0	60,064	0	0	0	0	0	0	0	0	0	0	0	0	0
123	2375	Wa 0304 Distribution Improve.	IMP	PURCHASED	12/31/2002	32,508	0	100%	32,508	W-TR-DistWeight	0	0	0	9,752	0	22,756	0	0	0	0	0	0	0	0	0	0	0	0	0
124	2376	Wa Tank /Hs Pumps	IMP	PURCHASED	12/31/2002	182,113	0	100%																					

Functionalization of Existing Utility System Assets (1)

Line No.	Asset Tag	Description	Type	Acquired	Acquired Date	Acquisition		Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System							General				
						Amount	Adjustments				Supply	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Distribution	Efl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Collection	Efl./Recl. Distribution	Indirect	Plant	Other		
194	2448	MATERIALS FOR 16" PIPE REPLACEMENT 441 &	IMP	PURCHASED	4/11/2018	9,867	0	100%	9,867	W-TR	0	0	0	0	9,867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
195	2450	PERMIT FEE FOR N ROBIE WATER MAIN EXTENS	IMP	PURCHASED	12/5/2017	650	0	100%	650	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	650	0		
196	2451	ENGINEERING SERVICES FOR N ROBER A WATER	IMP	PURCHASED	1/13/2018	3,920	0	100%	3,920	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,920	0		
197	3447	Watermain interconnect to lakes and CC (W12121) 12"	IMP	PURCHASED	5/13/2020	98,803	0	100%	98,803	W-TR	0	0	0	0	98,803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
198	3480	Britt Road	IMP	PURCHASED	3/1/2021	639,679	0	100%	639,679	W-TR-DistWeight	0	0	0	0	191,904	0	447,775	0	0	0	0	0	0	0	0	0	0	0	0	
199	3555	US 441 relocate (WA1603) - 425-5555-580.63-01-WA1603 - FY21-22 - Finished	IMP	PURCHASED	1/6/2022	5,313	0	100%	5,313	W-TR	0	0	0	0	5,313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
200	2027	SR0501 Veranda Apt. Oversizing of Lines (1) 12" Potable	IMP	PURCHASED	4/30/2005	47,954	0	100%	47,954	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47,954	0	0	0	0	
Wastewater Improvements																														
201	1956	Sewage Pressure Line & Pump Station	IMP	PURCHASED	12/31/1973	\$145,642	\$0	100%	\$145,642	FMSGCWeight	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,692	\$0	\$101,949	\$0	\$0	\$0	\$0	\$0	
202	1957	Sewage Collection Line	IMP	PURCHASED	10/18/1970	316,512	0	100%	316,512	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	0	94,954	0	221,558	0	0	0	0	0
203	1958	Lincoln & Grandview	IMP	PURCHASED	10/18/1970	9,588	0	100%	9,588	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,588	0	0	0	0	
204	1959	Lines- Vista Dora Apts	IMP	PURCHASED	10/18/1970	10,214	0	100%	10,214	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,214	0	0	0	0	
205	1960	Sewer Lines- Perc Ponds	IMP	PURCHASED	12/31/1973	180,699	0	100%	180,699	RWTransS	0	0	0	0	0	0	0	0	0	0	0	0	0	180,699	0	0	0	0	0	
206	1961	Extensions	IMP	PURCHASED	12/31/1973	1,291	0	100%	1,291	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,291	0	0	0	0	
207	1962	Extensions	IMP	PURCHASED	12/31/1977	9,014	0	100%	9,014	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,014	0	0	0	0	
208	1963	Extensions	IMP	PURCHASED	12/31/1978	2,056	0	100%	2,056	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,056	0	0	0	0	
209	1964	Sewer Storm Drainage	IMP	PURCHASED	12/31/1978	171,890	0	100%	171,890	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171,890	0	
210	1965	Extensions	IMP	PURCHASED	12/31/1979	3,887	0	100%	3,887	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,887	0	0	0	0	
211	1966	Extensions	IMP	PURCHASED	12/31/1980	3,355	0	100%	3,355	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,355	0	0	0	0	
212	1967	Wastewater System Improvement	IMP	PURCHASED	12/31/1980	3,000,051	0	100%	3,000,051	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	0	900,015	0	2,100,036	0	0	0	0	
213	1968	Extensions	IMP	PURCHASED	12/31/1981	3,762	0	100%	3,762	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,762	0	0	0	0	
214	1969	Sewage Treatment Plant	IMP	PURCHASED	12/31/1985	3,079,456	0	100%	3,079,456	ST	0	0	0	0	0	0	0	0	0	0	3,079,456	0	0	0	0	0	0	0	0	
215	1970	Effluent Pipelines	IMP	PURCHASED	12/31/1985	1,095,393	0	100%	1,095,393	RWTrans	0	0	0	0	0	0	0	0	0	0	0	0	0	1,095,393	0	0	0	0	0	
216	1971	Irrigation Disposal	IMP	PURCHASED	12/31/1985	370,399	0	100%	370,399	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	370,399	0	0	0	0	
217	1972	Landscape & Irrigate Perc Ponds	IMP	PURCHASED	12/31/1986	15,849	0	100%	15,849	ST	0	0	0	0	0	0	0	0	0	0	0	15,849	0	0	0	0	0	0	0	0
218	1973	Sewer Plant Engineering Fees	IMP	PURCHASED	12/31/1986	62,304	0	100%	62,304	ST	0	0	0	0	0	0	0	0	0	0	0	62,304	0	0	0	0	0	0	0	0
219	1974	Sw 8709 Eudora Collection System	IMP	PURCHASED	12/31/1987	163,072	0	100%	163,072	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	163,072	0	0	0	0	0
220	1975	Landscape Perc Ponds	IMP	PURCHASED	12/31/1987	1,595	0	100%	1,595	ST	0	0	0	0	0	0	0	0	0	0	1,595	0	0	0	0	0	0	0	0	0
221	1976	Lift Station Utility Easement	IMP	PURCHASED	4/29/1988	14,350	0	100%	14,350	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,350	0	0	0	0	0
222	1977	Mount Dora Golf Assn / Effluent Lines	IMP	PURCHASED	3/18/1996	2,171	0	100%	2,171	RWDist	0	0	0	0	0	0	2,171	0	0	0	0	0	0	0	0	0	0	0	0	0
223	1978	Sandybrook Sewer Line Upgrade	IMP	PURCHASED	4/30/1989	17,899	0	100%	17,899	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,899	0	0	0	0	0
224	1979	Sr 8907 Mount Dora Golf Course Eff Lines	IMP	PURCHASED	11/24/1996	1,222	0	100%	1,222	RWDist	0	0	0	0	0	0	0	1,222	0	0	0	0	0	0	0	0	0	0	0	0
225	1980	Sr 8902 Upgrade Lift Station #1	IMP	PURCHASED	4/30/1991	24,031	0	100%	24,031	S-TR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226	1981	Sr 8902 Upgrade Lift Station #2	IMP	PURCHASED	4/2/1991	1																								

Functionalization of Existing Utility System Assets [1]

Line No.	Asset Tag	Description	Type	Acquired	Acquisition Date	Acquisition		Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System						General			
						Amount	Adjustments				Supply	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Distribution	Efl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Collection	Efl./Recl. Distribution	Indirect	Plant	Other
293	2049	Force Main	IMP	PURCHASED	4/30/2008	83,663	0	100%	83,663	S-TR	0	0	0	0	0	0	0	0	0	0	83,663	0	0	0	0	0	0	0
294	2050	Man Hole	IMP	PURCHASED	4/30/2008	50,944	0	100%	50,944	SGC	0	0	0	0	0	0	0	0	0	0	0	0	50,944	0	0	0	0	
295	2051	Lift Station	IMP	PURCHASED	4/30/2008	72,797	0	100%	72,797	SGC	0	0	0	0	0	0	0	0	0	0	0	0	72,797	0	0	0	0	
296	2052	Paving At Wwtp1	IMP	PURCHASED	12/31/2007	31,640	0	100%	31,640	ST	0	0	0	0	0	0	0	31,640	0	0	0	0	0	0	0	0	0	
297	2053	Lift Station Rebuild	IMP	PURCHASED	4/30/2008	154,207	0	100%	154,207	SGC	0	0	0	0	0	0	0	0	0	0	0	0	154,207	0	0	0	0	
298	2054	Security System	IMP	PURCHASED	12/31/2007	5,421	0	100%	5,421	ST	0	0	0	0	0	0	0	5,421	0	0	0	0	0	0	0	0	0	
299	2055	Wastewater System Improvements (Fund 111)	IMP	PURCHASED	4/29/2008	207,386	0	100%	207,386	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	62,216	0	145,170	0	0	0	0	
300	2056	David Fritz Fence - Life Station #30 Fence	IMP	PURCHASED	4/2/2008	2,207	0	100%	2,207	SGC	0	0	0	0	0	0	0	0	0	0	0	0	2,207	0	0	0	0	
301	2057	David Fritz Fence - Life Station #20 Fence	IMP	PURCHASED	4/2/2008	2,273	0	100%	2,273	SGC	0	0	0	0	0	0	0	0	0	0	0	0	2,273	0	0	0	0	
302	2058	David Fritz Fence - Life Station #25 Fence	IMP	PURCHASED	4/2/2008	2,414	0	100%	2,414	SGC	0	0	0	0	0	0	0	0	0	0	0	0	2,414	0	0	0	0	
303	2059	441 Road Widening	IMP	PURCHASED	4/30/2009	177,622	0	100%	177,622	S-TR	0	0	0	0	0	0	0	0	0	0	177,622	0	0	0	0	0	0	
304	2060	Lift Station Lightening Damage	IMP	PURCHASED	4/30/2009	27,772	0	100%	27,772	SGC	0	0	0	0	0	0	0	0	0	0	0	0	27,772	0	0	0	0	
305	2061	Lift Station Upgrades	IMP	PURCHASED	4/30/2009	149,370	0	100%	149,370	SGC	0	0	0	0	0	0	0	0	0	0	0	0	149,370	0	0	0	0	
306	2062	Sewer Pipe Repair - Miller Pipeline (Eudora) (1 \$109,937)	IMP	PURCHASED	4/1/2009	222,420	0	100%	222,420	SGC	0	0	0	0	0	0	0	0	0	0	0	0	222,420	0	0	0	0	
307	2063	Collection System Upgrade	IMP	PURCHASED	4/30/2010	328,994	0	100%	328,994	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	98,698	0	230,296	0	0	0	0	
308	2064	Reclaim Back-Up	IMP	PURCHASED	4/30/2010	49,140	0	100%	49,140	RWTrans	0	0	0	0	0	0	0	0	0	0	0	49,140	0	0	0	0	0	
309	2065	24" Sewer Lining Project	IMP	PURCHASED	4/1/2011	145,082	0	100%	145,082	S-TR	0	0	0	0	0	0	0	0	0	0	145,082	0	0	0	0	0	0	
310	2066	Wwtp1 Fencing	IMP	PURCHASED	4/11/2011	1,490	0	100%	1,490	ST	0	0	0	0	0	0	0	1,490	0	0	0	0	0	0	0	0	0	
311	2067	2 Ls 34 Replacement Pumps	IMP	PURCHASED	4/3/2011	15,056	0	100%	15,056	SGC	0	0	0	0	0	0	0	0	0	0	0	0	15,056	0	0	0	0	
312	2068	Ls #25 Base Ell & Valve Replacement	IMP	PURCHASED	4/28/2011	16,167	0	100%	16,167	SGC	0	0	0	0	0	0	0	0	0	0	0	0	16,167	0	0	0	0	
313	2069	Lift Station #29 Upgrades	IMP	PURCHASED	4/14/2011	13,465	0	100%	13,465	SGC	0	0	0	0	0	0	0	0	0	0	0	0	13,465	0	0	0	0	
314	2070	Lift Station #22 Lake John Upgrade	IMP	PURCHASED	4/22/2011	14,742	0	100%	14,742	SGC	0	0	0	0	0	0	0	0	0	0	0	0	14,742	0	0	0	0	
315	2071	Ls 19 Panel	IMP	PURCHASED	4/4/2011	6,767	0	100%	6,767	SGC	0	0	0	0	0	0	0	0	0	0	0	0	6,767	0	0	0	0	
316	2072	Lift Station #22 Thuc8!S Thermal Unit	IMP	PURCHASED	4/19/2011	14,742	0	100%	14,742	SGC	0	0	0	0	0	0	0	0	0	0	0	0	14,742	0	0	0	0	
317	2073	Lift Station #19	IMP	PURCHASED	4/9/2011	12,740	0	100%	12,740	SGC	0	0	0	0	0	0	0	0	0	0	0	0	12,740	0	0	0	0	
318	2074	Ls #13 Country Club Electrical Work	IMP	PURCHASED	4/28/2011	46,939	0	100%	46,939	SGC	0	0	0	0	0	0	0	0	0	0	0	0	46,939	0	0	0	0	
319	2075	Lift Station Upgrades	IMP	PURCHASED	4/30/2011	29,165	0	100%	29,165	SGC	0	0	0	0	0	0	0	0	0	0	0	0	29,165	0	0	0	0	
320	2076	Collection System Upgrade	IMP	PURCHASED	4/30/2011	15,284	0	100%	15,284	SGC	0	0	0	0	0	0	0	0	0	0	0	0	15,284	0	0	0	0	
321	2077	Septic Elimination Engineering	IMP	PURCHASED	4/30/2011	144,363	0	100%	144,363	SGC	0	0	0	0	0	0	0	0	0	0	0	0	144,363	0	0	0	0	
322	2078	Lift Station Upgrades	IMP	PURCHASED	12/31/2011	2,865	0	100%	2,865	SGC	0	0	0	0	0	0	0	0	0	0	0	0	2,865	0	0	0	0	
323	2079	Collection System Upgrade	IMP	PURCHASED	4/30/2012	89,953	0	100%	89,953	SGC	0	0	0	0	0	0	0	0	0	0	0	0	89,953	0	0	0	0	
324	2080	Collection System Upgrade	IMP	PURCHASED	4/30/2013	35,216	0	100%	35,216	SGC	0	0	0	0	0	0	0	0	0	0	0	0	35,216	0	0	0	0	
325	2081	Lift Station Upgrades	IMP	PURCHASED	12/31/2012	9,220	0	100%	9,220	SGC	0	0	0	0	0	0	0	0	0	0	0	0	9,220	0	0	0	0	
326	2083	Collection System Upgrade	IMP	PURCHASED	10/27/2014	25,045	0	100%	25,045	SGC	0	0	0	0	0	0	0	0	0	0	0	0						

Functionalization of Existing Utility System Assets (1)

Line No.	Asset Tag	Description	Type	Acquired	Acquired Date	Acquisition		Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System						General			
						Amount	Adjustments				Supply	Treatment	Effl./Recl. Treatment	Trans.	Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Trans.	Transmission	Collection	Effl./Recl. Distribution	Indirect	Plant	Other
388	2119	ENGINEERING SERVICES- RELOCATE UTIL: US	IMP	PURCHASED	4/2/2020	7,700	0	100%	7,700	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,700	0	
389	3553	Fiber Upgrades (IT1812)- 425-5555-580.63-01-IT1812 - FY21-22 - Finished	IMP	PURCHASED	1/12/2022	208,632	0	100%	208,632	WSLines	0	0	0	30,730	0	0	71,703	0	0	0	0	0	0	31,860	0	0	0	
390	3592	Downtown - Phase Future - (CR1401) - FY19-20 - Finished	IMP	PURCHASED	9/29/2020	64,610	0	100%	64,610	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64,610	0	
Water Buildings																												
391	2252	Pump House	BLD	PURCHASED	12/31/1951	\$31,699	\$0	100%	\$31,699	Supply	\$31,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
392	2253	Replace Roof At Wtp	BLD	PURCHASED	6/28/1995	1,438	0	100%	1,438	WT	0	1,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
393	2254	One Ton Chlorine Building	BLD	PURCHASED	1/25/1980	37,935	0	100%	37,935	WT	0	37,935	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
394	2255	One Ton Chlorine Building	BLD	PURCHASED	9/21/1981	43,527	0	100%	43,527	WT	0	43,527	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
395	2256	Wa9808 Drafting Office	BLD	PURCHASED	12/31/1997	2,472	0	100%	2,472	WT	0	2,472	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
396	2257	Wa9901 Water Plant House	BLD	PURCHASED	12/31/1998	26,477	0	100%	26,477	WT	0	26,477	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
397	2258	Wa9901 Water Plant House	BLD	PURCHASED	12/31/1999	573	0	100%	573	WT	0	573	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
398	2259	Wtp - Pump Repair	BLD	PURCHASED	3/21/2007	46,925	0	100%	46,925	WT	0	46,925	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
399	2260	12' Restop At Wtp	BLD	PURCHASED	4/17/2007	6,700	0	100%	6,700	WT	0	6,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
400	2261	Pump Replacement	BLD	PURCHASED	9/26/2007	53,339	0	100%	53,339	WT	0	53,339	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
401	2262	Storage Building	BLD	PURCHASED	4/5/2007	4,824	0	100%	4,824	WT	0	4,824	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
402	2263	Crom Engineering - Tank Cleaning	BLD	PURCHASED	9/29/2008	36,700	0	100%	36,700	WT	0	36,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
403	2264	City Electric & Supply - Westinghouse Breaker	BLD	PURCHASED	11/20/2007	12,500	0	100%	12,500	WT	0	12,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
404	2265	Data Flow Systems, Inc.- Wtp Rtu Equip	BLD	PURCHASED	12/18/2007	15,473	0	100%	15,473	WT	0	15,473	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
405	2266	Water Plant Upgrades	BLD	PURCHASED	12/31/2008	40,209	0	100%	40,209	WT	0	40,209	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
406	2267	Water Plant Upgrades	BLD	PURCHASED	12/31/2008	71,312	0	100%	71,312	WT	0	71,312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
407	2268	Water Plant I Upgrades	BLD	PURCHASED	12/31/2009	42,612	0	100%	42,612	WT	0	42,612	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
408	2269	20" Water Line At Water Plant #1	BLD	PURCHASED	4/30/2011	21,750	0	100%	21,750	WT	0	21,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
409	2270	Install 20" Flow Water Meter	BLD	PURCHASED	4/2/2011	9,075	0	100%	9,075	WT	0	9,075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
410	2271	Roof Replacement At Perc Pond	BLD	PURCHASED	4/3/2011	14,278	0	100%	14,278	ST	0	0	0	0	0	0	0	0	0	14,278	0	0	0	0	0	0	0	
411	2272	Water Plant I Upgrades	BLD	PURCHASED	12/31/2010	45,920	0	100%	45,920	WT	0	45,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
412	2273	Storage Tank Maintenance - Painting	BLD	PURCHASED	12/31/2011	24,400	0	100%	24,400	WT	0	24,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
413	2274	Water Plant I Upgrades	BLD	PURCHASED	12/31/2011	52,369	0	100%	52,369	WT	0	52,369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
414	2275	Water Plant I Upgrades	BLD	PURCHASED	12/31/2012	156,734	0	100%	156,734	WT	0	156,734	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
415	2276	Water Plant I Upgrades	BLD	PURCHASED	12/31/2013	137,816	0	100%	137,816	WT	0	137,816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
416	2277	Water Plant I Upgrades	BLD	PURCHASED	12/31/2014	65,312	0	100%	65,312	WT	0	65,312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
417	2278	East Water Plant	BLD	PURCHASED	12/31/2014	5,334,047	0	100%	5,334,047	WT	0	5,334,047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
418	2279	Telemetry Upgrades At Wtp #1 & #2	BLD	PURCHASED	11/2/2015	7,875	0	100%	7,875	WT	0	7,875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
419	2280	Emergency Repairwell #3 At Water Treatme	BLD	PURCHASED	4/13/2016	15,631	0	100%	15,631	Supply	15,631	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
420	2281	Wtp1 Camera Relocations Per Quote 1290	BLD	PURCHASED	4/29/2016	3,805	0	100%	3,805	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,805	0	0	
421	2282	Wtp 1 Well #4 Pump Removal And Reinstall	BLD	PURCHASED	2/27/2017	22,899	0	100%	22,899	Supply	22,899	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
422	2283	Install Approx 1287' Of 6' Light Industr Fence	BLD	PURCHASED	3/13/2017	10,050	0	100%	10,050	WT	0	10,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
423	2284	Repair 150 Hp Motor On Well #1 At Wtp 2	BLD	PURCHASED	3/23/2017	5,709	0	100%	5,709	Supply	5,709	0	0	0</														

Functionalization of Existing Utility System Assets [1]

May 21, 2024 City Council Workshop Agenda Packet

Functionalization of Existing Utility System Assets [1]

Line No.	Asset Tag	Description	Type	Acquired	Acquisition Date	Amount	Adjustments	Percent Allocable to City	Adj. Acq. Amt.	Type	Water System								Wastewater System						General				
											Supply	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Distribution	Efl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Efl./Recl. Treatment	Trans.	Efl./Recl. Transmission	Collection	Efl./Recl. Distribution	Indirect	Plant	Other	
582	2193	Mini Excavator & Trailer	EQU	PURCHASED	10/31/2006	4,070	0	100%	4,070	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,070	0	
583	2194	Punch Driver	EQU	PURCHASED	11/27/2006	1,366	0	100%	1,366	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,366	0	
584	2195	Model 711 Portable Meter	EQU	PURCHASED	12/5/2006	1,515	0	100%	1,515	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,515	0	
585	2196	Latrine Inspection System	EQU	PURCHASED	12/6/2006	7,250	0	100%	7,250	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,250	0	
586	2197	Bench Chain Vise Bc-810	EQU	PURCHASED	2/8/2007	1,129	0	100%	1,129	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,129	0	
587	2198	Tool Box	EQU	PURCHASED	8/23/2007	1,218	0	100%	1,218	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,218	0	
588	2199	Core Drill	EQU	PURCHASED	9/3/2007	1,515	0	100%	1,515	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,515	0	
589	2200	2006 Scag Riding Mower #B63011673	EQU	PURCHASED	9/18/2007	7,215	0	100%	7,215	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,215	0	
590	2201	Lap Equipment	EQU	PURCHASED	4/29/2007	6,993	0	100%	6,993	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,993	0	
591	2202	Telemetry Computer	EQU	PURCHASED	9/29/2007	2,142	0	100%	2,142	Telemetry	0	357	0	357	0	357	0	0	0	357	0	357	0	357	0	0	0	0	0
592	2203	Portable Filtration System	EQU	PURCHASED	2/5/2007	1,761	0	100%	1,761	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,761	0	
593	2204	Projector	EQU	PURCHASED	9/9/2007	1,359	0	100%	1,359	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,359	0	
594	2205	Curb Stops	EQU	PURCHASED	9/30/2006	1,444	0	100%	1,444	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,444	0	
595	2207	Vmac	EQU	PURCHASED	11/27/2007	7,137	0	100%	7,137	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,137	0	
596	2208	Mower	EQU	PURCHASED	1/24/2008	2,717	0	100%	2,717	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,717	0	
597	2209	Chevy 3500 Unit #403	EQU	PURCHASED	2/3/2008	20,010	0	100%	20,010	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,010	0	
598	2210	Paving Breaker	EQU	PURCHASED	2/4/2008	1,342	0	100%	1,342	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,342	0	
599	2211	Digger & Tamper	EQU	PURCHASED	2/4/2008	2,326	0	100%	2,326	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,326	0	
600	2212	Valve Operator	EQU	PURCHASED	2/12/2008	3,000	0	100%	3,000	WT	0	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
601	2216	Jobsite Chest	EQU	PURCHASED	4/8/2008	1,222	0	100%	1,222	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,222	0	
602	2217	Truck Body	EQU	PURCHASED	4/18/2008	6,649	0	100%	6,649	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,649	0	
603	2218	Tools	EQU	PURCHASED	8/6/2008	2,419	0	100%	2,419	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,419	0	
604	2219	Honda Generator	EQU	PURCHASED	9/3/1985	6,240	0	100%	6,240	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,240	0	
605	2220	Water Treatment & Controls	EQU	PURCHASED	9/28/2008	15,250	0	100%	15,250	WT	0	15,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
606	2221	Groundomat Tool	EQU	PURCHASED	12/30/2008	9,630	0	100%	9,630	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,630	0	
607	2222	John Deere Rotary Cutter	EQU	PURCHASED	3/1/2009	2,505	0	100%	2,505	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,505	0	
608	2223	Hydraulic Punch Set - Grainger, Inc.	EQU	PURCHASED	4/23/2009	1,353	0	100%	1,353	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,353	0	
609	2224	Electromagnetic Flow Meter	EQU	PURCHASED	9/23/2010	6,093	0	100%	6,093	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,093	0	
610	2225	Generator	EQU	PURCHASED	9/29/2009	41,700	0	100%	41,700	WT	0	41,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
611	2226	Kawasaki Mower #00306	EQU	PURCHASED	9/1/2010	4,868	0	100%	4,868	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,868	0	
612	2227	Diaphran Pump Equip	EQU	PURCHASED	9/9/2010	1,633	0	100%	1,633	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,633	0	
613	2228	Honda Saw Walk Behind	EQU	PURCHASED	9/29/2010	1,795	0	100%	1,795	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,795	0	
614	2229	Lab Equipment	EQU	PURCHASED	5/24/2011	3,145	0	100%	3,145	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,145	0	
615	2230	Pc	EQU	PURCHASED	4/25/2011	1,040	0	100%	1,040	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,040	0	
616	2231	Radio	EQU	PURCHASED	4/28/2011	1,706	0	100%	1,706	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,706	0	
617	2232	Equipment For Maintenance Vehicle	EQU	PURCHASED	6/26/2011	8,074	0	100%	8,074	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,074	0	
618	2233	Generator 30061	EQU	PURCHASED	12/8/2011	43,879	0	100%	43,879	WT	0	43,879	0	0	0	0	0	0	0	0	0	0							

Functionalization of Existing Utility System Assets [1]

May 21, 2024 City Council Workshop Agenda Packet

Functionalization of Existing Utility System Assets [1]

Line No.	Asset Tag	Description	Type	Acquired	Acquired Date	Allocable		Percent to City	Adj. Acq. Amt.	Type	Water System								Wastewater System						General			
						Amount	Adjustments				Supply	Treatment	Effl./Recl. Treatment	Trans.	Effl./Recl. Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Trans.	Effl./Recl. Transmission	Collection	Effl./Recl. Distribution	Indirect	Plant	Other
766	3077	1 1/2" Water Meter	MET	PURCHASED	10/1/2018	403	0	100%	403	Meters	0	0	0	0	0	0	0	0	403	0	0	0	0	0	0	0	0	0
767	3078	1 1/2" Water Meter	MET	PURCHASED	10/1/2018	957	0	100%	957	Meters	0	0	0	0	0	0	0	0	957	0	0	0	0	0	0	0	0	0
768	3079	1 1/2" Water Meter	MET	PURCHASED	10/1/2018	2,520	0	100%	2,520	Meters	0	0	0	0	0	0	0	0	2,520	0	0	0	0	0	0	0	0	0
769	3080	1 1/2" Water Meter	MET	PURCHASED	10/1/2018	453	0	100%	453	Meters	0	0	0	0	0	0	0	0	453	0	0	0	0	0	0	0	0	0
770	3081	2" Water Meter	MET	PURCHASED	10/1/2018	1,944	0	100%	1,944	Meters	0	0	0	0	0	0	0	0	1,944	0	0	0	0	0	0	0	0	0
771	3082	2" Water Meter	MET	PURCHASED	10/1/2018	599	0	100%	599	Meters	0	0	0	0	0	0	0	0	599	0	0	0	0	0	0	0	0	0
772	3083	2" Water Meter	MET	PURCHASED	10/1/2018	900	0	100%	900	Meters	0	0	0	0	0	0	0	0	900	0	0	0	0	0	0	0	0	0
773	3089	3" Fire Hydrant Meters	MET	PURCHASED	10/1/2018	6,675	0	100%	6,675	Meters	0	0	0	0	0	0	0	0	6,675	0	0	0	0	0	0	0	0	0
774	3092	1 Meters	MET	PURCHASED	12/31/2019	14,045	0	100%	14,045	Meters	0	0	0	0	0	0	0	0	14,045	0	0	0	0	0	0	0	0	0
775	3093	1 Meters	MET	PURCHASED	12/31/2019	4,645	0	100%	4,645	Meters	0	0	0	0	0	0	0	0	4,645	0	0	0	0	0	0	0	0	0
776	3094	1 Meters	MET	PURCHASED	12/31/2019	1,384	0	100%	1,384	Meters	0	0	0	0	0	0	0	0	1,384	0	0	0	0	0	0	0	0	0
777	3095	1 Meters	MET	PURCHASED	12/31/2019	704	0	100%	704	Meters	0	0	0	0	0	0	0	0	704	0	0	0	0	0	0	0	0	0
778	3096	1.5 Meters	MET	PURCHASED	12/31/2019	1,360	0	100%	1,360	Meters	0	0	0	0	0	0	0	0	1,360	0	0	0	0	0	0	0	0	0
779	3097	1.5 Meters	MET	PURCHASED	12/31/2019	2,392	0	100%	2,392	Meters	0	0	0	0	0	0	0	0	2,392	0	0	0	0	0	0	0	0	0
780	3098	2 Meters	MET	PURCHASED	12/31/2019	1,198	0	100%	1,198	Meters	0	0	0	0	0	0	0	0	1,198	0	0	0	0	0	0	0	0	0
781	3099	2 Meters	MET	PURCHASED	12/31/2019	150	0	100%	150	Meters	0	0	0	0	0	0	0	0	150	0	0	0	0	0	0	0	0	0
782	3100	2 Meters	MET	PURCHASED	12/31/2019	1,458	0	100%	1,458	Meters	0	0	0	0	0	0	0	0	1,458	0	0	0	0	0	0	0	0	0
783	3107	NEPTUNE MACH 10 R9001 METERS - 3" 12" FL	MET	PURCHASED	12/31/2019	6,771	0	100%	6,771	Meters	0	0	0	0	0	0	0	0	6,771	0	0	0	0	0	0	0	0	0
784	2445	4" HP TURBINE RECLAIMED METER	MET	PURCHASED	11/18/2017	2,145	0	100%	2,145	Meters	0	0	0	0	0	0	0	0	2,145	0	0	0	0	0	0	0	0	0
785	3059	1" Reclaimed Water Meter	MET	PURCHASED	12/31/2016	43,310	0	100%	43,310	Meters	0	0	0	0	0	0	0	0	43,310	0	0	0	0	0	0	0	0	0
786	3060	1" Reclaimed Water Meter	MET	PURCHASED	12/31/2017	3,916	0	100%	3,916	Meters	0	0	0	0	0	0	0	0	3,916	0	0	0	0	0	0	0	0	0
787	3063	2" Reclaimed Water Meter	MET	PURCHASED	10/2/2014	1,094	0	100%	1,094	Meters	0	0	0	0	0	0	0	0	1,094	0	0	0	0	0	0	0	0	0
788	3064	2" Reclaimed Water Meter	MET	PURCHASED	12/31/2015	8,450	0	100%	8,450	Meters	0	0	0	0	0	0	0	0	8,450	0	0	0	0	0	0	0	0	0
789	3065	2" Reclaimed Water Meter	MET	PURCHASED	12/31/2016	1,531	0	100%	1,531	Meters	0	0	0	0	0	0	0	0	1,531	0	0	0	0	0	0	0	0	0
790	3066	2" Reclaimed Water Meter	MET	PURCHASED	12/31/2017	489	0	100%	489	Meters	0	0	0	0	0	0	0	0	489	0	0	0	0	0	0	0	0	0
791	3084	1" Reclaimed Water Meter	MET	PURCHASED	10/1/2018	31,422	0	100%	31,422	Meters	0	0	0	0	0	0	0	0	31,422	0	0	0	0	0	0	0	0	0
792	3085	1" Reclaimed Water Meter	MET	PURCHASED	10/1/2018	1,869	0	100%	1,869	Meters	0	0	0	0	0	0	0	0	1,869	0	0	0	0	0	0	0	0	0
793	3086	2" Reclaimed Water Meter	MET	PURCHASED	10/1/2018	1,819	0	100%	1,819	Meters	0	0	0	0	0	0	0	0	1,819	0	0	0	0	0	0	0	0	0
794	3087	2" Reclaimed Water Meter	MET	PURCHASED	10/1/2018	785	0	100%	785	Meters	0	0	0	0	0	0	0	0	785	0	0	0	0	0	0	0	0	0
795	3101	1 Reclaim Meters	MET	PURCHASED	12/31/2019	4,975	0	100%	4,975	Meters	0	0	0	0	0	0	0	0	4,975	0	0	0	0	0	0	0	0	0
796	3102	1 Reclaim Meters	MET	PURCHASED	12/31/2019	915	0	100%	915	Meters	0	0	0	0	0	0	0	0	915	0	0	0	0	0	0	0	0	0
797	3103	1 Reclaim Meters	MET	PURCHASED	12/31/2019	953	0	100%	953	Meters	0	0	0	0	0	0	0	0	953	0	0	0	0	0	0	0	0	0
798	3104	1 Reclaim Meters	MET	PURCHASED	12/31/2019	5,616	0	100%	5,616	Meters	0	0	0	0	0	0	0	0	5,616	0	0	0	0	0	0	0	0	0
799	3105	1 Reclaim Meters	MET	PURCHASED	12/31/2019	2,710	0	100%	2,710	Meters	0	0	0	0	0	0	0	0	2,710	0	0	0	0	0	0	0	0	0
800	3106	2 Reclaim Meters	MET	PURCHASED	12/31/2019	828	0	100%	828	Meters	0	0	0	0	0	0	0	0	828	0	0	0	0	0	0	0	0	0
Construction In Progress As Of September 30, 2022																												
801	2485	SR44 Utility Relocation - 421-5555-580.63-01-CB1403 - FY19-20	WIP	PURCHASED		\$46,620	0	100%	46,620	WSLines	\$0	\$0	\$0	\$6,867	\$0	\$16,022	\$0	\$0	\$0	\$0	\$0	\$0	\$7,119	\$0	\$16,612	\$0	\$0	\$0
802	2510	Round Lake Utilities Phase 1 - Widening - (W12002) - FY19-20	WIP	PURCHASED		43,828	0	100%	43,828	WSLines	0	0	0	6,456	0	15,063	0	0	0	0	0	0	6,693	0	15,617	0	0	0
803	3465	Round Lake Utilities Phase 1 (W12002) - 425-5555-580.63-01-W12002 - FY20-21	WIP	PURCHASED		2,209,816	0	100%	2,209,816	WSLines	0	0	0	325,489	0	759,475	0	0	0	0	0	0	337,456	0	787,397	0	0	0
804	3597	Round Lake Utilities Phase 1 - (W12002) - 425-5555-580.63-01-W12002 - FY21-22	WIP	PURCHASED		3,433	0	100%	3,433	WSLines	0	0	0	506	0	1,180	0	0	0	0	0	0	524	0	1,223	0	0	0
805	3554	Water treatment plant #2 new well (WA1507) - 425-5555-580.63-01-WA1507 - FY-	WIP	PURCHASED		2,231	0	100%	2,231	WT	0	2,231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
806	3445	Water Treatment Plan #2 New Well (WA1507) - 425-5555-580.63-01-WA1507 - F-	WIP	PURCHASED		45,323	0	100%	45,323	WT	0	45,323	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Water treatment Plant Expansion and Improvement (WA2002) - 425-5555-580.63-01-WA2002 - FY20-21	WIP	PURCHASED		546,254	0	100%	546,254	WT																		

CITY OF MOUNT DORA

Sewer Connection Fee Study:
Extraordinary Circumstance Presentation
Presented – 5/7/2024



Study Background

Prior Study

- Previous study conducted in 2019
- Fees implemented January 1, 2020
- Current sewer connection fee of \$4,215.00 per unit

Current Study Issues

- Significant growth – need for additional capacity
- Significant increases in the cost of capital improvement projects



Connection Fee Background

- Fees are one-time charges paid by new development and expansions that result in an increased demand for service
- Fees used to pay for growth-related facilities
 - Can not be used to cure deficiencies in level of service attributed to existing development
 - Can not be used to fund operation and maintenance costs
- Proper fee levels reduce the rate impact of the cost of new capacity on existing users



Legal Considerations

The methods and criteria to charge fees have been developed under Florida statutes and case law

- Florida Impact Fee Act History
 - Florida Legislature created section 163.31801 of the Florida Statutes governing impact fees
 - Created June 14, 2006
 - Amended 2009, 2011, 2019, and most recently in 2021



Legal Considerations (cont.)

New Limitations on Increasing Fees

- Any increase not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted
- An increase that exceeds 25 percent, but not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted
- An impact fee increase may not exceed 50 percent of the current impact fee rate
 - Unless the City can demonstrate extraordinary circumstances associated with the fee increases
- An impact fee may not be increased more than once every 4 years



Extraordinary Circumstances

Rapid Population Growth

- City added almost 4,800 residents since 2010; an increase of almost 3% per year (State Avg. 1.4%)
- Strong population growth projected in future requiring the expansion of wastewater facilities



Extraordinary Circumstances (cont.)

New Wastewater Treatment Facilities are Required to Serve Demands of New Development

- Wastewater treatment capacity
 - 3.25 MGD in additional capacity through 2029
 - Will meet permitting and regulatory requirements

Significant Construction Cost Inflation

- Cost per gallon of existing system capacity \$14
- Cost per gallon of planned future capacity \$43
 - 3x Higher than existing costs



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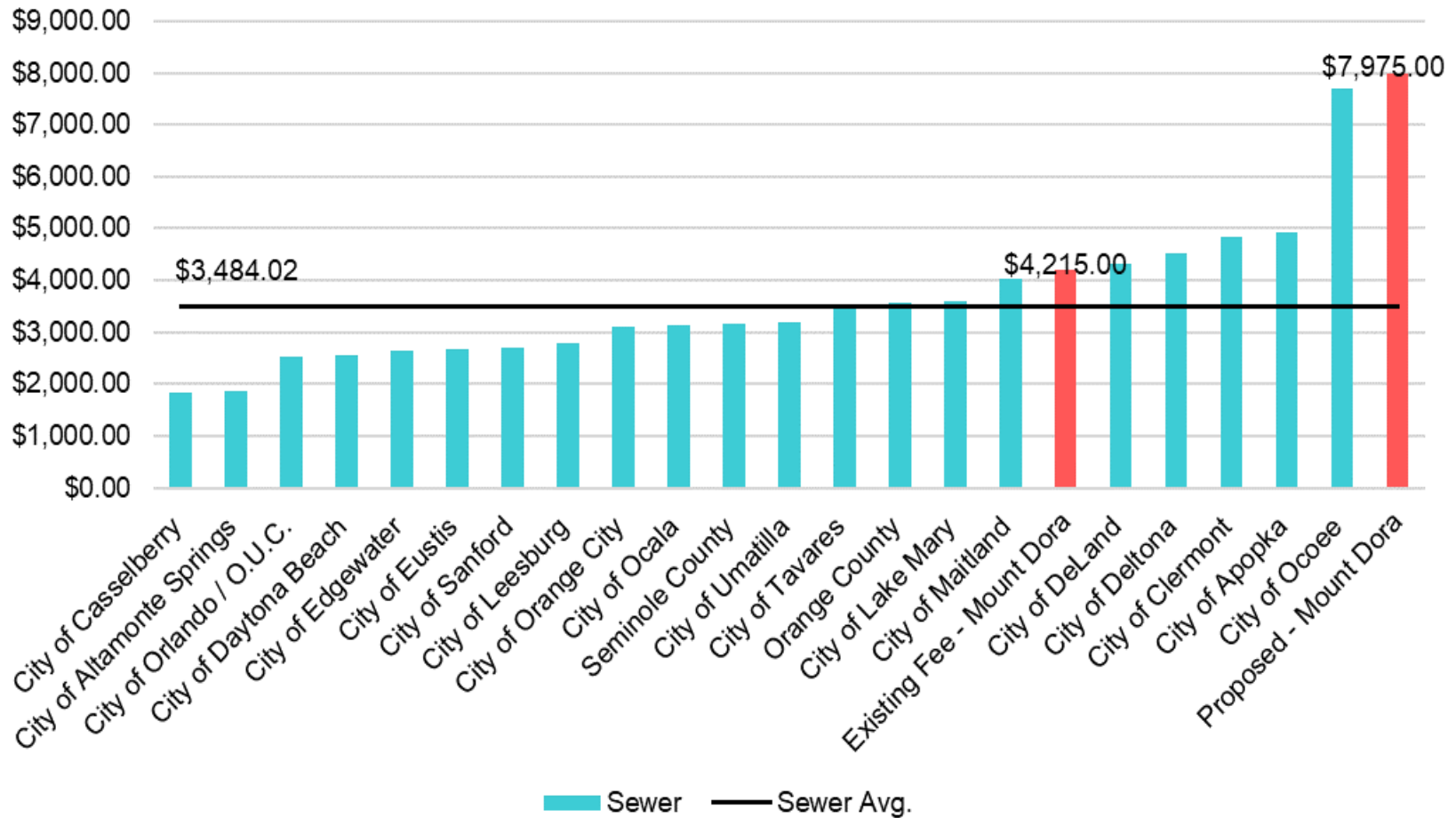
Existing and Proposed Sewer Fees

<u>Description</u>	<u>Level of Service</u> (Per ERU)	<u>Cost Per Gallon</u> <u>of Capacity</u>	<u>Total</u> <u>Connection Fee</u>
<u>Existing Fee:</u>			
Sewer	300 GPD	\$14.05	<u>\$4,215.00</u>
<u>Proposed Fees:</u>			
Sewer	225 GPD	\$35.44	<u>\$7,975.00</u>
\$ Increase / (Decrease)			\$3,760.00
% Increase / (Decrease)			89.21%

Existing and Proposed Combined Fees

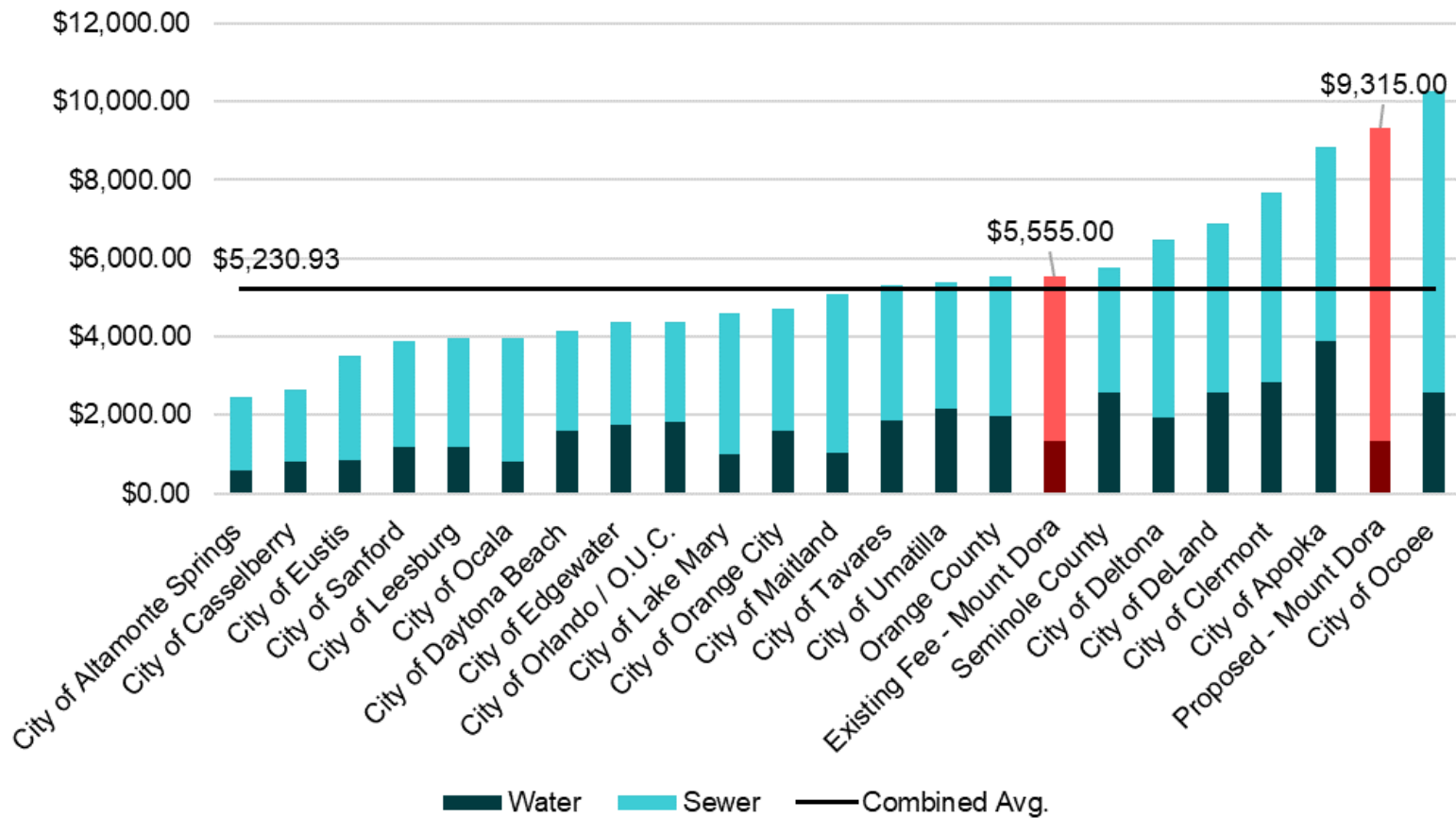
<u>Description</u>	<u>Level of Service (Per ERU)</u>	<u>Cost Per Gallon of Capacity</u>	<u>Total Connection Fees</u>
<u>Existing Fees:</u>			
Water	300 GPD	\$4.47	\$1,340.000
Reclaimed Water	400 GPD	\$1.25	\$500.00
Sewer	300 GPD	\$14.05	<u>\$4,215.00</u>
Total			\$6,055.00
<u>Proposed Fees:</u>			
Water (No Change)	300 GPD	\$4.47	\$1,340.00
Reclaimed Water (No Change)	400 GPD	\$1.25	\$500.00
Sewer	225 GPD	\$35.44	<u>\$7,975.00</u>
Total			\$9,815.00
\$ Increase / (Decrease)			\$3,760.00
% Increase / (Decrease)			62.10%

Sewer Connection Fee Comparison



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Combined Water and Sewer Connection Fee Comparison



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Recommendations and Conclusions

- Adopt the proposed sewer connection fees
- Implement full fees while meeting extraordinary circumstances procedural requirements to comply with Florida Statutes
- By updating connection fees, the City mitigates the cost burden of growth to existing residents and businesses
- 90 Day grace period from City approval to effective day



Discussions & Questions

