AGENDA
PLANNING COMMISSION
CITY OF PORT ORANGE

Meeting Date: Thursday, April 27, 2023

Time: 5:30 PM

Location: Council Chambers, City Hall
1000 City Center Circle
Port Orange

A. CALL TO ORDER

1. Pledge of Allegiance
2. Roll Call

B. DISCUSSION/ACTION

3. Consideration of Minutes - March 23, 2023
4. APPLICATION: Special Exception for an Off-Site Parking Lot
   CASE NO.: CUSE-23-0001
   APPLICANT: Pete Zahn, P.E., Zahn Engineering, Inc.
   STAFF CONTACT: Penelope Cruz, Planning Manager (386) 506-5671

   A request by the applicant to allow for off-site parking at 3640 Nova Road.
5. APPLICATION: Land Development Code (LDC) Text Amendment
   CASE NO.: DCAM-23-0001
   APPLICANT: City of Port Orange
   STAFF CONTACT: Tim Burman, Community Development Director (386) 506-5675

   An administrative request to amend Chapter 21 of the Land Development Code (LDC) to update the fee schedules for all existing City impact fees and to add a Police Impact Fee.

C. OTHER BUSINESS

6. Commissioner Comments
7. Staff Comments

D. PUBLIC COMMENTS

E. ADJOURNMENT

NOTICES – PURSUANT TO SECTION 286.0105 OF THE FLORIDA STATUTES, IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE PLANNING COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT THIS PUBLIC MEETING OR HEARING, SUCH PERSON WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT, FOR SUCH PURPOSE, SUCH 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. THE CITY DOES NOT PREPARE OR PROVIDE SUCH A RECORD.

FOR SPECIAL ACCOMMODATIONS, PLEASE NOTIFY THE CITY CLERK'S OFFICE (PHONE: 386-506-5563) AS FAR IN ADVANCE AS POSSIBLE, BUT PREFERABLY WITHIN 2 WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE OR 5 DAYS PRIOR TO THE MEETING OR HEARING DATE.

HELP FOR THE HEARING IMPAIRED IS AVAILABLE THROUGH THE ASSISTIVE LISTENING SYSTEM RECEIVERS CAN BE OBTAINED FROM THE CITY CLERKS' OFFICE.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT (ADA), IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS AN ACCOMMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT THE CITY CLERK FOR THE CITY OF PORT ORANGE, 1000 CITY CENTER CIRCLE, PORT ORANGE, FLORIDA 32129, TELEPHONE NUMBER 386-506-5563, CITYCLERK@PORT-ORANGE.ORG, AS FAR IN ADVANCE AS POSSIBLE, BUT PREFERABLY WITHIN 2 WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE OR 5 DAYS PRIOR TO THE MEETING OR HEARING DATE. IF YOU ARE HEARING OR VOICE IMPAIRED, CONTACT THE RELAY OPERATOR AT 7-1-1 or 1-800-955-8771.

UPON REQUEST BY A QUALIFIED INDIVIDUAL WITH A DISABILITY, THIS DOCUMENT WILL BE MADE AVAILABLE IN AN ALTERNATE FORMAT. IF YOU NEED TO REQUEST THIS DOCUMENT IN AN ALTERNATE FORMAT, PLEASE CONTACT THE CITY CLERK WHOSE CONTACT INFORMATION IS PROVIDED ABOVE.

REGULAR PLANNING COMMISSION MEETING MINUTES
COUNCIL CHAMBERS – CITY HALL
1000 CITY CENTER CIRCLE
PORT ORANGE, FLORIDA
MARCH 23, 2023

THE REGULAR PLANNING COMMISSION MEETING of the City of Port Orange was called to order by Chairman Lance Green at 5:30 p.m.

Pledge of Allegiance

Roll Call	Present:	Newton White John Junco Maria Mills-Benat Darrel "Bo" Bofamy Lance Green Thomas Jordan
	Absent:	Stan Schmidt
	Also Present:	Shannon Balmer, Assistant City Attorney Tracee Cody, Assistant City Clerk

DISCUSSION/ACTION

3. Consideration of Minutes - January 26, 2023

Motion to approve the meeting minutes of January 26, 2023 as presented was made by Commissioner Thomas Jordan and seconded by Commissioner Bo Bofamy. Motion carried unanimously by roll call vote.

4. APPLICATION: MDA Amendment/4th Amendment to the Master Development Agreement (MDA) for the Riverwood Planned Unit Development
CASE NO.: PRZA-23-0001
APPLICANT: Jessica Gow, Esq., Cobb Cole
STAFF CONTACT: Penelope Cruz, Planning Manager (386) 506-5671/pcruz@port-orange.org

A request by the Applicant to amend the Master Development Agreement (MDA) for the Riverwood Planned Unit Development (PUD) to allow a portion of an elevated accessory structure within a 50-foot environmental buffer.

Motion to approve Case No. PRZA-23-0001 was made by Commissioner John

Junco and seconded by Commissioner Thomas Jordan.

Penelope Cruz, Planning Manager, provided details of the request and answered questions from the Commissioners.

Jessica Gow, Attorney for the applicant, provided further details of the request and answered questions from the Commissioners. Andrew Halpern, applicant, answered a question regarding whether or not the structure is attached to the tree. Mr. Halpern clarified that it is a floating structure and not attached to the tree.

Motion failed 5-1 by roll call vote with Commissioners Newton White, John Junco, Maria Mills-Benat, Lance Green, and Thomas Jordan voting no.

OTHER BUSINESS

5. Commissioner Comments

Chairman Green asked Tim Burman, Community Development Director, for a status on the Millie's Down Under project and Riverwalk. Mr. Burman provided updates.

6. Staff Comments

There were none.

PUBLIC COMMENTS

There were none.

ADJOURNMENT – 5:58 p.m.

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Chairman Lance Green

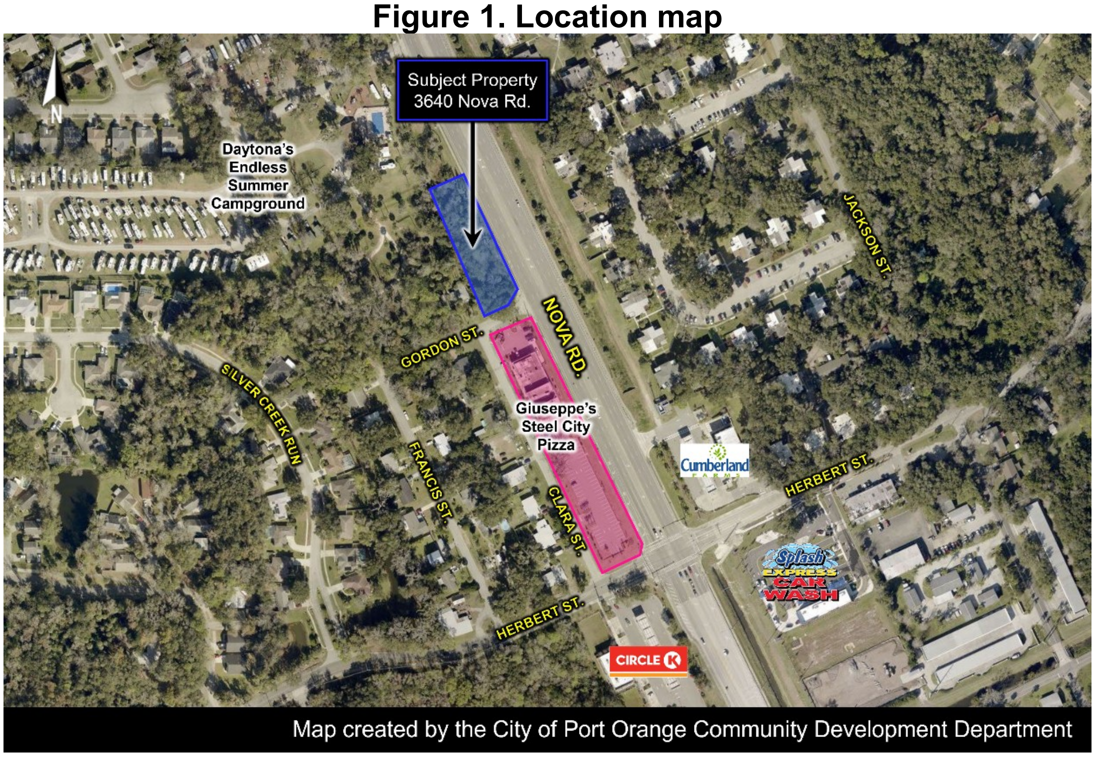
STAFF REPORT
Special Exception for Off-Site Parking
CASE NO. CUSE-23-0001

REQUEST:	To allow off-site parking at 3640 Nova Road.
LOCATION:	3640 Nova Road
PROPERTY OWNERS:	Joseph Mialki, III and Christina Mialki
APPLICANT:	Pete Zahn, P.E., Zahn Engineering, Inc.
STAFF CONTACT:	Penelope Cruz, Planning Manager (386) 506-5671
STAFF RECOMMENDATION:	Approval
PLANNING COMMISSION:	April 27, 2024

Introduction

Zahn Engineering, Inc., the applicant on behalf of the property owners, Joseph and Christina Mialki, has applied for a Special Exception to allow off-site parking at 3640 Nova Road. The off-site parking would be on an ±0.7-acre property north of Giuseppe's Steel City Pizza restaurant (3656 Nova Road), across Gordon Street (Figure 1). If the Special Exception request is approved, the property owners intend to construct a 42-space parking lot at 3640 Nova Road to provide additional parking for the restaurant.

Figure 1. Location map



An off-site parking lot is allowed in all non-residential zoning districts by Special Exception, and both parcels (3640 and 3658 Nova Road) have non-residential zoning. The subject property for the off-site parking lot is zoned Community Commercial (CC). According to the Land Development Code (LDC), “a special exception is a use that would not be appropriate without restriction, but which, if controlled as to number, area, location or relation to the surrounding area, would promote the public health, safety, and general welfare.”

According to the applicant, the popularity of the restaurant has led to the need for additional parking, above the minimum number of parking spaces required by the LDC. The property owners purchased the subject property to provide additional parking for the restaurant. The off-site parking lot will be used for employees and overflow parking for restaurant customers during peak hours and special events. According to the restaurant owners, there are typically 55 employees on a Friday and Saturday evening shift and 45 employees on a weekday evening shift. A site plan for the off-site parking lot has been prepared and reviewed by staff (Figure 2).

Figure 2. Off-Site Parking Lot Layout

Special Exception Development Standards
All Special Exception uses are required to meet a uniform list of development standards, encompassing traffic generation, landscaping and buffering, and others [Ch. 18, Sec. 2(d)(2) of the LDC]. The following are the development standards and how they apply to the request.

Standard Special Exception Development Standards:

1. *Traffic generation and access for the proposed use shall not adversely impact adjoining properties and the general public safety.*

   The proposed off-site parking lot will be accessed by a driveway on Gordon Street and Nova Road. According to the property owners, the intent is for employees to park in the off-site parking lot, so parking spaces are available in the on-site restaurant parking lot for customers. Traffic should not increase above current conditions as there is no expansion to the restaurant.

2. *Off-street parking, loading, and service areas shall be provided and located such that there is no adverse impact on adjoining properties beyond that generally experienced in the district.*

   There are no anticipated adverse impacts on adjoining properties. The request for the off-site parking lot would provide additional parking spaces above the minimum required by the LDC. The site plan for the off-site parking lot has been designed to meet all requirements in the LDC.

   The existing restaurant site has been constructed to comply with the parking and loading area requirements in the Land Development Code (LDC).

3. *Required yards, screening or buffering, and landscaping shall be consistent with the district in general and the specific needs of the abutting land uses.*

   As part of the site plan for the off-site parking lot, landscape buffers and interior parking lot landscaping will be installed in accordance with the LDC. The LDC requires a 20-foot landscape buffer along Nova Road, a 10-foot landscape buffer along Gordon Street, and a 5-foot landscape buffer along the north and west perimeters, with a 6’ tall privacy fence along the west perimeter.

4. *Architectural and signage treatments shall comply with the general provisions applicable to permitted uses in the district to the greatest extent possible and be sensitive to surrounding development.*

   There are no buildings or signage proposed with the off-site parking. However, if signage is added in the future, it will be required to comply with the design and location requirements in the LDC. The 6’ tall privacy fence to be installed along the west perimeter will comply with the design and location requirements in the LDC.

5. *Size, location, or number of special exception uses in an area shall be limited to maintain the overall character of the district as intended by this code.*

The proposed off-site parking lot is near the restaurant and will be designed to meet all landscape and parking lot design requirements in the LDC and is not anticipated to change the character of the area.

In addition to the standard development requirements for all special exceptions, off-site parking must also comply with additional development requirements [Ch. 18, Sec. 3(b)(15) of the LDC]. The following are the additional development requirements and how they apply to the request.

Specific Off-Site Parking Development Requirements:

(a) The location of off-site parking spaces shall adequately serve the use for which they are intended. The following factors shall be considered:

(1) Proximity of the off-site parking spaces to the use that they will serve.

The off-site parking area is approximately ±40 feet from the restaurant, across Gordon Street, a low-volume local road.

(2) Ease of pedestrian access to the off-site parking spaces.

Employees and customers will use the existing Nova Road sidewalk and cross the intersection of Nova Road and Gordan Street to go to and from the off-site parking lot and the restaurant. The proposed site plan for the off-site parking lot includes a sidewalk connection to the 8-foot-wide Nova Road sidewalk.

Figure 3. Photo of Existing Sidewalk and Crosswalk

(3) *Whether the off-site parking spaces are compatible with the use intended to be served, e.g., off-site parking is not ordinarily compatible with high turnover uses such as retail.*

The off-site parking lot is compatible with the sit-down restaurant it is intended to serve. Traffic is not anticipated to increase above what it is currently as there is no expansion to the restaurant. According to the applicant, the primary user of the off-site parking lot is intended for restaurant employees; therefore, vehicular turnover would generally be limited to shift changes and customers entering/exiting during peak times for the restaurant or special events. According to the applicant, the daily peak time for the restaurant is between 5 pm to 7 pm.

(b) *The location of off-site parking spaces shall not create unreasonable:*

(1) *Hazards to pedestrians:* Pedestrians will walk from the parking lot to the southeast corner of the parking lot, where there will be a sidewalk connection from the parking lot to the existing Nova Road sidewalk, then cross Gordon Street using the existing crosswalk and continue along the existing Nova Road sidewalk to access the restaurant. The landscape plan provides clear visual clearance areas for pedestrian and vehicular visibility.

(2) *Hazards to vehicular traffic:* The proposed off-site parking lot will have access points from Gordon Street and Nova Road. Vehicles entering or exiting the off-site parking lot are not anticipated to result in hazards to vehicular traffic.

(3) *Traffic congestion:* The number of vehicles visiting the area is not anticipated to increase since the number of seats in the restaurant is not increasing. With the Special Exception's approval, restaurant parking would be concentrated in two locations with controlled access points.

(4) *Interference with access to other parking spaces in the vicinity:* Interference with access to additional parking in the area is not anticipated.

(c) *The developer shall furnish a written agreement or attach off-site parking by deed to the parcel to which such parking is designed to serve, approved in form by the city attorney, assuring the continued availability of the off-site parking facilities for the use they are intended to serve.*

The applicant will be required to prepare an agreement to ensure the continued availability of the off-site parking lot for its intended use. The agreement must be reviewed and approved by the City Attorney before City Council hears this request.

RECOMMENDATION

Staff recommends approval of the Special Exception to allow an off-site parking lot at 3640 Nova Road to support the restaurant at 3658 Nova Road, subject to the following:

1. An agreement to assure access to the off-site parking lot for the use it is intended to serve being reviewed and approved by the City Attorney before the City Council hears this request.

ATTACHMENT

Exhibit A – Applicant's Letter of Request

EXHIBIT A

ZAHN ENGINEERING, INC.
Land Planning • Civil Engineering • Permitting

March 23, 2023

Penelope Cruz
Planning Manager
City of Port Orange
1000 City Center Cir
Port Orange, FL 32129

ZEI#241

Re: Giuseppe's Special Exception

Dear Penny:

The purpose of this letter is to provide additional information regarding our Application for a Special Exception for parking on the parcel just north of Giuseppe's Restaurant, in particular, justification of the request.

- The business has gone to the point that additional parking is desired/required.
- The property is the closest available for development to a parking lot.
- The parcel began as a modification to the Site Plan for Giuseppe's and has gone through a complete review with respect to paving, grading, stormwater management, landscaping and FDOT driveway and drainage design.
- Based on the Site Plan review process, code requirements for setbacks, buffers, traffic, etc., as called out in General Requirements, Ch 18, Section 2(d)(2) are met.
- There are no structures, therefore no water or sewer service or building plans.
- The location will adequately serve the use for which it is intended (additional parking for Giuseppe's).
- The location will not create unreasonable hazards to pedestrians, hazards to vehicular traffic, traffic congestion or interfere with access to other parking spaces in the vicinity.

The owners decided to pursue the Special Exception in lieu of Site Plan Modification due to some constraints with the mortgage holder, which made the Special Exception route more palatable.

If you have any questions regarding the above, please call or email.

Sincerely,

ZAHN ENGINEERING, INC.

Pete Zahn, P.E.

CC: Owner
Project File
Tracer File

150 S Palmetto Ave, Ste 201 • Daytona Beach, FL 32114
Phone: (386) 252-0020 • Fax: (386) 252-6050
www.zahneng.com

STAFF REPORT
CASE NO. DCAM-23-0001
LDC TEXT AMENDMENT / CHAPTER 21

REQUEST:	An administrative request to amend Chapter 21 of the Land Development Code (LDC) to update the fee schedules for all existing City impact fees and to add a Police Impact Fee.
APPLICANT:	City of Port Orange
STAFF RECOMMENDATION:	Approval
STAFF CONTACT:	Tim Burman, Community Development Director (386) 506-5675
PLANNING COMMISSION DATE:	April 27, 2023

SUMMARY OF PROPOSED AMENDMENT:
At its February 28, 2023, workshop, City Council directed staff to proceed with the steps necessary to adjust the City Impact Fees based on the rates proposed in the Municipal Impact Fee Studies prepared by Raftelis Financial Consultants, Inc. (Raftelis).

Impact fees are charges assessed on new development to help pay for public infrastructure required to accommodate the new development. Impact fees are either charged at the issuance of a building permit or prior to the issuance of the Certificate of Occupancy for a building.

The studies and video link to the February 28, 2023, workshop is attached as Exhibits. The following is a summary of the revisions or updates to Chapter 21 of the Land Development Code based on the studies prepared by Raftelis.

- Implementation of recommended changes to the Impact Fee as identified in the Raftelis studies for Fire/Rescue, Water, Sewer, Transportation, and Recreation. The recommended increases in the studies are phased to comply with current impact fee legislation.
- Implementation of recommended Land Use categories for Fire/Rescue, Water, Sewer, Transportation, and Recreation. The Land Use categories have been updated to reflect current development uses and to be consistent among the impact fees.
- Establish the recommended Impact Fee schedule for all impact fee categories (Fire/Rescue, Water, Sewer, Transportation, Recreation, and Police) in the LDC.
- Creation and establishment of a Police Impact Fee. The Police Impact Fee would apply to both residential and commercial uses.

An ordinance is currently being prepared by the City Attorney's Office to incorporate the updated fees and recommended changes to Land Use categories from the Raftelis studies, remove redundant, out-of-date, and/or inconsistent provisions in Chapter 21, and ensure compliance with state law.

The date that the updated fee schedule will be effective is to be determined; however, the Florida Impact Fee Act includes a requirement that the new schedule that includes an increase is not in effect until 90 days after adoption by the local government.

RECOMMENDATION

Staff recommends approval of the text amendment to Chapter 21 of the Land Development Code.

ATTACHMENTS

1. Exhibit A: Transportation Impact Fee Study prepared by Raftelis Financial Consultants, Inc.
2. Exhibit B*:* Municipal Impact Fee Study (Police/Fire/Parks and Recreation) prepared by Raftelis Financial Consultants, Inc.
3. Exhibit C: Water and Wastewater Utility System Rate and Development Fee prepared by Raftelis Financial Consultants, Inc.
4. Exhibit D: Video link to the February 28, 2023, City Council Workshop

CITY OF

Port Orange

Transportation Impact Fee Study Update

February 2023

RAFTELIS

KIEFER PROFESSIONAL SERVICES, LLC

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF APPENDICES

Introduction

The City of Port Orange is located in Volusia County, north of New Smyrna Beach and south of South Daytona and Daytona Beach. The City comprises 26.79 square miles and provides an array of services to year-round and seasonal residents. Based on the published U.S. Census in 2020, the City's permanent population was 62,596. It is anticipated that the City will have modest growth over the next 20 years with the City's population projected to reach 66,051 by the year 2040. The City anticipates both residential and commercial development to continue to support existing and new residents. In order to meet this anticipated growth and development and to maintain current levels of service, the City will need to fund capital improvements to serve such development.

The City of Port Orange completed a transportation impact fee study in 2005, and adopted the transportation impact fee schedule in October, 2005. This study calculates new road impact fees based on current data and costs. It describes the existing impact fee rate, the basis for the fee, the rate methodology, the impact fee project list, and the recommended fee rate. The city recognizes the need to update the impact fee study to ensure the fees are based on most current and localized data.

The City of Port Orange has retained Raftelis Financial Consultants, Inc. with Kiefer Professional Services, LLC as a subconsultant, to prepare an update study to reflect changes to the cost, credit, and demand components since the last update study. The calculated fees represent the technically defensible level of impact fee that the city can charge; however, the City Council may choose to discount the fees as a policy decision.

Methodology Overview

In developing the impact fee program, a consumption-based impact fee methodology is utilized, which is commonly used throughout Florida. A consumption-based impact fee charges new development based upon the burden placed on services from each land use (demand). For transportation, vehicle-miles of travel is used as the demand component.

A consumption-based impact fee charges new growth the proportionate share of the cost of providing additional infrastructure available for use by new growth. Unlike a "needs-based" approach, the consumption-based approach ensures that the impact fee is set at a rate that does not generate sufficient revenues to correct existing deficiencies. As such, the City does not need to go through the process of estimating the portion of each capacity expansion project that may be related to existing deficiencies.

In addition, per legal requirements, a credit is subtracted from the total cost to account for the value of future tax contributions of new development toward any capacity expansion projects to ensure that the new development is not charged twice for the same service.

Transportation Impact Fee Overview

Transportation impact fees are collected to fund improvements that add capacity to the transportation system, accommodating the travel demand created by new development. A transportation impact fee is a fee assessed on new development for its impact on the city's transportation infrastructure. The fee is used to fund capital improvement projects for transportation infrastructure. New development brings additional traffic to local roads and impact fees can be imposed to fund a share of the needed improvements to the city's transportation infrastructure required by growth. The fee amounts are calculated to address a proportionate share of the cost of improvements to the City's transportation infrastructure necessary to serve new growth and development.

Impact fees allow local governments to finance construction improvements with a schedule in the government's comprehensive plan that ensures the improvements are in place to serve the service demands of new development. Thus, impact fees can support growth in some areas by assuring the construction of needed services. By planning for growth in advance, the City of Port Orange can avoid overburdening capital facilities to the point of slowing or halting development.

The City of Port Orange defines capital improvements as preliminary engineering design studies, land surveys, right-of-way acquisition, engineering, permitting and construction of all the necessary features for transportation projects including, but not limited to:

1. Construction of new through lanes;
2. Construction of new turn lanes;
3. Construction of new bridges;
4. Construction of new drainage facilities in conjunction with new roadway construction;
5. Purchase and installation of traffic signalization (including new and upgrading signalization);
6. Construction of curbs, medians, shoulders and sidewalks;
7. Relocating utilities to accommodate new roadway construction;
8. Transit facilities, including fixed guideway circulation systems.

Legal Overview

In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980's. The "dual rational nexus" test is the most commonly cited legal justification for impact fees. Impact fees must comply with this test, which requires that they be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and be spent in a manner that directs a proportionate benefit to new development. This is typically accomplished through establishment of benefit districts (if needed) and a list of capacity adding projects included in the Capital Improvement Plan (CIP), Capital Improvement Element (CIE), or another planning document.

The "Florida Impact Fee Act," was passed by the Florida Legislature in 2006, which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction."

§163.31801(2), Florida Statute. The statute, concerned with mostly procedural and methodological limitations, did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, such as the requirement of the fee being based on most recent and localized data, a 90-day requirement for fee changes, and other similar requirements, most of which were common to the practice already.

More recent legislation further affected the impact fee framework in Florida, including the following:

- **HB 227 in 2009:** The Florida legislation statutorily clarified that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard.

- **SB 360 in 2009:** Allowed fees to be decreased without the 90-day notice period required to increase the fees and purported to change the standard of legal review associated with impact fees. SB 360 also required the Florida Department of Community Affairs (now the Department of Economic Opportunity) and Florida Department of Transportation (FDOT) to conduct studies on "mobility fees," which were completed in 2010.

- **HB 7207 in 2011:** Required a dollar-for-dollar credit, for purposes of concurrency compliance, for impact fees paid and other concurrency mitigation required.

- **HB 319 in 2013:** Applied mostly to concurrency management authorities, but also encouraged local governments to adopt alternative mobility systems using a series of tools identified in section 163.31801 (5)(f), Florida Statutes.

- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
  - Impact fees cannot be collected prior to building permit issuance; and
  - Impact fee revenues cannot be used to pay debt service for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential and commercial construction.

- **HB 7103 in 2019:** Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement will operate prospectively. HB 337, however, signed in 2021, deleted this clause and making all outstanding credits available for this adjustment. This bill also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.

- **SB 1066 in 2020:** Added language allowing impact fee credits to be assignable and transferable at any time after establishment from one development or parcel to another that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or district within the same local government jurisdiction. In addition, added language indicating any new/increased impact fee not being applicable to current or pending permit applications submitted prior to the effective date of an ordinance or resolution imposing new/increased fees.

- **HB 1339 in 2020:** Requires reporting of various impact fee related data items within the annual financial audit report submitted to the Department of Financial Services.

- **HB 337 in 2021:** Placed limits on the amount and frequency of fee increases, but also included a clause to exceed these restrictions if the local governments can demonstrate extraordinary circumstances, hold two public workshops discussing these circumstances and the increases are approved by two-thirds of the governing body. This act is retroactive to January 1, 2021

The following paragraphs provide further detail on the generally applicable legal standards for this study.

Impact Fee Definition

- An impact fee is a one-time capital charge levied against new development.
- An impact fee is designed to cover the portion of the capital costs of infrastructure capacity consumed by new development.
- The principal purpose of an impact fee is to assist in funding the implementation of projects identified in the Capital Improvements Element (CIE) and other capital improvement programs for the respective facility/service categories.

Impact Fee vs. Tax

- An impact fee is generally regarded as a regulatory function established based upon the specific benefit to the user related to a given infrastructure type and is not established for the primary purpose of generating revenue for the general benefit of the community, as are taxes.
- Impact fee expenditures must convey a proportional benefit to the fee payer. This is accomplished through the establishment of benefit districts as needed, where fees collected in a benefit district are spent in the same benefit district.
- An impact fee must be tied to a proportional need for new infrastructure capacity created by new development.

This report has been prepared to support legal compliance with existing case law and statutory requirements and documents the methodology used for impact fee calculations for each fee in the following sections, including an evaluation of the inventory, service area, level of service (LOS), cost, credit, and demand components.

Rational Nexus

To ensure a rational nexus, transportation impact fees must be spent only on growth related capital improvement projects directly benefiting developments from which fees were collected. The two core principles of the dual rational nexus test are Need and Benefit.

Need Test: In order to meet the rational demands upheld by courts, local governments must demonstrate that the new development creates a need for additional transportation facilities. Florida Statutes Chapter 163.3177 consists of required and optional elements for comprehensive plans. It establishes the requirement for a plan to incorporate a Capital Improvement Element which is designed to "consider the need for and the location of public facilities"[1]. Comprehensive planning legislation has made it mandatory that all communities must plan for growth, and communities like Port Orange that are trying to manage growth must realize the need for growth to help pay for itself.

Growth creates a strain on the existing transportation network due to the increase in locally produced traffic. Impact fees are often adopted by communities experiencing rapid growth to manage this strain on the local road network. Growth can create the need for capacity expanding road improvements. Impact fees are designed in such a way that new developments pay a proportional share of those capacity needs. Also due to this growth, all features of the transportation network will be under strain including sidewalks and current traffic control devices which will soon be inadequate.

Benefit Test: In order to be legally sufficient in providing a benefit, an impact fee must have four characteristics required by Florida case law:

(1) An impact fee must be imposed only on new development or new expansion of an existing development; and
(2) An impact fee must be a one-time only charge; and
(3) Revenues from impact fees must be allocated for capital expenses only, operating costs are excluded; and
(4) The fee must represent a proportional share of the cost of the new facility needed to serve the new development.

[1] 163.3177(3)(a), Florida Statutes

Land Use Changes and Additions

As part of this update study, the following land uses were revised/added (listed alphabetically) to the City of Port Orange transportation impact fee schedule to reflect the most recent data on demand variables:

- **Airport Hanger** – this land use was removed from the impact fee schedule due to lack of data. There is no listed ITE LUC for this use.
- **Auto Care/Detailing** – land use removed as it conflicts with related land uses and is supported by only one study from the ITE 10th Edition.
- **Brewery Tap Room** – land use added to account for possible developments of this type. This is a new land use, incorporated by the ITE 11th Edition. A brewery tap room is a designated area found in conjunction with a brewery in which customers can try samples of a brewery's products. These rooms are typically located on-site and can be used as a way to sell beer or related products directly to the customer.
- **Car Wash** – land use removed and updated with separate ITE 11th Edition land use codes for Self-Service Car Wash and Automated Car Wash.
- **CBD Sandwich Shop:** The CBD Sandwich Shop is a more specific land use than anything in the list, and thus was combined with restaurant.
- **Clinic** – land use added to reflect the provision of this service in communities. A clinic is any facility that provides limited diagnostic and outpatient care but is unable to provide prolonged in-house medical and surgical care. Clinics commonly have lab facilities, supporting pharmacies, and a wide range of services (compared to the medical office, which may only have specialized or individual physicians).
- **Coffee/Donut Shop** – land use added with ITE 11th Edition tiering, similar to fast food restaurant land use.
- **Convenience Store w/Gas and Fast Food** – land use was removed as it overlaps with another land use and not consistent with ITE 11th Edition.
- **Convenience Store/Gas Station** – land use tiered based on ITE 11th Edition realignment, charged per 1,000 sq. ft.:
    - Convenience Store/Gas Station 2,000 – 4,000 GFA
    - Convenience Store/Gas Station 4,500 – 5,000 GFA
    - Convenience Store/Gas Station 5,500 – 10,000 GFA
- **Fast Food Restaurant –** land use updated to ITE 11th Edition for fast food restaurants with and without a drive-thru, and no indoor seating.
- **Gas Station/Service Station** – land use was added to the schedule to reflect the service without additives.
- **General Office** – land use square footage tiering was removed. ITE 11th Edition indicates an office building (LUC 710) houses multiple tenants that can include, as examples, professional services, insurance companies, investment brokers, a banking institution, a restaurant, or other service retailers. A general office building with a gross floor area of 10,000 square feet or less is classified as a small office building (LUC 712).
- **General Recreation** – this land use was removed from the impact fee schedule due to lack of data. There is no listed ITE Land Use Code (LUC) for this use.
- **Health/Fitness Club** – land use added to reflect current lifestyle trend.

- **Liquor Store** – land use added to account for this specific type of sales. A liquor store specializes in the sale of prepackaged alcoholic beverages intended to be consumed off the store's premises.
- **Local Park:** The park land use was removed from the impact fee list, as municipal projects do not generally pay impact fees and trips are calculated by acre and not building square footages.
- **Major Sport Facility** – this land use was removed from the impact fee schedule due to lack of data. There is no listed ITE LUC for this particular use. There is a LUC 462 for Professional Baseball Stadium but it is only for baseball and the number of ITE studies is limited to only two.
- **Marijuana Dispensary** – land use added to reflect new legislation regarding this substance. A marijuana dispensary is a stand-alone facility where cannabis is sold to patients or retail consumers in a legal manner.
- **Medical-Dental Office Building** – land use added to the schedule (charged per 1,000 sq ft).
- **Multi-Family Low-Rise, Mid-Rise, High-Rise** – Based on ITE 11th Edition, the apartment and condo/townhouse land uses were combined into a single "multi-family" category that is tiered based on the number of floors (charged per dwelling unit). These two tiers replace the current "multi-family" land use. The Residential Condominium/Townhouse and Apartment land use was subsequently removed from the schedule and replaced with the updated land use descriptions.
- **New and Used Car Sales** – land use removed and replaced with distinctive land uses codes for New Car Sales and Used Car Sales.
- **Nursery (Garden Center)** – land use added as a residential and commercial support land use. A nursery or garden center is a free-standing building with an outside storage area for planting or landscape stock. The nurseries surveyed primarily serve the general public. Some have large greenhouses and offer landscaping services.
- **Pharmacy/Drugstore without Drive-Through Window** – land use added as per ITE 11th Edition, related to similar land use with drive-through window.
- **Residential with Ground Floor Commercial –** this land use was added to reflect current trends of mixed-use development. The category is tiered based on the number of floors.
- **Retail/Shopping Center** – previous land use square footage tiering was removed. ITE 11th Edition split retail into three separate land uses based on square footage. The current tiering was replaced with this ITE version of tiering for shopping center (>150K SF), shopping plaza (40-150K SF), strip retail plaza (<40K SF)
- **Single-family Residential:** The ITE 11th Edition has added a "single-family attached" land use, which removes duplex / townhome uses (shared walls, but not shared floor/ceilings) from the multi-family land use. The single-family residential land use thus covers both attached and detached single-family homes.
- **Small Office** – land use was added to reflect a general office building less than 10,000 square feet.
- **Tire Store/Auto Repair** – land use updated with ITE 11th Edition description, Tire Superstore. A tire superstore is a warehouse-like facility with the primary function of selling and installing tires for automobiles and small trucks. Other services provided may include automotive maintenance functions such as wheel alignment or shock and brake service and customer services. A tire display, customer waiting lounge, restroom facilities, staff office space, and significant storage area are also provided

Land Use Assumptions

Before calculating transportation impact fees, it was first necessary to evaluate the road network of Port Orange and gather information about the existing and proposed future land uses. Population and employment data were also reviewed. This section contains a summary of the land use assumptions and other demographic information about Port Orange.

Roadway Network

The City has been successful at creating a well-connected, relatively compact urban form and walkable transportation system. The older east side of the city features a tightly gridded network of streets which disperses traffic enough to be safely walkable without sidewalks. The areas developed after 1970 are more loosely gridded, but are built with sidewalks on both sides of each street to accommodate walking. The City's arterial and collector roads feature extra-wide sidewalks that are used by pedestrians and cyclists alike. Timely investments in roadway capacity have ensured that the state, county, and local roadways running through the City are mostly free of congestion. The major corridors are also served by transit, including a "super stop" transfer point for five different routes. Overall, the City has been progressive with its planning and access management, especially along Dunlawton Avenue.

The City utilizes a Transportation Concurrency Exception Area (TCEA) within its central core redevelopment area, known as Port Orange Town Center. State-mandated transportation concurrency requirements are utilized outside of the TCEA as an important tool to maintain transportation mobility. The TCEA in the Port Orange Town Center allows the City to focus on other mobility strategies instead of road-widening, with the goal of reducing urban sprawl.

The City has adopted the Dunlawton Corridor Plan, which is a detailed plan covering approximately 640 acres along Dunlawton Avenue. The plan details all aspects of development from infrastructure coordination to architectural and urban design controls. Since the Plan's creation in 1989, the majority of the property along the Dunlawton corridor has been built out. The City intends to update the Plan to account for the development activity since that time and to include additional lands west of Williamson Boulevard planned for future development. The City also intends to create new Corridor Plans for its other major arterial corridors.

In the western half of the city, much of the land has been developed at low densities, with relatively few roadway connections. Although the infrastructure exists to support additional development and redevelopment, connecting this development to the residential areas will be difficult because of the manner in which the road network and lots have been laid out. Physical constraints in the west side of the City include the reliance upon a small number of major roads to handle most of the traffic; a curvilinear street pattern with few interconnections; low densities to support transit and other modes; and I-95, which itself constricts movement between the east and west portions of the city.

Based on the long-term projections, the City may need to consider designating additional roadway segments as constrained facilities, since they likely will not be widened beyond what is currently planned or programmed.

The following tables and maps show the overall layout and conditions of Port Orange roadways.

Table 1 shows the major roadway network, including street names, the associated segment, FDOT functional classification, and the estimated length in miles. The miles were estimated by measuring distance in a GIS map. The remainder of roadways located in the City of Port Orange boundary are classified as local roads.

Figure 1, Figure 2, and Figure 3 depict the roadway network as it relates to jurisdictional maintenance, roadway functional classification, and prior and projected roadway level of service for the year 2025. The maps are from the City's 2009 Comprehensive Plan (currently being updated) and illustrate the development of new roadway links and future LOS concerns.

Table 2 and Figure 4: FDOT Monitoring Stations, show daily traffic volumes and Volume-to-Capacity (V/C) ratios for State roadways located in the City. Based on this information, segments of South Williamson Boulevard and Taylor Road have a V/C ratio greater than 1.0 (or 100%), which indicates it is failing. This is consistent with the project LOS on the City's maps from the Comprehensive Plan.

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Table 1: Existing Major Roadway Network

Street Name	From	To	Classification	Length (Miles) [1]
Isabelle Ave.	Ridgewood Ave.	Nova Rd.	Collector	1.15
Spruce Creek Rd.	Canal View Blvd.	Dunlawton Ave.	Collector	0.10
Spruce Creek Rd.	Dunlawton Ave.	Commonwealth Blvd.	Minor Arterial	1.05
Spruce Creek Rd.	Commonwealth Blvd	Nova Rd	Minor Arterial	0.49
Spruce Creek Rd	Nova Rd.	Taylor Rd.	Minor Arterial	0.70
Spruce Creek Rd.	Taylor Rd.	Central Park Blvd.	Collector	1.01
Spruce Creek Rd.	Central Park Blvd.	South city limit	Collector	1.07
Madeline Ave	McDonald Rd.	Nova Rd.	Minor Arterial	0.61
Madeline Ave	Nova Rd.	Clyde Morris Blvd.	Minor Arterial	1.25
Herbert St.	Halifax Dr.	5th St.	Collector	0.76
Herbert St.	5th St.	S. Nova Rd.	Collector	0.82
Herbert St.	S. Nova Rd..	Clyde Morris Blvd.	Collector	1.12
Willow Run Blvd.	Clyde Morris Blvd.	West city limit	Collector	1.21
Hensel Rd.	Taylor Rd.	South terminus	Collector	1.33
Country Ln.	Village Tr.	Taylor Rd.	Collector	1.06
Central Park Blvd.	Spruce Creek Rd.	Hensel Rd.	Collector	1.04
Central Park Blvd.	Spruce Creek Rd.	Nash Lane	Collector	0.34
Oak St.	Dunlawton Ave.	Ridgewood Ave.	Collector	0.095
Oak St.	Dunlawton Ave.	Jackson St..	Collector	0.033
Canal View Blvd.	Nova Rd.	Spruce Creek Rd.	Collector	0.75
Charles St.	McDonald Rd.	Ridgewood Ave.	Collector	0.75
Jackson St.	Spruce Creek Rd.	Madeline Ave.	Collector	1.89
Victoria Gardens Blvd.	Clyde Morris Blvd.	Dunlawton Ave.	Collector	0.51
Village Tr.	Dunlawton Ave.	Nova Rd.	Collector	0.66
Yorktowne Blvd.	Dunlawton Ave.	Hidden Lake Dr.	Collector	0.85
Yorktowne Blvd.	Dunlawton Ave.	Taylor Rd.	Collector	0.49
City Center	Dunlawton Ave.	Herbert St./Clyde Morris Blvd.	Collector	Note (1)
City Center Drive	City Center Circle	Herbert St.	Collector	0.30
City Center Circle	N/A	N/A	Collector	0.48
City Center Blvd.	City Center Circle	S. Clyde Morris Blvd.	Collector	0.20
City Center Pkwy	City Center Circle	Dunlawton Ave.	Collector	0.47
		Total Estimated Miles:		22.59

Note (1): City Center defined in smaller segments.

[1] Length estimated (map survey)

Figure 1: Road Network Map (Maintenance)

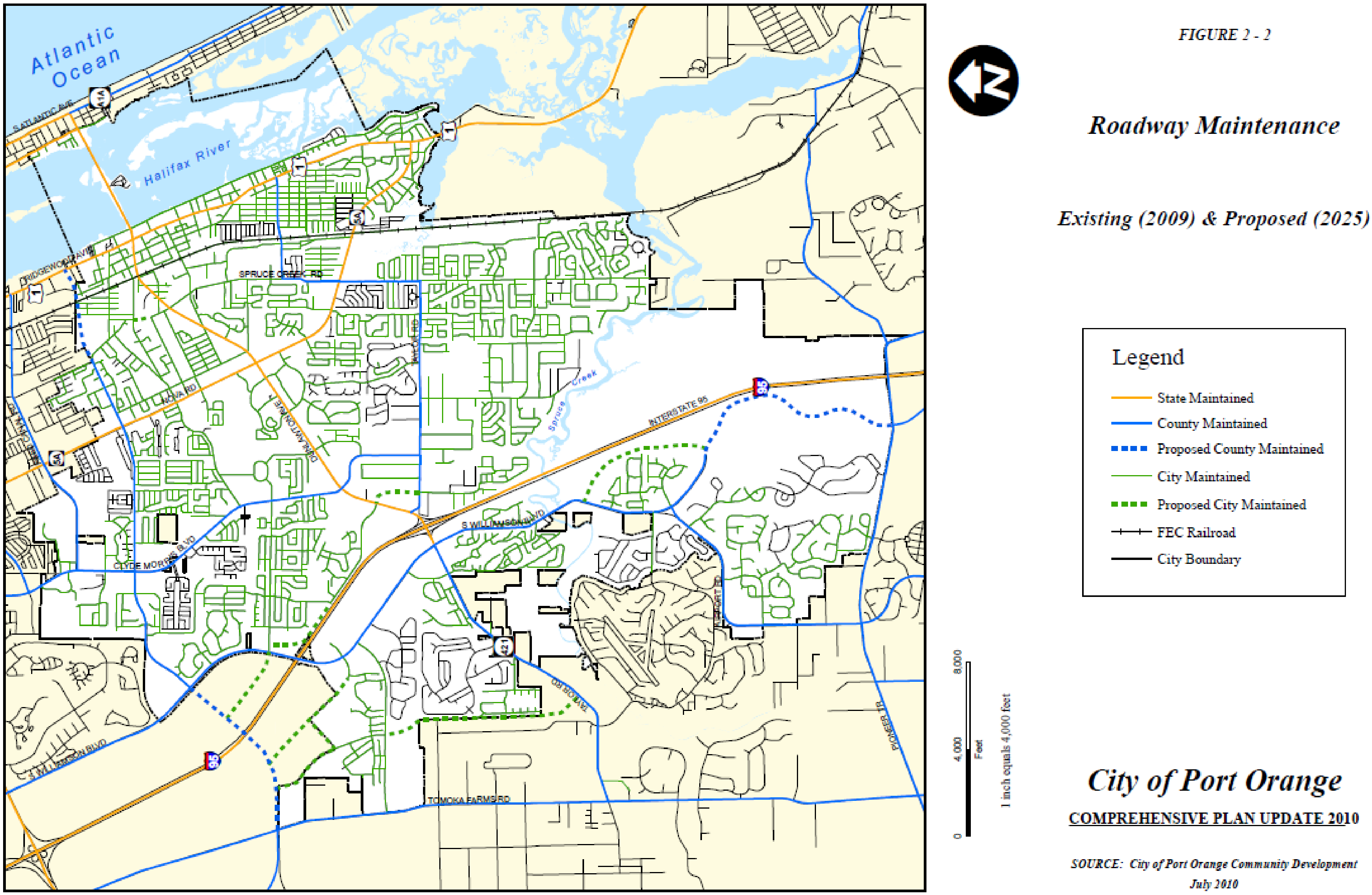


Figure 2: Road Network Map (Functional Classification)

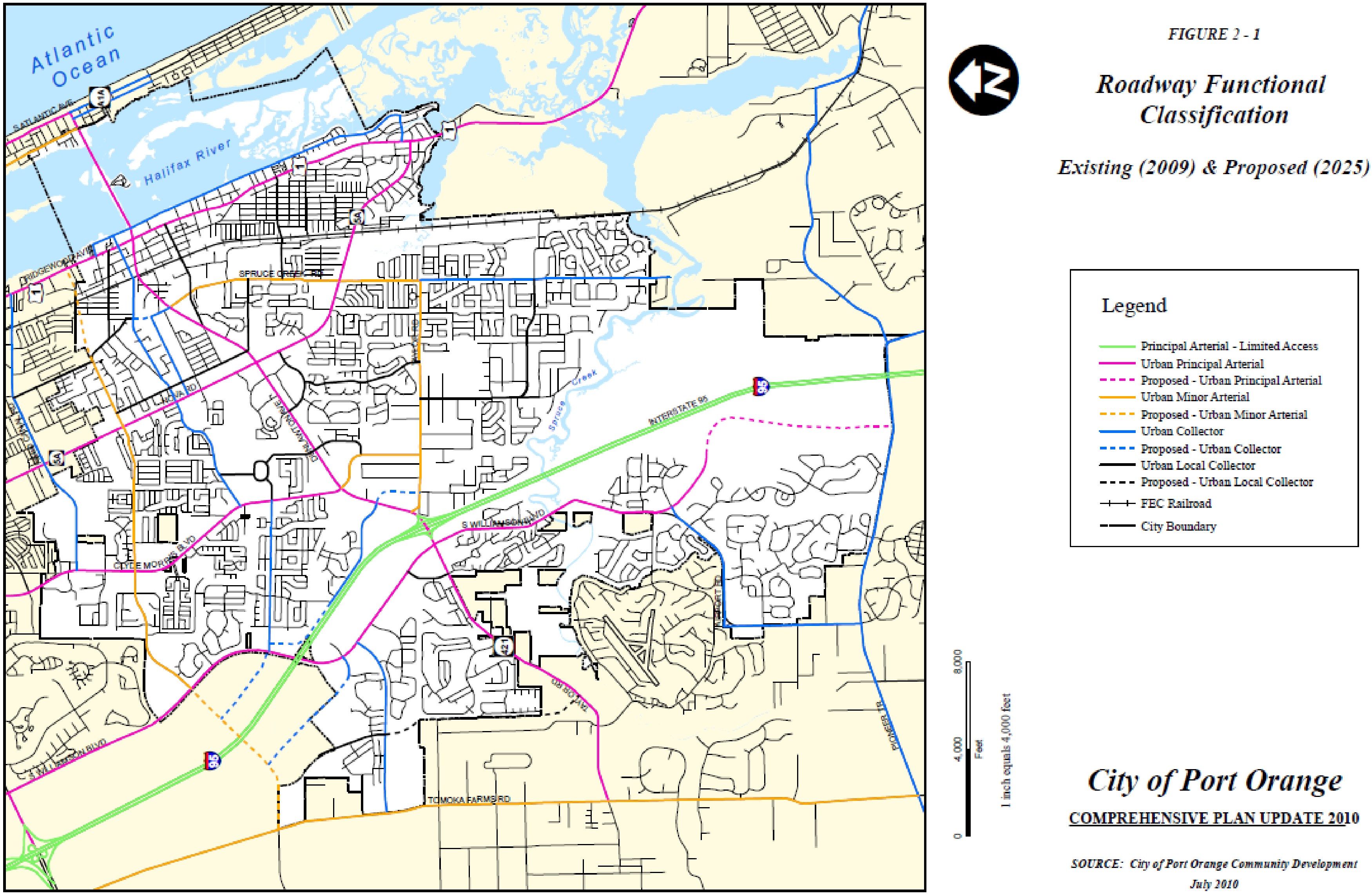


Figure 3: Road Network Map (Project Level of Service)

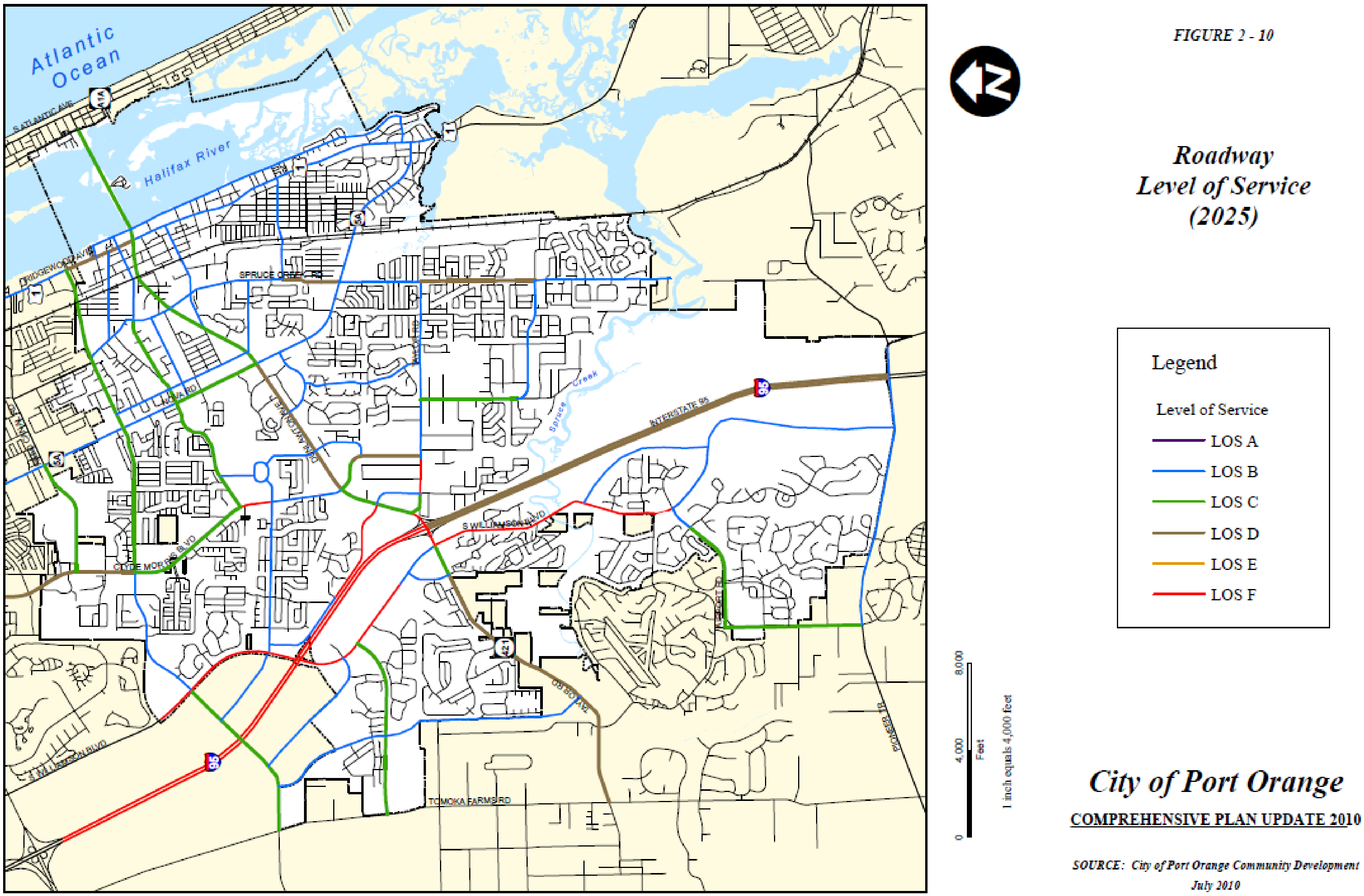


Table 2: Traffic Volumes and Volume to Capacity Ratios (FDOT)

Station	Location	Segment	AADT	No. of Lanes	Undivided / Divided	MSV at LOS D	MSV Adjustment Factor [1]	MSV	V/C
798094	Reed Canal Rd	Reed Canal Rd, E of Clyde Morris Blvd	6,700	2	Undivided	13,300	5%	13,965	48%
797090	Clyde Morris Blvd	Clyde Morris Blvd, 0.22 Mi N of Madeline Ave	25,000	4	Divided	35,500	5%	37,275	67%
798146	S Williamson Blvd	Williamson Blvd (S), N of SR-421/Taylor Rd	17,300	4	Divided	35,500	0%	35,500	49%
797081	S Williamson Blvd	On S Williamson Blvd., 1.25 Miles North of I-95	17,900	2	Divided	16,200	0%	15,390	116%
790213	Ridgewood Ave	On US-1, 0.619 Mi. N of A1A (Dunlawton Ave.)	24,000	6	Divided	53,500	5%	56,175	43%
797096	Charles St	Charles St, 0.43 Mi W of US-1/Ridgewood Ave	2,300	2	Undivided	13,300	0%	12,635	18%
798116	Halifax Dr	Halifax Dr/Ocean Ave, N of Sr-A1A/Dunlawton	600	2	Undivided	13,300	0%	12,635	5%
798098	Herbert St	Herbert St, E of Clyde Morris Blvd	7,100	2	Undivided	13,300	0%	12,635	56%
798099	Canalview Blvd	Canal View/Spruce Creek, E of SR-5A/Nova Rd	8,200	2	Undivided	13,300	0%	13,300	62%
791017	Nova Rd	On SR-5A (Nova Rd), 0.442 Mi. N of SR-421	18,000	4	Divided	35,500	0%	35,500	51%
790458	Nova Rd	On SR-5A, 1.194 Mi. N of US-1	18,200	4	Divided	35,500	0%	35,500	51%
798220	Willow Run Blvd	Willow Run, 800' E of Williamson Blvd	7,300	2	Undivided	13,300	0%	13,300	55%
798165	Tomoka Farms Rd	Tomoka Farms Rd, N of Taylor Rd	9,900	2	Undivided	16,200	0%	16,200	61%
798219	Town West Blvd	County Town W Blvd, 900' W of Williamson Ave	8,000	2	Divided	13,300	5%	13,965	57%
797075	Taylor Rd	Taylor Rd, 0.17 Mi W of S Williamson Blvd.	15,300	2	Undivided	16,200	5%	17,010	90%
790517	Dunlawton Ave	On SR-421, 0.394 Mi. NE of I-95	52,000	6	Divided	53,500	5%	56,175	93%
791014	Dunlawton Ave	On SR-421, 0.252 Mi. W Of SR-5A	39,000	6	Divided	53,500	5%	56,175	69%
791015	Dunlawton Ave	On SR-421, 0.4385 Mi. E of SR-5A	32,000	4	Divided	35,500	5%	37,275	86%
795181	Dunlawton Ave	On SR-421, 0.804 Mi. W of SR-5	25,500	4	Divided	35,500	5%	37,275	68%
790427	Dunlawton Ave	On SR A1A, 0.38 Mi. E of US-1	24,500	4	Divided	35,500	0%	35,500	69%

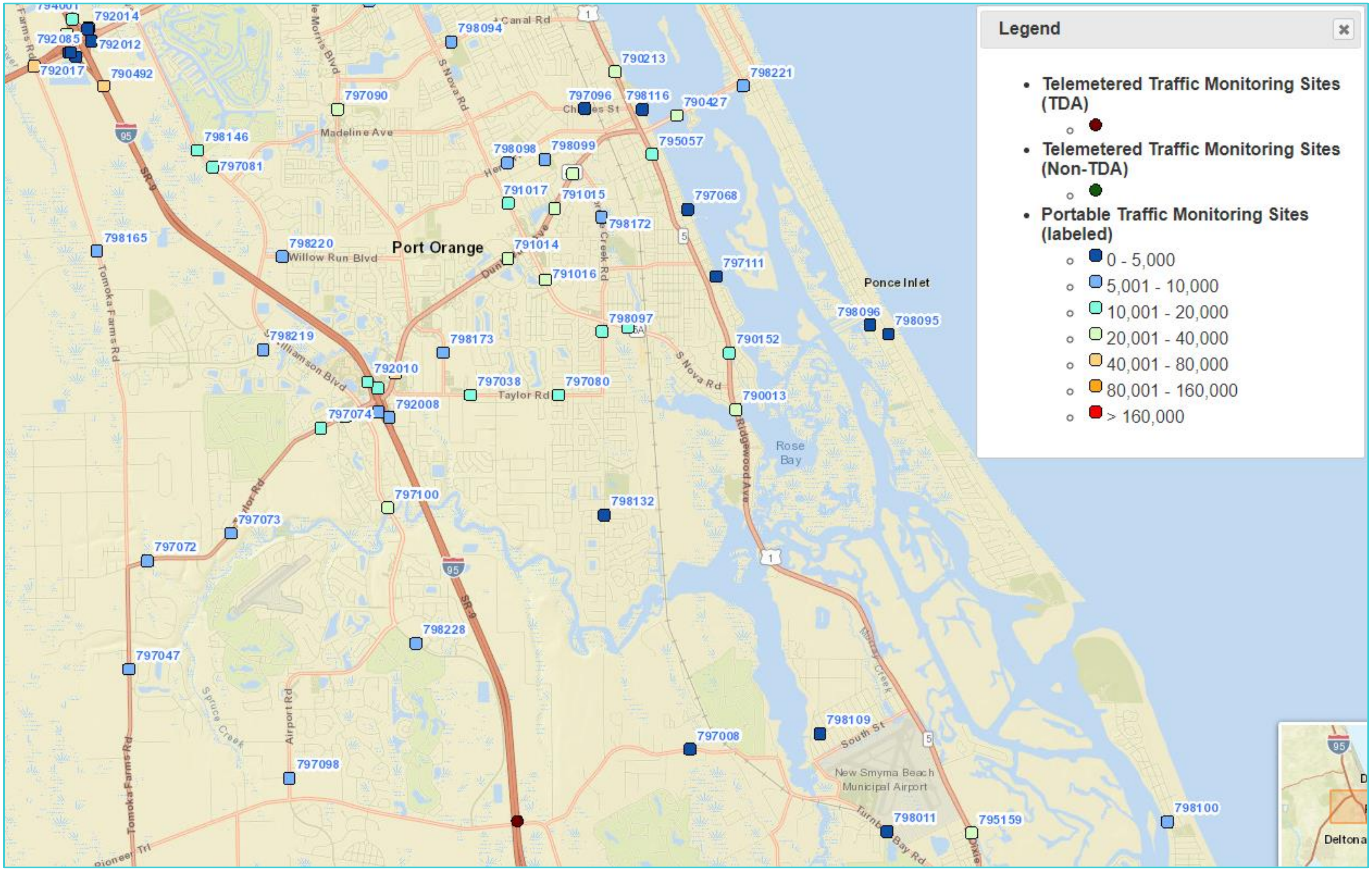
[1] Median & Turn Lane Adjustments

Table 2 (Continued)

Station	Location	Segment	AADT	No. of Lanes	Undivided / Divided	MSV at LOS D	MSV Adjustment Factor [1]	MSV	V/C
798221	S Peninsula Dr	S Peninsula Dr/Demotte Ave 300' S of Dunlawton Ave	5,700	2	Undivided	13,300	0%	13,300	43%
797068	Riverside Dr	Halifax Dr, 0.85 Mi S of Dunlawton Ave	1,000	2	Undivided	13,300	0%	13,300	8%
797111	Riverside Dr	Halifax/Riverside, 1.52 Mi S of Dunlawton Ave	750	2	Undivided	13,300	0%	13,300	6%
795057	Ridgewood Ave	On US-1, 0.246 Mi. S of SR-A1A	17,600	4	Divided	35,500	0%	35,500	50%
790152	Ridgewood Ave	On US-1, 0.684 Mi. N of SR-5A (Nova Rd)	15,700	4	Divided	35,500	0%	35,500	44%
790013	US-1	On US-1, 0.23 Mi. S of SR-5A (Nova Rd)	23,500	4	Divided	35,500	0%	35,500	66%
798172	Spruce Creek Rd	Spruce Creek Rd, N of Commonwealth Ave	6,100	2	Undivided	13,300	0%	13,300	46%
798097	Spruce Creek Rd	Spruce Creek/Commonwealth, N of Taylor Rd	14,400	4	Divided	35,500	0%	35,500	41%
797080	Taylor Rd (SR 421)	Taylor Road, 0.43 Mi W of Spruce Creek Rd	12,400	4	Divided	35,500	0%	35,500	35%
797038	Taylor Rd (SR 421)	Taylor Road, Dunlawton Avenue/SR-421 to Spruce Creek Road	18,500	2	Undivided	13,300	0%	13,300	139%
798132	Spruce Creek Rd	Spruce Creek Rd, N of Hewitt Dr	400	2	Undivided	13,300	0%	13,300	3%
797100	S Williamson Blvd	S Williamson Blvd, 1.01 Mi S of Taylor Rd	21,500	4	Divided	35,500	0%	35,500	61%
798228	S Williamson Blvd	S. Williamson Blvd, S of Pioneer Trail	5,400	4	Divided	35,500	0%	35,500	15%

Source: FDOT Florida Traffic Online

Figure 4: FDOT Monitoring Stations



Source: Florida Traffic Online

Traffic Volume Data

The City of Port Orange Annual Count Program is to monitor and present the traffic volumes on the city's roadway network. The most recent 2022 count program is comprised of thirty (30) count stations, which include thirty (30) State roadway segments and seventeen (17) roadways within the City of Port Orange. The traffic volumes presented in this Annual Count Program are the result of tube counts collected by Traffic Engineering Data Solutions, Inc.

Similarly, Volusia County collects traffic count data as a means of monitoring roadway level of service characteristics. The most recent available data is for the year 2021.

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Table 3: Traffic Volumes and Volume to Capacity Ratios (City Roads)

Roadway	Segment	Count Station	Number of Lanes	Functional Class	Adopted LOS Standard	LOS Capacity	2021 AADT	2022 AADT	Existing LOS	% Change	V/C Ratio
Canal View Blvd.*	Nova Rd. to Spruce Creek Rd.	201	2	CO	E	12,744	2,050	1,229	B	-40.05%	9.64%
Central Park Blvd.	Hensel Rd. to Spruce Creek Rd.	2201	2	Local	E	12,744	2,449	2,822	B	15.23%	22.14%
Charles St.	Ridgewood Ave. to FEC Railroad	301	2	Local	E	12,744	1,408	1,615	B	14.70%	12.67%
Charles St.	FEC Railroad to McDonald Rd.	302	2	Local	E	12,744	2,158	2,239	B	3.75%	17.57%
City Center Pkwy.	Dunlawton Ave. to City Center Cir.	2401	2	Local	E	12,744	4,341	5,157	B	18.80%	40.47%
City Center Blvd.	Clyde Morris to City Center Cir.	2402	2	Local	E	12,744	3,875	4,534	B	17.01%	35.58%
City Center Dr.	Herbert St. to City Center Cir.	2403	2	Local	E	12,744	2,210	2,335	B	5.66%	18.32%
Country Ln.	Village Trail to Smokerise Blvd.	601	2	Local	E	12,744	5,394	5,535	B	2.61%	43.43%
Country Ln.	Smokerise Blvd. to Taylor Rd.	602	2	Local	E	12,744	4,212	4,357	B	3.44%	34.19%
Hensel Rd.	Taylor Rd. to Central Park Blvd.	1001	2	local	E	12,744	6,268	6,757	B	7.80%	53.02%
Herbert St.	Ridgewood Ave. to Nova Rd.	903	2	CO	E	12,744	6,403	7,050	C	10.10%	55.32%
Herbert St.	Nova Rd. to City Center Dr.	904	2	CO	E	12,744	8,159	8,385	C	2.77%	65.80%
Herbert St.	City Center Dr. to Clyde Morris	905	2	CO	E	12,744	7,129	8,183	C	14.78%	64.21%
McDonald Rd.	Charles St. to Madeline Ave.	1201	2	Local	E	12,744	2,924	2,979	B	1.88%	23.38%
Madeline Ave.	Sauls Rd. to Nova Rd.	1164/1301	2	MA	E	14,040	4,414	5,059	B	14.61%	36.03%
Madeline Ave.	Nova Rd. to Clyde Morris Blvd.	1163/1303	2	MA	E	14,040	9,033	9,319	C	3.17%	66.37%
Madeline Ave.	Clyde Morris Blvd. to Williamson	1161/1304	2	MA	E	14,040	12,233	13,943	D	13.98%	99.31%

Table 3 (Continued)

Roadway	Segment	Count Station	Number of Lanes	Functional Class [1]	Adopted LOS Standard	LOS Capacity	2021 AADT	2022 AADT	Existing LOS	% Change	V/C Ratio
Spruce Creek Rd.	Central Park Blvd. to Merrimac Dr.	1701	2	CO	E	12,744	5,839	6,384	B	9.33%	50.09%
Spruce Creek Rd.	Merrimac Dr. to Taylor Rd.	1702	2	CO	E	12,744	9,773	10,938	C	11.92%	85.83%
Spruce Creek Rd.	Merrimac Dr. to Taylor Rd.	1702	2	CO	E	12,744	9,773	10,938	C	11.92%	85.83%
Spruce Creek Rd.*	Dunlawton to Canal View Blvd.	1708	2	CO	E	13,640	2,535	1,519	B	-40.08%	11.14%
Town West Blvd.	Williamson Blvd. to Coraci Blvd.	100	2	CO	E	17,900	7,909	8,022	B	1.43%	44.82%
Town West Blvd.	Coraci Blvd. to Tomoka Farms Rd.	110	2	CO	E	17,900	3,973	4,298	B	8.18%	24.01%
Victoria Gardens Blvd.	S. of Dunlawton Ave.	2501	2	Local	E	15,930	3,255	3,342	B	2.67%	20.98%
Victoria Gardens Blvd.	E. of Clyde Morris Blvd.	2502	2	Local	E	15,930	2,232	2,391	B	7.12%	15.01%
Village Trail	Dunlawton Ave. to Country Ln.	1901	2	Local	E	15,930	6,597	7,081	B	7.34%	44.45%
Village Trail	Country Ln. to Nova Rd.	1902	2	Local	E	15,930	7,782	7,965	B	2.35%	50.00%
Willow Run	Clyde Morris Blvd. to Hidden Lakes	2013	3	CO	E	30,420	10,243	10,480	B	2.31%	34.45%
Willow Run	Hidden Lakes Dr. to Williamson Blvd.	2010	2	CO	E	14,040	7,502	7,797	C	3.93%	55.53%
Yorktowne Blvd.	North of Dunlawton Ave.	2080	2	CO	E	17,050	3,334	3,921	B	17.61%	23.00%

*Canal View Blvd. was closed during 2022 traffic counts to local traffic only

Source: City of Port Orange (Data derived from Traffic Engineering Data Solutions, Inc., 2022)

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[1] UPA = Urban Principal Arterial, MA = Minor Arterial, CO/UCO = Collector/Urban Collector (TPO and/or City Sources)

Table 4: Traffic Volumes and Volume to Capacity Ratios (Volusia County Roads)

Roadway	Segment	Count Station	Number of Lanes	Functional Class	Adopted LOS Standard	LOS Capacity	2020 AADT	2021 AADT	Existing LOS	% Change	V/C Ratio
Airport Road	Pioneer Trail-Williamson	64	2	CO	E	32,600	6,260	7,310	B	16.77%	22.42%
Clyde Morris Blvd.	N. City Limits to Madeline Ave.	335	4	UPA	E	37,970	21,160	21,520	C	1.70%	56.68%
Clyde Morris Blvd.	Madeline Ave. to Willow Run	333	4	UPA	E	37,970	18,820	23,390	C	0.24	61.60%
Clyde Morris Blvd.	Willow Run Blvd. to Dunlawton Ave.	332	4	UPA	E	37,970	16,850	19,360	C	14.90%	50.99%
Clyde Morris Blvd.	Dunlawton Ave. to Taylor Rd.	330	2	UMA	E	17,050	8,210	9,150	C	11.45%	53.67%
Commonwealth	Spruce Creek Rd. to FEC Railroad	360	2	MA	E	13,640	5,260	5,510	C	4.75%	40.40%
Commonwealth	FEC Railroad to Ridgewood Ave.	361	2	MA	E	13,640	3,850	3,830	C	-0.52%	28.08%
Pioneer Trail	Airport-Turnbull Bay Rd.	1465	2	UC	E	13,640	6,320	7,380	C	16.77%	54.11%
Reed Canal Rd.	Nova Rd-Clyde Morris Rd.	1561	2	UC	E	13,640	6,350	6,460	D	1.73%	47.36%
Spruce Creek Rd.	Taylor Rd. to Nova Rd.	1751	4	UMA	E	37,970	13,180	14,740	C	11.84%	38.82%
Spruce Creek Rd.	Commonwealth to Dunlawton Ave.	1755	2	MA	E	13,640	No Data	No Data	D	-	-
Taylor Rd.	Hensel Rd. to Spruce Creek Road	1826	4	MA	E	37,970	14,760	14,800	C	0.27%	38.98%
Taylor Rd.	Clyde Morris Blvd. to Hensel Rd.	1824	4	MA	E	37,970	16,970	16,970	C	0.00%	44.69%
Taylor Rd.	Dunlawton Av. to Clyde Morris Blvd.	1823	2	MA	E	14,040	14,710	12,780	D	-13.12%	91.03%
Taylor Rd.	Williamson Blvd. to I-95	1814	5	UPA	E	47,560	48,950	44,340	D	-9.42%	93.23%
Taylor Rd.	Summer Trees Rd. to Williamson Blvd.	1813	4	UPA	E	37,970	17,200	18,120	C	5.35%	47.72%
Taylor Rd.	Crane Lakes Blvd. to Summer Trees Rd.	1812	2	UPA	E	17,050	15,000	14,840	C	-1.07%	87.04%

Table 4 (Continued)

Roadway	Segment	Count Station	Number of Lanes	Functional Class [1]	Adopted LOS Standard	LOS Capacity	2020 AADT	2021 AADT	Existing LOS	% Change	V/C Ratio
Williamson Blvd.	N. City Limits to Madeline Ave.	1993	2	UPA	E	17,050	15,200	14,430	D	-5.07%	84.63%
Williamson Blvd.	Madeline Ave. to Willow Run Blvd.	1992	2	UPA	E	17,050	15,200	14,840	D	-2.37%	87.04%
Williamson Blvd.	Willow Run Blvd. to Town West	1991	2	UPA	E	17,050	15,880	17,140	F	7.93%	100.53%
Williamson Blvd.	Town West Blvd. to Taylor Rd.	1990	2	UPA	E	37,970	18,330	19,440	C	6.06%	51.20%
Williamson Blvd.	Taylor Rd. to Spruce Creek Bridge	66	4	UPA	E	37,970	20,920	25,040	C	19.69%	65.95%
Williamson Blvd.	Spruce Creek Bridge to Airport Rd.	65	4	UPA	D	37,970	20,130	22,550	C	12.02%	59.39%
Williamson Blvd.	Airport Rd. to Pioneer Trail	1989	4	UPA	D	37,970	5,940	6,100	C	2.69%	16.07%

Source: City of Port Orange (Data derived from Volusia County Traffic Engineering, 2021)

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[1] UPA = Urban Principal Arterial, MA = Minor Arterial, CO/UCO = Collector/Urban Collector (TPO and/or City Sources)

Table 5: Traffic Volumes and Volume to Capacity Ratios (State Roads)

Roadway	Segment	Count Station	Number of Lanes	Functional Class [1]	Adopted LOS Standard	LOS Capacity	2020 AADT	2021 AADT	Existing LOS	% Change	V/C Ratio
Dunlawton Ave.	Peninsula Dr. to Ridgewood Ave.	427	4	PA	D	32,400	24,500	24,500	D	0%	75.62%
Dunlawton Ave.	Ridgewood to Spruce Creek Rd.	5181	4	PA	D	39,800	25,500	25,500	C	0%	64.07%
Dunlawton Ave.	Spruce Creek Rd. to Nova Rd.	1015	4	PA	D	39,800	32,000	32,000	C	0%	80.40%
Dunlawton Ave.	Nova Rd. to Clyde Morris Blvd.	1014	6	PA	D	59,900	39,000	39,000	C	0%	65.11%
Dunlawton Ave.	Clyde Morris Blvd. to I-95	517	6	PA	D	59,900	52,000	52,000	C	0%	86.81%
Nova Rd.	Madeline Ave. to Dunlawton Ave.	1017	4	UPA	D	39,800	18,000	18,000	C	0%	45.23%
Nova Rd.	Dunlawton to Spruce Creek Rd.	1016	4	UPA	D	39,800	27,000	27,000	C	0%	67.84%
Nova Rd.	Spruce Creek Rd.to Ridgewood Av.	458	4	UPA	D	39,800	20,500	18,200	C	-11.22%	45.73%
Ridgewood Ave.	N. City Limits to Dunlawton Ave.	213	4	UPA	D	39,800	24,000	24,000	C	0%	60.30%
Ridgewood Ave.	Dunlawton Ave. to Oak St.	5057	4	UPA	D	39,800	20,200	17,600	C	-12.87%	44.22%
Ridgewood Ave.	Oak St. to Nova Rd.	152	4	UPA	D	39,800	15,500	15,700	C	1.29%	39.45%
Ridgewood Ave.	Nova Rd. to S. City Limits	13	4	UPA	D	65,600	23,500	23,500	B	0%	35.82%
I-95	Beville Rd. to Dunlawton Ave.	492	4	SIS	D	111,800	58,000	81,500	C	40.52%	72.90%
I-95	Dunlawton Ave. to SR 44	133	4	SIS	D	111,800	43,036	50,700	B	17.81%	45.35%

Source: City of Port Orange (Data derived from Volusia County Traffic Engineering, 2021)

[1] UPA = Urban Principal Arterial, PA = Principle Arterial, SIS = Strategic Intermodal System

Existing and Future Land Use

The City of Port Orange is an incorporated municipality with a year-round residential population estimated at 62,596 persons in 2021 [1]. Located in Volusia County (County) north of New Smyrna Beach and south of South Daytona/Daytona Beach, the City comprises 26.79 square miles and provides an array of services to year-round and seasonal residents.

The strategies of the past 20 years have served the City well in realizing its vision of becoming a progressive, high-quality community. Consequently, the community has pivoted its focus from growth to sustainability. Realizing the vision of sustainability will take a continued effort over the next 20 years to achieve, the City is employing the strategies listed below, which are organized into five categories that form the foundation of the sustainable city: land use, mobility, people, energy, and the environment.

Land Use:

- Integration of land uses to bring people closer to their destinations and reduce trip lengths.
- Increasing the supply of non-residential land and square footage for shopping, services, and employment.
- Designing new centers and retrofitting existing according to urban design principles.
- Providing incentives and removing regulatory barriers to guide new growth to areas where appropriate while reinvesting in older areas of the City and infill parcels.
- Encouraging small-scale agricultural uses to provide a portion of the local food supply.

Mobility:

- Designing future transportation improvements to increase mobility, access, and choice.
- Enhancing the City's "complete streets" to better accommodate the travel modes.
- Guiding density and intensity into mixed-use centers along designated transit corridors to increase ridership.
- Where appropriate, reducing the parking requirements.
- Utilizing urban design principles appropriate to each part of the City that make the best use of available travel modes, corridors, and opportunities.
- Increasing the connectivity between places to reduce travel distance and make walking and cycling more convenient.

People:

- Increasing the City's jobs/housing balance to reduce travel to another city for meaningful employment.
- Embracing "place-making" as a design principle in new development and redevelopment.
- Allowing residential areas to include the variety of housing types needed by people at all stages in their lives.
- Designing civic buildings, parks, and the public realm so that they add character, build value, promote security, support cultural activities, and help residents feel proud of their community.
- Providing more opportunities for citizens to enjoy healthy, active living.

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[1] US Census Bureau

Energy:

- Enabling and encouraging home and business owners to achieve greater energy independence by removing regulatory barriers, providing incentives, and creating guidelines to maximize the use and efficiency of private renewable energy systems.
- Increase the amount of energy the City government generates for its own needs from renewable sources.
- Striving to reduce the City's contribution to global climate change.
- Employing methods to reduce vehicle miles traveled (VMTs) and greenhouse gas (GHG) emissions.
- Promoting energy conservation techniques that incorporate Federal Energy Star Standards, as consistent with the requirements of the Florida Building Code.

Environment:

- Creating, protecting and managing systems of green infrastructure (e.g., urban forests, parks and open spaces).
- Protecting floodplains, wetland and stream corridors, critical wildlife habitat, and other environmentally sensitive ecosystems.
- Minimizing property damage caused by hurricanes and flooding by building in appropriate areas and removing or raising structures from low-lying areas.
- Providing incentives to create new usable, useful open space, such as allowing community gardens and green roofs to count toward the required open space on any development site.
- Reducing the amount of potable water consumption city-wide through conservation, greater efficiency, and Florida-friendly landscaping. Increase the percentage of water used from renewable sources (rainfall and stormwater runoff).

The Future Land Use Map (FLUM) for Port Orange is currently being updated in conjunction with the Comprehensive Plan update. The existing maps that illustrate the redevelopment areas and general locations of commercial nodes may be the same or similar as a result of the update, as the city is near build-out and, as previously discussed, is focused on sustainability.

Nevertheless, development continues to occur throughout the City and it is being managed consistent with the strategies listed above for land use, mobility, people, energy, and the environment. Table 6: Development Activity, provided in the next section, describes the various development activities currently underway.

Figure 5 shows the location of redevelopment areas.
Figure 6 shows the general location of commercial nodes.

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Figure 5: Location of Redevelopment Areas

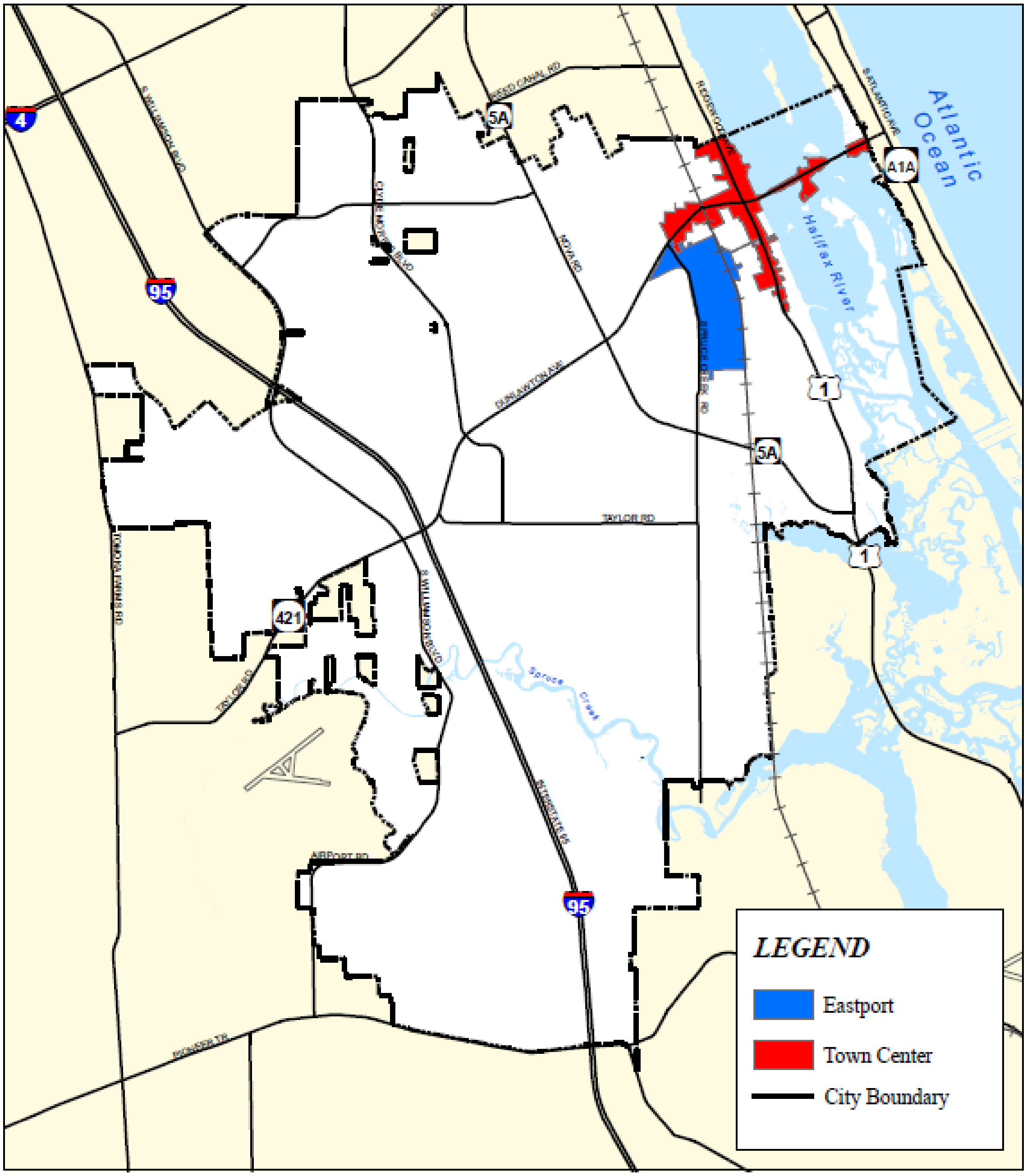


FIGURE 1 - 7

Location of Redevelopment Areas

CITY OF PORT ORANGE

COMPREHENSIVE PLAN UPDATE 2010

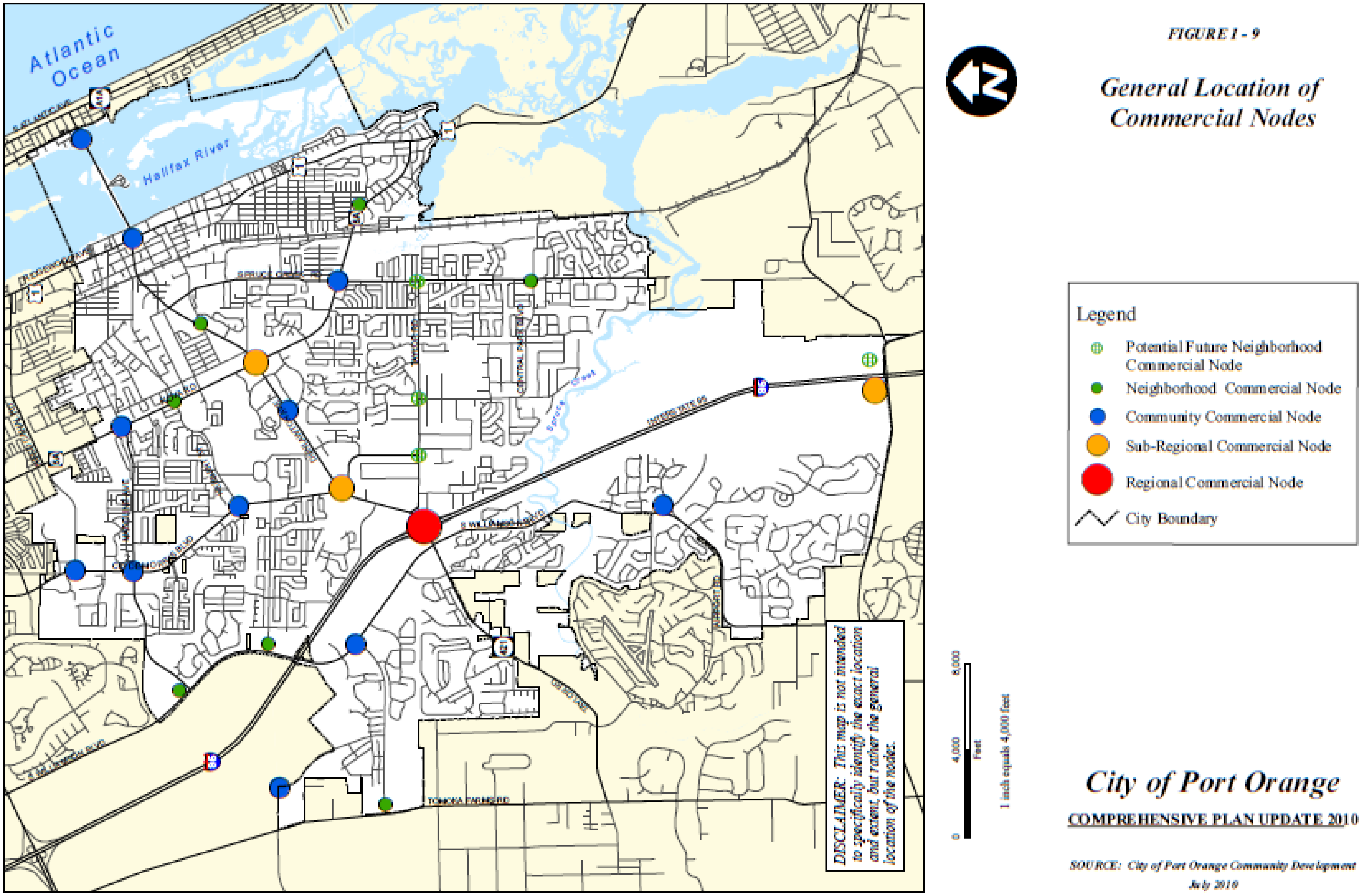
SOURCE: City of Port Orange Community Development

July 2010

0 6,000 12,000

1 inch equals 6,000 feet

Figure 6: General Location of Commercial Nodes



DEVELOPMENT ACTIVITY

The official website for the City of Port Orange (port-orange.org) includes a development activity dashboard that shows geographic locations of project activity; including, residential, non-residential, roadway projects, and public hearings. The following table provides current information (October 2022) regarding projects in these categories, demonstrating the continued growth and redevelopment of the city.

Table 6: Development Activity

Type	Project Name	Status	Description
Non-Residential	Advent Health Port Orange	Under Construction	Construction of the Advent Health Port Orange project in two phases. Phase one includes the previously approved Emergency Department building, stormwater improvements, access driveways, and associated landscaping and parking. Phase two includes the construction of the previously approved two-story medical office building with an increased building footprint and remaining associated site improvements.
Non-Residential	Astro Roofing	Under Review	Construction of a 2,100 square foot construction and home improvement contractor building and yard, including associated site improvements.
Non-Residential	Catfish Commons Retail Building	Under Review	Construction of a 6,404 square-foot multi-tenant commercial building, along with associated site improvements.
Non-Residential	Christ The King Community Church	Under Review	Construction of a ±9,111 square foot Church with associated site improvements, including but not limited to site utilities, sidewalks, parking, and storm water retention.
Non-Residential	Clean Machine Port Orange	Under Construction	Construction of a 3,683 square-foot automated car wash facility including a single drive-through tunnel, 26 self-service vacuum stalls, and associated site improvements.
Non-Residential	Conviva (New Port Lot 4)	Under Construction	Construction of a +/- 9,000 square-foot medical office building and associated site improvements.
Non-Residential	Crane Lakes Depot	Under Construction	A phased development that includes a 37,809 square-foot 2-story climate-controlled storage facility, seven (7) 1-story self-storage buildings (22,173 square feet total), an RV and boat storage parking area as part of Phase I; a 6,082 square-foot office/retail building as part of Phase II; and associated site improvements.
Non-Residential	Eastport Lot 9B Site Plan	Under Construction	Construction of a 14,505 SF building with associated site improvements.
Non-Residential	Eddin Medical Office	Under Construction	Construction of an 1,800 square-foot medical office building with associated site improvements.
Non-Residential	Eddin Retail	Under Review	Construction of a one-story 2,880 square-foot multi-tenant commercial building with associated site improvements.
Non-Residential	Extra Space Storage	Under Review	Construction of a 3-story, 96,873 square-foot climate-controlled storage facility building, three mini-storage buildings totaling 12,455 square-foot, a 1,344 square foot leasing office, 11 covered vehicle and boat storage spaces, and associated site improvements.
Non-Residential	Halifax Health at Oakwater	Under Review	Modification of an approved site plan for a ± 7,000 square foot Halifax Health Emergency Room medical clinic, a ± 13,775 square-foot medical office, and ± 8,961 square-foot multi-tenant medical office/retail/restaurant building, along with associated site improvements, on 5.85 acres, located at the north east corner of S. Williamson Boulevard and Oakwater Lane.
Non-Residential	Hampton Manor	Under Review	Construction of an 88 bed (83,374 square-foot) assisted living facility development including associated site improvements.

Type	Project Name	Status	Description
Non-Residential	Holiday Inn Express	Under Construction	Construction of a 5-story hotel with 80 rooms on ±2 acres, along with associated site improvements.
Non-Residential	Millie's Landing	Under Review	A site plan for a riverfront restaurant with live entertainment. The redevelopment plan includes maintaining the existing thatched pavilion for outdoor seating, constructing a new kitchen from shipping containers, constructing new shared bathroom for Millie's Landing and Two Jerks Seafood within the existing Two Jerk's Seafood building, and parking modifications to increase the number of parking spaces and improvement to layout. The redevelopment plan also includes maintaining the Two Jerks Seafood business located in the building at the northwest corner of the site. The subject property is located under the Dunlawton Avenue bridge, between Jimmy Hula's and the Halifax River, in the Down Under area of the Port Orange Town Center (POTC) Community Redevelopment Area (CRA).
Non-Residential	Mister Car Wash Site Plan Modification	Under Review	A site plan modification of the existing Mister Car Wash development including changes to the parking lot layout, reconfiguration of the pay station lanes, additional vacuum stations, and relocation of the dumpster enclosure.
Non-Residential	O2B Kids - New Port Lot 5	Under Review	A proposed site plan for an 11,050 square foot O2B Kids child care facility development including associated site improvements.
Non-Residential	Oak Street Industrial Park	Under Construction	Construction of an office/warehouse complex with 19 buildings on 11.92 acres along with associated site improvements.
Non-Residential	Olson Custom Homes Site Plan	Under Review	A site plan for a 5,165 square-foot office building and a 4,800 square-foot office and storage building, including associated site improvements.
Non-Residential	Paytas Office Building	Under Construction	Construction of one (1) +/- 11,032 square-foot office building and design center for Paytas Homes with associated site improvements on ± 1.15 acres.
Non-Residential	Port Orange Field Operations Facility	Under Review	Construction of a 11,398 square-foot office building and a 16,674 square-foot warehouse, with associated site improvements.
Non-Residential	Port Orange Neighborhood Storage	Under Construction	Construction of a +/- 790 unit mini-storage facility on a 2.26-acre site with associated site improvements.
Non-Residential	Port Orange Recreation Center Remodel	Under Construction	Remodel and expand the existing Port Orange Recreation Center along with associated site improvements.
Non-Residential	Riverwalk Fysh Bar and Grill	Under Construction	Construction of a 456-seat restaurant, parking lot on the west side of the Riverwalk Public Trail & Park, and associated site and landscape improvements.
Non-Residential	Shoppes at Summer Trees	Under Review	Construction of 20,260 square-foot grocery store and 2,350 square-foot empty shell expansion space, 7,770 square-foot multi-tenant building, and a vacant future commercial outparcel with associated site improvements.
Non-Residential	Store-It Self Storage	Under Construction	Construction of a 104,552 square-foot storage (94,052 square feet) and retail (10,500 square feet) development with associated on-site and off-site improvements.
Non-Residential	Thompson Pump	Under Review	Proposed construction of one +/- 125,141 square-foot building, one +/- 38,000 square-foot building, a future out parcel, and associated site improvements on +/- 15.45 acres.

Type	Project Name	Status	Description
Non-Residential	Thrive Community Church	Under Review	Phase 2 of the Thrive Community Church development, to construct a new house of worship and associated site improvements.
Non-Residential	Town West Final Plat and Plans	Under Construction	Subdivision of +/- 12.4 acres into two lots.
Non-Residential	Town West Senior Living Apartments	Under Construction	Construction of a 117-unit senior living facility and future commercial outparcel.
Non-Residential	Woodspring Suites	Under Review	Construction of a 122-room (±50,032 square feet) hotel with associated site improvements.
Public Hearing	Crystal Lake PUD	Under Review	An amendment to the Crystal Lake PUD Master Development Agreement to add the mini-warehouse use to Lots 13-53 through 13-84.
Public Hearing	Flagship Commons Plat	Under Review	A subdivision plat to create a 2-lot commercial subdivision at 950 Madeline Avenue.
Public Hearing	Leila's Hammock	Under Review	Subdivision Plat & Plans, located at Old Hammock Road.
Public Hearing	Madeline Commons Subdivision	Under Review	A subdivision plat and plan have been submitted to create a 149 single-family lot subdivision, with associated on-site and off-site subdivision improvements.
Public Hearing	Port Orange Christian Church	Under Review	Rezoning +/-3.2 acres from Community Commercial (CC) to Government Public Use (GPU) to allow the church to remain in its current location and expand the existing building.
Residential	Country Apartments	Under Construction	Conversion of an abandoned ±10,585 square-foot Assisted Living Facility into a 14-unit apartment building with associated site improvements.
Residential	Eden at Crystal Lake Apartments	Under Construction	Construction of a 288-unit apartment complex with clubhouse and pool amenity, along with associated site improvements. Formerly known as Lazul at Crystal Lake.
Residential	Hawks Mill Apartments	Under Construction	Construction of a 360-unit apartment complex along with associated site improvements. Formerly known as Osprey Pointe.
Residential	King's Landing Subdivision	Under Construction	Phase 2 includes subdivision of ±41-acres into 45 single-family lots (13 one-acre lots and 32 - 20,000 square foot lots), along with tracts of land for common area, tree preservation, and stormwater.
Residential	Leila's Hammock Subdivision	Under Review	Subdivision Plat & Plans with proposal by the applicant to subdivide 1.84 acres into 6 single family lots.
Residential	Madeline Commons Subdivision	Under Review	A subdivision plat and plan have been submitted to create a 149 single-family lot subdivision, along with associated on-site and off-site subdivision improvements.
Residential	Villa Nova	Under Review	Proposed construction of a 100-unit multi-family residential development consisting of 2- and 3-story townhouse units.
Residential	Woodhaven Subdivision	Under Construction	Construction (Phase 2) of a residential subdivision with 175 single-family lots and 100 townhomes, along with associated subdivision improvements.
Roadway	Pioneer Trail Interchange	90% plans under review by City staff	Interchange at Pioneer Trail and I-95; FDOT Jurisdiction

Population and Employment

The City of Port Orange and Volusia County have both experienced increases in population from 2010 to 2020. From the year 2000 to 2015, Port Orange's population grew in excess of 20% and continued to grow, after a decrease of population in 2016, in small increments of 1% to 2% per year.

Volusia County's population grew dramatically at a rate of approximately 12% from 2010 to 2020 [1]. Population projections for the years following 2025 to 2050 were then estimated using the results from the BEBR estimates, showing an average 3% increase from the medium estimate. Table 7 shows the results of a population growth analysis from 2010 through 2050. The City of Port Orange and Volusia County have experienced growth and development from market demand, which has increased but fluctuated over the years. Port Orange is approaching a build out condition with limited availability of vacant land. Consequently, if market demand continues, the County will continue to grow at a larger rate than Port Orange. The linear growth projection for Port Orange population is 2% per period.

Table 7: Population Projections (Volusia County)

	2010	2020	2025	2030	2035	2040	2045	2050
Census Data	494,593	553,543						
Low [2]			562,500	567,400	566,200	561,900	556,200	550,300
Medium [2]			592,100	620,100	641,500	659,100	674,200	687,900
High [2]			621,700	672,800	716,900	756,300	792,200	825,500
% Change		12%	7%	5%	3%	3%	2%	2%

Table 8: Population Projections (City of Port Orange)

Year	Population [3]	Percent Change	Projected Population
2040		2%	66,051
2030		2%	64,756
2020	62,596	2%	
2019	61,617	1%	
2018	61,009	2%	
2017	59,625	1%	
2016	59,315	-14%	
2015	68,656	22%	
2010	56,048	21%	
2000	46,283		

[1] US Census (Years 2010, 2020)
[2] University of Florida, Bureau of Economic and Business Research (BEBR), (2025-2050)
[3] US Census (2000 thru 2020)

The economy of Port Orange, FL employs 29.6 thousand people. The largest industries in Port Orange are Health Care & Social Assistance (4,660 people), Retail Trade (4,004 people), and Accommodation & Food Services (2,855 people), and the highest paying industries are Information, Finance & Insurance, and Construction.

From 2019 to 2020, employment in Port Orange grew at a rate of 6.42%, from 27.8 thousand employees to 29.6 thousand employees. The most common job groups, by number of people living in Port Orange are Office & Administrative Support Occupations (4,245 people), Sales & Related Occupations (4,234 people), and Management Occupations (2,232 people). [1] One of the larger businesses in Port Orange is Thompson Pump and Manufacturing. The following Table 9 illustrates the share breakdown of the primary jobs held by residents.

Table 9: Employment by Occupations

Occupation	People in Workforce	Percent	Margin of Error
Office and Administrative Support	4,425	14.30%	± 688
Sales and Related	4,234	14.30%	± 635
Management	2,232	7.53%	± 463
Food Preparation and Serving	2,137	7.21%	± 452
Health Diagnosing & Treating Practitioners & Other Technical	1,938	6.54%	± 625
Education Instruction & Library	1,908	6.44%	± 432
Business & Financial Operations	1,305	4.40%	± 301
Building & Grounds Cleaning & Maintenance	1,303	4.40%	± 473
Installation, Maintenance & Repair	1,189	4.01%	± 286
Construction & Extraction	1,125	3.80%	± 291
Production	1,058	3.57%	± 341
Personal Care & Service	812	2.74%	± 246
Health Technologists & Technicians	780	2.63%	± 406
Healthcare Support	746	2.52%	± 218
Transportation	688	2.32%	± 209
Material Moving	669	2.26%	± 230
Fire Fighting & Prevention, & Other Protective Service Workers	539	1.92%	± 236
Law Enforcement Workers	531	1.79%	± 247
Computer & Mathematical	518	1.75%	± 200
Architecture & Engineering	467	1.58%	± 163
Arts, Design, Entertainment, Sports, & Media	414	1.40%	± 173
Community & Social Service	218	0.97%	± 120
Legal	257	0.87%	± 134
Life, Physical & Social Science	197	0.66%	± 106

Source: Data from the 2020 Census Bureau ACS 5-year Estimate.

[1] https://datausa.io/profile/geo/port-orange-fl/

Methodology

The methodology used for the road impact fee study continues to follow a consumption-based impact fee approach in which new development is charged based upon the proportion of vehicle-miles of travel (VMT) that each unit of new development is expected to consume of a lane mile of roadway network.

Included in this document is the necessary support material used in the calculation of the road impact fee. The general equation used to compute the impact fee for a given land use is:

(Demand x Cost) – Credit = Fee

The "demand" for vehicular travel placed on a transportation system is expressed in units of Vehicle-Miles of Travel (daily vehicle-trip generation rate x the trip length x the percent new trips [of total trips]) for each land use contained in the impact fee schedule. Trip generation represents the average daily rates since new development consumes trips on a daily basis.

The "cost" of building new capacity typically is expressed in units of dollars per vehicle-mile of roadway capacity. Construction costs are derived from the latest averages from the Florida Department of Transportation (FDOT) and recent construction projects in Florida. Similar to trip generation information, construction costs collected statewide and FDOT district wide for various types of transportation projects represent the most robust and appropriate data for analysis.

The "credit" component is an estimate of future non-impact fee revenues generated by new development that are allocated to provide roadway capacity expansion. The impact fee is considered to be an "up front" payment for a portion of the cost of building a vehicle-mile of capacity that is directly related to the amount of capacity consumed by each unit of land use contained in the impact fee schedule, that is not paid for by future tax revenues generated by the new development activity. These credits are required under the supporting case law for the calculation of impact fees where a new development activity must be reasonably assured that they are not being charged twice for the same level of service. More specifically, the input variables used in the fee equation are as follows:

Demand Component

The impact of new development on the roadway network, or demand for facility capacity, is defined and measured in terms of the number of estimated vehicle-miles-traveled for each unit of new development. The first two factors are well documented in the professional literature. In contrast, trip lengths are much more likely to vary between communities, depending on the geographic size and shape of the community and its major roadway system.

The demand is calculated based on the following demand variables:

- Trip Generation by Land Use;
- Percentage of New Trips; and
- Average Trip Length / Assessed Trip Length

TRIP GENERATION

Trip generation information for the average weekday was based on data published in the Trip Generation Manual, 11th Edition by the Institute of Transportation Engineers (ITE), the most recent edition, as well as the associated pass-by tables. Data contained in this publication is generally accepted for use in studies by transportation engineers throughout the nation.

Trip generation rates represent trip ends, or driveway crossings. It is the proportion of travel that is new travel, rather than travel that is already traveling on the road system and is captured by the new development. A one-way trip from home to work counts as one trip end for the residence and one trip end for the workplace, for a total of two trip ends. To avoid over-counting, all trip rates are then divided by two. This splits the travel demand equally between the origin and destination of the trip, and avoids double-charging.

The trip characteristics variables were primarily obtained from three sources: (1) similar studies conducted throughout Florida (Florida Studies Database)[1] and (2) the Institute of Transportation Engineers' (ITE) Trip Generation reference report (11th Edition), and (3) the 2017 National Household Travel Survey (NHTS).

The Florida Studies Database is included in Appendix C. The data in the database is based on actual land use studies and was collected throughout Florida using machine traffic counts and site-specific land use origin-destination surveys. The database was used in this update to refine some of the ITE trip generation rates and percent new trips, when necessary, by including studies specific to Florida.

Kiefer Professional Services estimates trip generation rates for all land uses in an impact fee schedule using the ITE Trip Generation reference report (11th edition) and data from studies in the Florida Studies Database. In instances when both ITE Trip Generation reference report and Florida Studies trip generation rate data are available for a particular land use, the data may be blended together to increase the sample size and provide a more valid estimate of the average number of trips generated per unit of development. If no Florida Studies data is available, only data from the ITE reference report is used in the fee calculation.

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[1] Tindale Oliver and Associates, Inc.

NEW TRIP FACTOR

The actual "traffic impact" of a specific site for impact fee purposes is based on the amount of traffic added to the street system as a result of new development. To accurately estimate new trips generated, adjustments must be made to trip generation rates and equations to account for pass-by trips. The added traffic is adjusted so that each development is assigned only for a portion of trips associated with a specific development and thus reducing the possibility of over-counting by counting only primary trips generated.

Trip rates need to be adjusted by a "new trip factor" to exclude pass-by trips. This adjustment is intended to reduce the possibility of over-counting travel induced by the new development. Pass-by trips are those trips that are already on a particular route for a different purpose and simply stop at a development on that route. For example, a stop at a convenience store on the way home from the office is a pass-by trip for the convenience store. A pass-by trip does not create an additional burden on the street system and therefore should not be counted in the assessment of impact fees.

Commercial and retail land uses generally attract a portion of their trips from vehicles already on the roadway network. Pass-by trips are defined as trips that are already exist on the roadway network visit the land use as part of a larger trip, rather the land use being the origin or destination. As pass-by trips are already on the roadway network, they are excluded from the calculation of impact fees. The 2021 ITE Trip Generation Pass-by Tables, 11th Edition, was used to determine the pass-by rate, and by extension, the new trip percentage for each land use. Additional input from the Florida Studies Database was also used in some instances.

A diverted-linked trip is similar to a pass-by trip, but a diversion is made from the regular route to make an interim stop. The reductions for pass-by trips utilized in this study were drawn from the ITE manual and a summary of Florida origin and destination studies. Raftelis acknowledges the definition and recommended practice of treating diverted linked trips as primary trips, unless otherwise defined through a local, site-specific individual assessment.

AVERAGE TRIP LENGTH

The average trip length is the most difficult travel demand factor to determine. In the context of a transportation impact fee analysis using a consumption-based methodology, the relevant input is the average length of a trip on the major roadway system. The starting point is national data on average trip lengths for specific land uses and trip purposes. While these average trip lengths provide reasonable estimates of relative magnitudes associated with different land use types, the actual distances are likely to be unrepresentative of travel on a city's major roadway system.

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LOCAL ADJUSTMENT FACTOR

The local adjustment factor is used to scale the national trends to the local characteristics. The national averages are referenced to develop a reasonable trip length for the city by applying percentages to associated land use types.

The most recent National Household Travel Survey (NHTS) of 2017 provides an inventory of daily travel in the United States (US) and its major Census Divisions, and add-on areas. It is the only source of national-level statistics on personal travel in the US. The survey series (conducted since 1969) includes demographic data on households, people, vehicles, and detailed information on daily travel by all modes of transportation and for all purposes.

The 2017 NHTS was conducted with major changes in sampling strategy (an address-based sample compared to previous land-line random-digit sample) and methodology (Web-based self-reports compared to previous computer-aided interviewing). General observations can be made from this data as it pertains to trip lengths associated with trip purposes.

Table 10: NHTS Trends in Average Trip Length by Selected Trip Purposes

	Average Vehicle Trip Length						
	A	B	C	D	E	F	G
Trip Purpose:	Work	School/ Daycare/ Religious Activity	Medical/ Dental Services	Shopping	Social/ Recreational	Meals	All
Average Trip Length	11.98	9.11	10.14	7.08	12.6	7.49	9.55

Source: 2017 National Household Travel Survey (Website Query), U.S. Department of Transportation, Federal Highway Administration, 2017 National Household Travel Survey. URL: http://nhts.ornl.gov.

Localized Data

Further investigation of the NHTS raw data reveals trip lengths for specific trip purposes. As a means of developing localized data, the data was refined to show only those trip lengths for the State of Florida of only ten (10) miles or less in length. Table 11 shows the data and subsequent average trip lengths.

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Table 11: Refined NHTS Data

Trip Purpose	Trip Length	Number of Trips	Average Trip Length
Buy Goods	3,743	1,276	2.93
Buy Services	651	220	2.96
Buy Meals	1,880	633	2.97
Errands	555	233	2.38
Recreation	755	244	3.09
Exercise	814	329	2.47
Visit Friends	816	268	3.04
Healthcare	467	128	3.65
Religious - Community	619	158	3.92
Other	71	22	3.23
Regular Home Activities	7,877	2,574	3.06
Work from Home (Paid)	197	76	2.59
Work	1,995	535	3.73
Work Related	228	72	3.17
Volunteer	222	69	3.22
Drop Off / Pickup	1,285	421	3.05
Change Transportation	123	44	2.80
School	497	147	3.38
Childcare	55	15	3.67
Adult care	9	3	3.00
Totals:	22,859	7,467	
		Average Trip Length:	**3.06**

Then selected trip purpose data was then organized in accordance with the published NHTS trip purpose categories to determine the average trip lengths for those categories.

Table 12: Localized Trip Length Ratios

	Average Vehicle Trip Length						
	A	B	C	D	E	F	G
Trip Purpose:	Work	School/ Daycare/ Religious Activity	Medical/ Dental Services	Shopping	Social/ Recreational	Meals	All
	3.73	3.38	3.65	2.93	3.04	2.97	3.06
	3.17	3.67	2.47	2.96	3.09	-	-
	-	3.92	-	-	-	-	-
Average	**3.45**	**3.66**	**3.06**	**2.95**	**3.07**	**2.97**	**3.06**

The average trip lengths shown in Table 12 are then applied to the ITE Land Use Categories listed in Table 13.

Table 13: Land Use Category Trip Length Ratios

ITE LUC Range	ITE Land Use Category	Trip Purpose	Trip Length	Assessable Trip Length
000-099	Port and Terminal	All	3.06	0.58
100-199	Industrial	All	3.06	0.58
200-299	Residential	All	3.06	0.58
300-399	Lodging	Social/Recreational	3.07	0.58
400-499	Recreational	Social/Recreational	3.07	0.58
500-599	Institutional	School/Daycare/ Religious Activity	3.66	0.69
600-699	Medical	Medical-Dental Services	3.06	0.58
700-799	Office	Work	3.45	0.65
800-899	Retail	Shopping	2.95	0.56
900-999	Services	All	2.96	0.56
Exception:	Dining	75% of All	2.30	0.44
Exception:	Banking	50% of All	1.53	0.29
Exception:	Service Station	50% of All	1.53	0.29
Exception:	Convenience Store	40% of All	1.22	0.23
Exception:	Fast Food	40% of All	1.22	0.23

While the average trip length should be representative for most commercial land uses, lower figures are recognized as more accurate for certain convenience retail and service uses. The Urban Land Institute (ULI) estimates that neighborhood centers typically have an average trip length radius of about 2 miles in urban areas. Convenience stores are determined to have even shorter average trip lengths. In the methodology for Port Orange, the average trip length was reduced for selected land uses that capture trips within close proximity to neighborhoods. The reductions amount to 75, 40, and 50 percent of the average trip length. These are shown as exceptions to ITE Services Land Use Category for dining, banking, service stations, convenience stores, and fast-food restaurants.

ASSESSABLE TRIP LENGTH

The City of Port Orange impact fees are calculated to address needed capacity improvements on City roadways, which is the City's responsibility. State and federal funds are available to pay for improvements on the interstate highways, and Volusia County collects impact fees within the City of Port Orange that can be used to fund projects on County roadways within the City.

The Vehicle Miles of Travel (VMT) for the city is based upon the report generated by FDOT. The Certified Public Mileage (CPM) of 319.68 submitted by the city, minus the 37.196 functionally classified roads above "local", shows local roads centerline mileage 282.484. Based on the rural urban size of one (1) and the 2021 estimated count of 684, the daily VMT for local roads within Port Orange's city limits is 193,013 or 19 percent (19%) of the VMT that occurs within the City of Port Orange. The rest of the VMT (81%) occurs on County/State/Federal roadways which are not the responsibility of the City even though they are located within the City limits.

Thus, the assessed trip length used in the proposed impact fees for the City of Port Orange is 19% of the 3.06-mile average trip length, or 0.58 miles. As shown on Table 13: Land Use Category Trip Length Ratios, the assessable trip length is allocated by percentage to each ITE land use category.

Downtown TCEA

The Downtown Transportation Concurrency Exception Area (TCEA) is not exempt from impact fees. In accordance with Policy 1.2.1 of the Comprehensive Plan, Capital Improvements Element (CIE), the "*City will continue to collect impact fees from development projects to pay for the provision of public facilities and services required by those projects*".

Cost Component

Recent comparable roadway projects in Volusia County constructed or programmed for construction in the next five (5) years by the County and the State, in conjunction with other information, were reviewed to develop a cost per lane-mile of capacity compared to the capacity of a lane-mile to determine the cost per vehicle-mile of travel.

ROADWAY COST

One of the key inputs into the road impact fee formula is the cost per lane-mile to construct new roadway capacity. While the most obvious component of roadway construction is the physical roadway itself, other elements are involved. All components add to the cost to the project. Other components include professional services (planning and design), actual construction costs, right-of-way (land) costs, environmental mitigation costs and utility relocation costs.

In a demand-driven impact fee system, roadway construction costs are entered into the formula as an average cost for providing new roadway capacity. Using this method, assuming there are no dramatic changes to the type of construction contemplated, it is not necessary to revisit impact fees each time that the capital improvement program changes.

Roadway costs were estimated from new roadway and roadway widening projects in the River to Sea Transportation Planning Organization (TPO) Transportation Improvement Program and the Volusia County Capital Improvement Plan, which provided design, right-of-way, and construction costs for projects with funds committed between FY 2021/22 – FY 2025/26. As the Port Orange impact fees can only be applied to capacity projects on local roadways, the projects analyzed were limited to roadways with no more than four (4) lanes.

Additionally, the FDOT Cost Per Mile Models for Long Range Estimating (LRE) and recently completed construction data from roadway projects in other Florida cities were used to assist in the verification of average costs. Road capacity projects listed in the City's Capital Improvement Program (CIP) were also reviewed.

Cost per Mile

Based on a review of the aforementioned capacity improvement projects, as shown in Table 14: Roadway Costs in TIP and CIP, a construction cost of $5.0 million per lane mile for city roads (curb & gutter) is utilized for the transportation impact fee calculation. This is consistent with the FDOT Cost Models and other city projects.

FDOT Models

The FDOT Cost Per Mile Models for Long Range Planning, shown in Table 15, further validate the estimate of construction costs for urban roadways. The average cost per mile is approximately $5.0 million.

Other City Local Roadway Construction Costs

Recent capacity improvements from other cities throughout Florida, listed in Table 16, were reviewed to increase the sample size and consider construction costs of urban road widening projects. The weighted average cost per lane mile for these projects is $4.7 million.

City of Port Orange Construction Costs

The City's current FY23-28 Capital Improvement Element (CIE) Program contains capacity improvement projects that include intersection improvements, adding turn lanes, road extensions, and widening of existing roadways. The description of each project often includes the length of the project in miles. When unavailable, a map survey was conducted to measure and estimate the proposed project length(s). For this analysis, only road widening and extension projects were included to estimate the lane cost per mile. Averaging only $1.5 million, the cost per lane mile is comparatively much lower than the other estimates. This may be due to the lower right-of-way expenditures associated with the city projects.

The capacity improvement projects from the CIE are shown in Table 17.

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Table 14: Roadway Costs in TIP and CIP

Road	Segment	Feature	Length (Miles)	Lanes Added	Lane Miles Added	Construction Cost	Cost per Lane Mile ($)	Source
SR 40	SR 15/US 17 to SR 11	2 Lanes to 4 Lanes	6.376	2	12.752	$60,431,767	$4,739,003	River to Sea TIP
SR 40	W of SR 11 to W of Cone Road	2 Lanes to 4 Lanes	7.640	2	15.280	$64,827,812	$4,242,658	River to Sea TIP
SR 15 (US 17)	DeLeon Springs to SR 40	2 Lanes to 4 Lanes	6.848	2	13.696	$83,987,940	$6,132,297	River to Sea TIP
SR15 (US17)	South of Spring St to Lake Winona Rd	2 Lanes to 4 Lanes	1.550	2	3.100	$32,607,028	$10,518,396	River to Sea TIP
Beresford Avenue	Blue Lake Avenue to MLK Jr Beltway	New 2 Lane	0.880	2	1.760	$3,709,305	$2,107,560	Volusia CIP
Blue Lake Extension	Blue Lake to SR 472	New 2 Lane	0.330	2	0.660	$3,862,721	$5,852,608	Volusia CIP
Orange Camp Road	Widening MLK Blvd to I-4	2 Lanes to 4 Lanes	1.510	2	3.020	$13,001,748	$4,305,215	Volusia CIP
Williamson Boulevard	Strickland Range to Hand Avenue	2 Lanes to 4 Lanes	1.120	2	2.240	$8,230,506	$3,674,333	Volusia CIP
			26.254		52.508	$33,832,353	$5,196,509	
					Weighted Average:		$5,154,621	

Table 15: FDOT Cost Per Mile Models

Description	Cost Per Mile
Add 2 Lanes to Existing 2 Lane Undivided Arterial (1 Lane Each Side), with 4' Bike Lanes	$4,884,813
Widen 2 Lane Urban Arterial to 4 Lane Divided with 22' Median, 4' Bike Lanes	$5,480,586
Add 2 Lanes to Existing 3 Lane Undivided Arterial (1 Lane Each Side with Center Turn Lane and 4' Bike Lanes	$5,038,671
Widen 4 Lane Urban Divided Arterial to 6 Lane Urban Divided with 22' Median and 4' Bike Lanes	$4,954,842
Average:	$5,089,728

Source: FDOT

Table 16: Other City Projects

City	Road	From	To	Feature	Length	Lanes Added	Lane Miles Added	Cost	Cost per Lane Mile ($)
Lakeland	Lakeland Park Drive	Carpenters Way	Interstate 4	New 2 Lane	0.379	2	0.758	$6,309,598	$8,328,669
Lakeland	North Wabash Avenue Extension	W. 10th Street	W. Bella Vista Street	New 2 Lane	0.850	2	1.700	$5,100,000	$3,000,000
Orlando	Narcoossee Road	Central Florida Greenway (SR.417)	Beachline Expressway (SR 528)	4 Lanes to 6 Lanes	3.770	2	7.540	$31,775,775	$4,214,294
Plant City	Sam Allen Road	Paul Buchman Highway (SR 39A)	Park Road	2 Lanes to 4 Lanes	2.000	2	4.000	$23,200,000	$5,800,000
Lakeland	West Pipkin Road	Medulla Road	S. Florida Avenue (SR 37)	2 Lanes to 4 Lanes	3.800	2	7.600	$45,462,576	$5,981,918
Jacksonville	Collins Road	Rampart Road	Old Middleburg Road	2 Lanes to 4 Lanes	3.380	2	6.760	$21,300,000	$3,150,888
Totals:					14.179		28.358	Weighted Average:	$4,695,252

Table 17: Port Orange Capacity Improvement Projects

Project	Road	Description	Length	Lanes Added	Lane Miles Added	Cost	Cost per Lane Mile ($)
200905	Williamson Blvd. North of Pavilion	Project involves adding 2 lanes to the existing 2 lane Williamson Blvd. roadway from the north boundary of the Pavilion project north to Townwest Blvd., a 0.53-mile section.	0.53	2	1.06	$2,680,935	$2,529,184
200907	Coraci Blvd. Extension	Project involves construction of a 1/2 mile 2-lane divided roadway extending Coraci Blvd. 2600' from Forest Lakes subdivision (Carmody Lake Drive) to Sanctuary at Westport Apartment within the existing undeveloped right-of way. This roadway is indicated as a future collector road in the Comprehensive Plan.	0.50	2	1.00	$2,407,000	$2,407,000
201008	Yorktowne Blvd North Section	Project is proposed as either a 2-lane or 4-lane divided curb and gutter road designed to major collector street standards. This improvement is required to complete the Yorktowne Blvd. connection between Hidden Lakes Dr. and Willow Run Blvd.	0.64	2	1.29	$2,044,250	$1,587,397
201015	Willow Run Boulevard Widening	A 1/4-mile segment of Willow Run east of Williamson Boulevard to the proposed intersection of the Yorktowne Boulevard extension will need to be improved to accommodate future traffic flows diverted from Williamson Boulevard and future traffic on the new Yorktowne north extension. A signalized intersection, traffic circle, or other feasible improvements at the Willow Run/Yorktowne intersection will be considered as part of the design.	1.31	2	2.62	$1,325,000	$505,725
New 002	Madeline Ave Widening between Clyde Morris and Nova Rd	Project consists of widening the current vehicle travel lanes on Madeline Avenue between Clyde Morris and Nova Road. The proposed improvements are anticipated to be constructed within the existing right-of-way of Madeline Avenue; additional right-of-way is not anticipated to be requested for this project.	1.27	2	2.54	$1,360,000	$535,433
		Totals:	4.25		8.51	Average:	$1,512,948

VEHICLE MILES OF CAPACITY PER LANE MILE

A lane-mile of roadway is capable of carrying a set capacity of vehicles in one day. This is similar to the maximum service volume for that road on a mile basis. Capacity can vary depending on the road type (e.g., highway versus arterial) and location (e.g., urban versus rural). Most transportation impact fees are determined by calculating the amount of added capacity that would result by making all of the improvements in the capital improvements plan.

The average capacity per lane mile for each road project listed in Table 14: Roadway Costs in TIP and CIP was calculated using existing and proposed roadway capacities from Table 1 in the Florida Department of Transportation (FDOT) Quality / Level-of-Service Handbook, as shown in Appendix A.

Table 18: Capacity from Road Projects (Volusia County)

Road	Segment	Feature	Length (Miles)	Existing Capacity	Proposed Capacity	New Capacity Lane Miles
SR 40	SR 15/US 17 to SR 11	2 - 4 Lanes	6.376	17,700	39,800	140,910
SR 40	W of SR 11 to W of Cone Road	2 - 4 Lanes	7.640	17,700	39,800	168,844
SR 15 (US 17)	DeLeon Springs to SR 40	2 - 4 Lanes	6.848	17,700	39,800	151,341
SR15 (US17)	South of Spring St to Lake Winona Rd	2 - 4 Lanes	1.550	17,700	39,800	34,255
Beresford Avenue	Blue Lake Avenue to MLK Jr Beltway	New 2 Lane	0.880	0	15,600	13,728
Blue Lake Extension	Blue Lake to SR 472	New 2 Lane	0.330	0	15,600	5,148
Orange Camp Road	Widening MLK Blvd to I-4	2 - 4 Lanes	1.510	17,700	39,800	33,371
Williamson Boulevard	Strickland Range to Hand Avenue	2 - 4 Lanes	1.120	17,700	39,800	24,752
			26.25			572,348
	TOTALS:	**X2**	**52.51**			**572,348**

Dividing the new capacity lane miles of 572,348 by twice the length of the improvements, totaling 52.51 miles (to account for one lane in both directions), the average capacity per lane mile of construction is 10,900.

572,348 / 52.51 = 10,900 (rounded from 10,899.79)

A survey of recent transportation impact fees studies performed in Florida was conducted to consider the average Vehicle-Miles of Capacity (VMC) per lane mile, revealing an average added capacity to be about 10,000 vehicle miles. Table 19 shows the average capacity per lane calculations from previous studies.

Table 19: Average Vehicle-Miles of Capacity (VMC) Added per Lane Mile

Note	Source	VMC Added per Lane Mile
1	St. Lucie County, FL	9,600
2	Palm Beach County, FL	9,967
3	Volusia County, FL	10,100
4	Palm Beach County, FL	14,000
5	Indian River County, FL	8,600
6	Hernando County, FL	11,200
7	Orange County, FL	9,000
	Average:	10,352

Note 1: Benesch Road Impact Fee Study (St. Lucie County) – March 2022 – 9,600
Note 2: Benesch Impact Fee Update Study (Palm Beach County) – March 2022 – 9,967
Note 3: Benesch Impact Fee Update Study (Volusia County) – July 2022 – 10,100
Note 4: Benesch Impact Fee Update Study (Palm Beach County) – July 2022 – 14,000
Note 5: Tindale Oliver Impact Fee Study Update (Indian River County) – February 2020 – 8,600
Note 6: Tindale Oliver Roads Impact Fee Study (Hernando County) – May 2020 – 11,200
Note 7: Tindale Oliver Transportation Impact Fee Study (Orange County) – September 2020 – 9,000

The analysis of road projects from the TPO and Volusia County TIP, coupled with the review of previous studies in Florida, validate the average Vehicle Miles of Capacity (VMC) per lane mile from each (10,900 and 10,352) to be approximately 10,626.

To be conservative, 10,500 VMC added per lane mile will be used for this study.

COST PER VEHICLE MILE OF CAPACITY

The cost per VMC figure is used in the road impact fee calculation to determine the total cost per unit of development based on vehicle-miles of travel consumed. For each vehicle-mile of travel that is added to the city roadway system, approximately $476 of capacity is consumed. The average cost per additional VMC is shown in Table 20.

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Table 20: Average Cost per Vehicle-Mile of Capacity Added

Source	Cost per Lane Mile [1]	Average VMC Added per Lane Mile [2]	Cost per VMC [3]
Blend of Road Projects	$5,000,000	10,500	$476.19

[1] Source: Roadway Cost Section
[2] Source: Table 19 and Table 19
[3] VMC added per lane mile (Item 2) divided by cost per lane mile (Item 1)

NET COST PER VEHICLE MILE OF CAPACITY

When calculating the impact of new development on infrastructure costs, credit is given for revenue generated by new development that will be used to pay for capacity-related capital improvements. In Port Orange, capacity-expanding road improvements for local roads are funded almost exclusively with road impact fees, local option fuel taxes, and developer contributions (for which impact fee credits are provided).

Credit Component

CAPITAL IMPROVEMENT CREDIT

To avoid overcharging new development for the public facilities impact fees, a review of the capital funding program was completed. The purpose of this review was to determine any potential revenue credits generated by new development that are being used for expansion of capital facilities and land included in the inventory. It should be noted that the credit component does not include any capital renovation, maintenance, or operations expenses, as these types of expenditures cannot be funded with impact fee revenue.

An analysis was completed to determine the current transportation funding sources for the City of Port Orange based on the FY 2023 – 2028 City of Port Orange Capital Improvement Program (CIP). The City has an average of $3,391,124 per year programmed for roadway transportation improvements. The CIP contains numerous projects consisting of roadway widening, intersection improvements, and additional turning lanes. All but one of the projects are funded via the Transportation Impact Fee Fund and the Transportation Planning Organization (TPO) Grant funding. The CIP currently has 12 transportation projects.

A breakdown of transportation projects and funding sources is shown in Table 21.

Table 21: CIP Transportation Projects

Project Title	Project Type	Funding Source: Property Taxes	Funding Source: TPO Grant	Funding Source: Transportation Fund
Willow Run Blvd. Widening	Capacity		X	X
Willow Run Blvd. Sidewalk (South)	New Sidewalk		X	X
Madeline Ave. (East) and Bruner Rd. Trail/Sidewalks	New Sidewalk		X	X
Madeline Avenue (West) Sidewalk/Trail	New Sidewalk		X	X
Taylor Rd/Williamson Blvd. Intersection Improvements	Reconstruct / Ped Improve / Safety		X	X
Taylor Rd./Clyde Morris Blvd. Intersection Improvements	Capacity		X	X
Williamson Blvd. and Willow Run Blvd. Sidewalk	New Sidewalk		X	X
Yorktowne Boulevard Northbound & Southbound Turn Lanes	Capacity / Ped Improvements		X	X
Widening of Madeline Avenue Between Clyde Morris Blvd & Nova Road	Capacity		X	X
Spruce Creek Road Sidewalks Gaps and Curb Ramp Replacement	Pedestrian Improvements		X	X
Dunlawton and Yorktowne Turn Lanes Bundle	Capacity	X	X	
Sidewalk Gap Bundle	New Sidewalk		X	X

Gasoline Tax Equivalent Credit

The present value of the portion of non-impact fee funding generated by new development over a 25-year period that is expected to be expended on capacity expansion projects was credited against the cost of the system consumed by travel associated with new development. In order to provide a connection to the demand component, which is measured in terms of travel, the non-impact fee dollars were converted to a fuel tax equivalency.

Methodology

The amount of gas-tax-supported funding for capacity expanding road improvements that can be anticipated over the long-term is estimated based on recent City of Port Orange gas tax revenue history. Pursuant to the interlocal agreement entered into between the County and municipalities within the County representing a majority of the incorporated area population within the County, the proceeds of the taxes are divided and distributed by the State Department of Revenue to the County and eligible municipalities. The proportion distributed to the City of Port Orange is 5.017 percent.[1] Table 22 shows the actual revenues over the past five (5) years.

[1] Florida Department of Revenue, Office of Tax Research

Table 22: Local Option Gas Tax Distributions

Tax [1]	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022 [2]
5 Cent	$ 572,440	$ 566,641	$ 576,562	$ 566,787	$ 524,716
6 Cent	$ 786,856	$ 765,741	$ 776,303	$ 771,714	$ 731,399
Totals:	$ 1,341,296	$ 1,332,382	$ 1,352,865	**$ 1,338,501**	$ 1,256,115

[1] City of Port Orange, Finance Department
[2] For FY22: 10 months received; 2 months estimated

In addition to the amount distributed to the city, the amount of gallons sold is necessary for the credit computation. The gallons sold in Volusia County is derived from the Florida Department of Revenue, "Certificate of Taxable Gallons, Fiscal Year 2020-2021, and is subsequently extrapolated to determine the same for Port Orange. Data attributed to Fiscal Year 2020-2021 will be used for this study.

Table 23: Funding per Gallon

Entity		FY 2020-2021
Volusia County [1]		
	Total Funding	$ 14,861,036
1	Annual Gallons Sold	266,017,688
	Annual Funding per Gallon	$ 0.0558
City of Port Orange		
	Total Funding	**$ 1,338,501**
	Annual Gallons Sold [2]	24,000,000
	Annual Funding per Gallon	$ 0.0558

[1] Florida Department of Revenue, "Certificate of Taxable Gallons, Fiscal Year 2020-2021"
[2] Extrapolated

City

The City does not have a history of spending locally allocated gas tax revenues on capacity expansion projects in recent years. However, with anticipated continued growth and development, as well as the need for capacity improvements, a gas tax credit is given.

County

Based on a review of the Volusia County CIP, it was determined that the County has not programmed any funds to be spent on capacity expansion projects in the City of Port Orange. There are roadway and bridge projects but none providing capacity improvements. As such, no credit is given for gas tax revenues received by the County and spent in the city.

The other inputs to the Gas Tax Credit are:

- Average fuel efficiency,
- Effective days per year, and
- Net Present Value (NPV) of the annual funding per daily vehicle miles.

Fuel Efficiency

According to the U.S. Department of Transportation, Bureau of Transportation Statistics [1], the average U.S. light duty vehicle fuel efficiency in miles per gallon (mpg) is 22.9 mpg. The most recent data is for the year 2020.

Effective Days per Year

An effective 365 days per year of operation was assumed for all land uses in the proposed fee. However, this will not be the case for all land uses since some uses operate only on weekdays (e.g., office buildings) and/or only seasonally (e.g., schools). The use of 365 days per year, therefore, provides a conservative estimate, ensuring that gasoline taxes are adequately credited against the fee.

Net Present Value

The NPV variables are facility life and interest rate. The roadway facility life used in the analysis is 25 years, which represents the reasonable life of a roadway. The interest rate is the discount rate at which gasoline tax revenues might be bonded. It is used to compute the present value of the gasoline taxes generated by new development. At the time of this analysis, the national average interest rate on 20-year AAA municipal bonds and AA municipal bonds varies from 3.35 to 3.75 percent. [2] The discount rate of 3.5 percent is close to the average and was used in the calculation. Table 24 shows the calculations based on the previously mentioned assumptions.

Present Value

Present Value = calculation of the present value of a uniform series of cash flows, gas tax payments in this case, given an interest rate, "i," and a number of periods, "n;" for 3.50% interest and a 25-year facility life, the uniform series present worth factor is 16.13. The present value factor is the factor that is used to indicate the present value of cash to be received in the future and is based on the time value of money. This PV factor is a number that is always less than one and is calculated by one divided by one plus the rate of interest to the power, i.e., the number of periods over which payments are to be made. Solving for Uniform Series Present Worth (USPW) factor. Where; *i* = interest rate and *n* = number of periods.

$$\text{USPW} = \frac{(1+i)^{n}-1}{i\,(1+i)^{n}} = \frac{(1+.037)^{25}-1}{.037(1+.037)^{25}} = \frac{2.48-1}{0.037*2.48} = \frac{1.48}{0.09176} = 16.13$$

[1] https://www.bts.gov/content/average-fuel-efficiency-us-light-duty-vehicles

[2] fmsbonds.com/market-yields

Table 24: Credit per VMT

Total Annual Gas Tax Funding	$ 1,338,501
÷ Annual Gallons Sold	24,000,000
Annual Funding per Gallon	$ 0.0558
÷ Average Fuel Efficiency (mpg)	22.9
Funding per Daily Vehicle Mile	$ 0.0024
x Days per Year	365
Annual Funding per Daily Vehicle-Mile	$ 0.89
x Net Present Value Factor (25 Years)	$ 16.13
Gas Tax Funding Credit per VMT	$ 14.34

Assuming that road improvements in Port Orange continue to receive a similar amount of County local option gas tax revenues over the long term, new development will generate the present value equivalent of $14.34 in capacity funding per VMT over the next 25 years. This is the amount of credit that should be applied against the cost of accommodating the transportation demands of new development. The net cost per Vehicle Mile of Capacity (VMC) is $461.85, as shown in Table 25.

Table 25: Net Cost per Service Unit

Road Cost per VMT	$ 476.19
- Gas Tax Credit per VMT	$ (14.34)
Net Road Cost per VMT	$ 461.85

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CALCULATED TRANSPORTATION IMPACT FEE SCHEDULE

Detailed impact fee calculations for each land use are included in Appendix D, which includes the major land use categories and the impact fees for the individual land uses contained in each of the major categories. For each land use, Appendix D illustrates the following:

- Demand component variables (trip rate, trip length, and percent of new trips);
- Total impact fee cost;
- Annual gas tax credit;
- Present value of the gas tax credit; and
- Net transportation impact fee.
- Current City of Port Orange transportation impact fee
- Percent difference between the calculated impact fee and current adopted impact fee

It should be noted that the net impact fee shown in Appendix D is not necessarily a recommended fee, but instead represents the technically calculated impact fee per unit of land use that could be charged in the City of Port Orange.

In order to ensure comprehension of the Transportation Impact Fee calculation, a step-by-step sample calculation is presented. The following example is for the Single Family Residential (Detached) land use category (ITE Land Use Code 210), using information from the impact fee schedules included in Appendix D.

Step 1: VMT = Trip Rate x Trip Length x Percent New Trips

Trip Rate = 9.43
Trip Length = 0.58 miles
Percent of New Trips = 100%

VMT = (9.43 x 0.58 x 100 %) = **5.47**

Step 2: Daily VMT per Land Use = VMT / 2

VMT = 5.47

Daily VMT = 5.47 / 2 = **2.73**

Step 3: Cost per VMT = Cost per lane mile / added capacity per lane mile

Total Cost per lane mile: $5,000,000
Added capacity per lane mile = 10,500

Cost per VMT = $5,000,000 / 10,500 = **$476.19**

Step 4: Total impact cost = Daily VMT per Land Use x Cost per VMT

Daily VMT for Single Family Residential= 2.73 Cost per VMT = $476.19	Total Impact Cost = 6.41 x $587.50= **$1,302.24**

Step 5: Credit per VMT= ($/gallon used for capital improvements / Fuel Efficiency) x Effective Days per year (365) x Present value of gas tax payments

$/Gallon used for capital improvements = $.0558 Fuel Efficiency = 22.90 mpg Effective days per year = 365 Present Value of Gas Tax Payments= $16.13	Credit per VMT = (($.0558 / 22.90) x 365) x $16.13 = **$14.34**

Step 6: Gas Credit = Daily VMT per Land Use x Credit per VMT

Daily VMT for Single Family Residential = 2.73 Credit per VMT = $14.34	Gas Credit = (2.73 x $14.34) = **$39.22**

Step 7: Net Impact Fee = Total Impact cost – Gas Credit

Total Impact Cost for Single Family Residential = $1,302.24
Gas Credit for Single Family Residential = $39.22

Net Impact Fee = ($1,302.24 - $39.22) = **$1,263.02 (at 100%)**

Rounded = $1,263

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Transportation Impact Fee Comparison

As part of the effort in developing the City of Port Orange transportation impact fee program, a comparison of calculated fees to road/transportation impact fee schedules adopted in other jurisdictions was completed, as shown in Table 26. Note that differences in fee levels for a given land use can be caused by several factors, including the year of the technical study, adoption percentage, study methodology including variation in costs, credits, and travel demand, land use categories included in the fee schedule, etc.

This table includes ten (10) land uses with single family detached as the residential land use, and nine (9) non-residential land uses. The impact fees for the peer cities are then summarized, leading to the highest, lowest, and average for the ten land use categories. The fees associated with Orange City are, in many cases, significantly lower than the rest and were subsequently eliminated from the averaging to reduce potential skewing of the data. The City of New Smyrna Beach has the lowest fees in all land use categories, compared to the other cities, which will slightly skew the analysis. Nevertheless, as depicted in the charts and **Error! Reference source not found.**, the proposed fees for the City of Port Orange are lower than the average for the selected peer cities.

Figure 7 and Figure 8 provide charts to visualize the position of Port Orange in comparison to the peer cities.

Although there is some variation, it is not recommended that Port Orange's calculated fees be modified overall to match the averages derived from the city samples. The updated transportation impact fees for the various land use categories are shown in Table 27.

The detailed fee schedule that includes the calculations shown above for all land uses is presented in Appendix D. It should be noted that in all cases where the proposed impact fee is less than the current fee, the Trip Generation Rate (TGR) applied in the previous study was for some reason significantly higher than the ITE TGR.

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Table 26: Transportation Impact Fee Comparison

Land Use	Unit of Measure	Port Orange (Existing)	Port Orange (Proposed)	Palm Coast	Deltona	Ocoee	New Smyrna Beach	Orange City	Apopka
Fee Schedule Date		2005	2023	2022	2017	2022	2019	2019	2022
Assessed Portion of Calculated Fee		100%	100%	100%	100%	100%	100%	100%	100%
Residential:									
Single Family Detached	Du	$ 902	$ 1,263	$ 3,139	$ 1,044	$ 3,944	$ 1,143	$ 622	$ 3,101
Non-Residential:									
General Light Industrial	1,000 sf	$ 357	$ 600	$ 1,773	$ 1,308	$ 2,497	$ 833	$ 340	$ 2,633
Warehousing	1,000 sf	$ 451	$ 211	$ 1,773	$ 449	$ 1,776	$ 597	$ 260	$ 1,877
Hotel	1,000 sf	$ 665	$ 710	$ 1,852	$ 1,029	$ 2,668	$ 830	$ 362	$ 3,212
Day Care Center	1,000 sf	$ 1,844	$ 4,249	$ 5,119	$ 2,416	$ 8,324	$ 2,335	$ 1,220	$ 6,045
Place of Worship	1,000 sf	$ 526	$ 1,090	$ 2,268	$ 698	$ 3,230	$ 667	$ 340	$ 2,969
General Office	1,000 sf	$ 1,646	$ 1,502	$ 3,798	$ 1,638	$ 4,753	$ 2,085	$ 1,210	$ 4,995
Shopping Center (>150ksf)	1,000 sf	$ 2,217	$ 2,872	$ 6,936	$ 2,075	$ 4,847	$ 1,380	$ 880	$ 10,686
Bank (Drive-through)	1,000 sf	$ 5,925	$ 4,368	$ 12,289	$ 7,005	$ 9,608	$ 7,503	$ 8,710	$ 20,225
Fast Food w/Drive Thru	1,000 sf	$ 9,939	$ 11,173	$ 23,042	$ 41,461	$ 23,156	$ 12,585	$ 6,450	$ 24,423

[1] Represents that portion of the maximum calculated fee for each city/county that is actually charged. Does not account for moratoriums/suspension.
[2] du = dwelling units
[3] Source: Appendix D
[4] Source: City of Palm Coast, FL Summary of Application and Impact Fees (December 21, 2021) (Note: Fast Food w/Drive Thru unit is Lanes)
[5] Source: City of Deltona, Planning and Development Services
[6] Source: City of Ocoee, Florida – Impact Fee Schedule
[7] Source: City of New Smyrna Beach, Florida – Impact Fees
[8] Source: City of Orange City, Development Services Department
[9] Source: City of Apopka, Community Development Department, Engineering Division

Figure 7: Transportation Impact Fee Comparison per Single Family Residential Unit

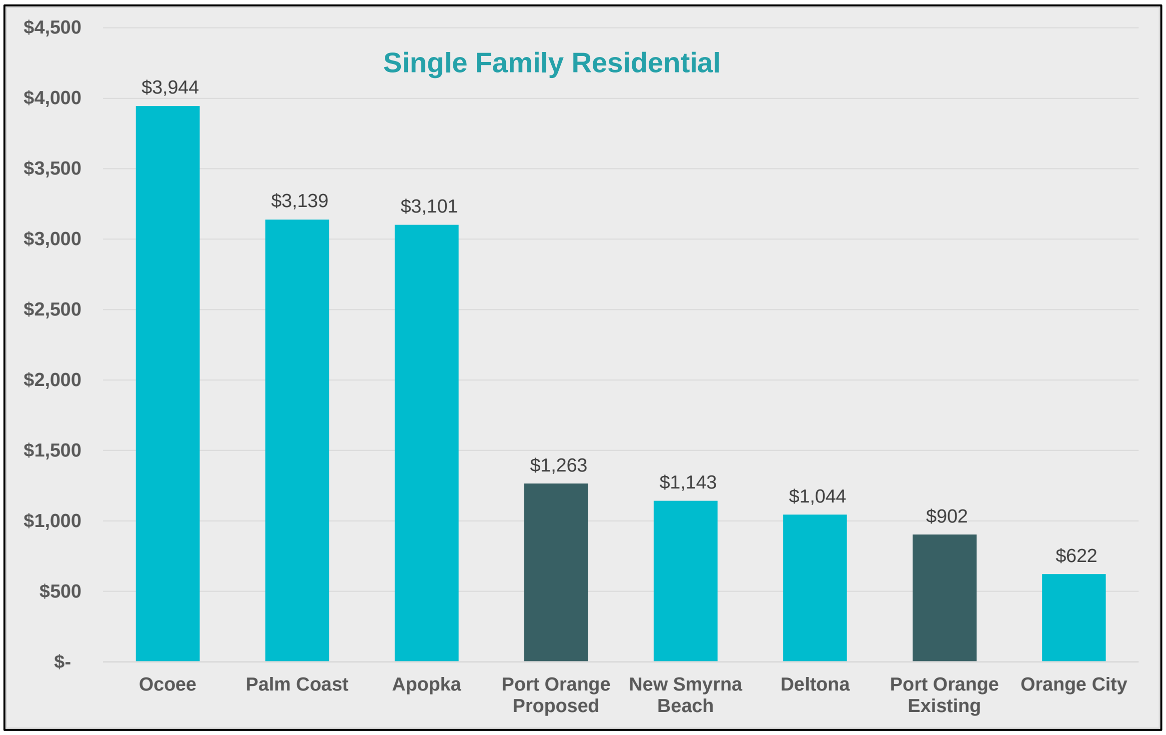
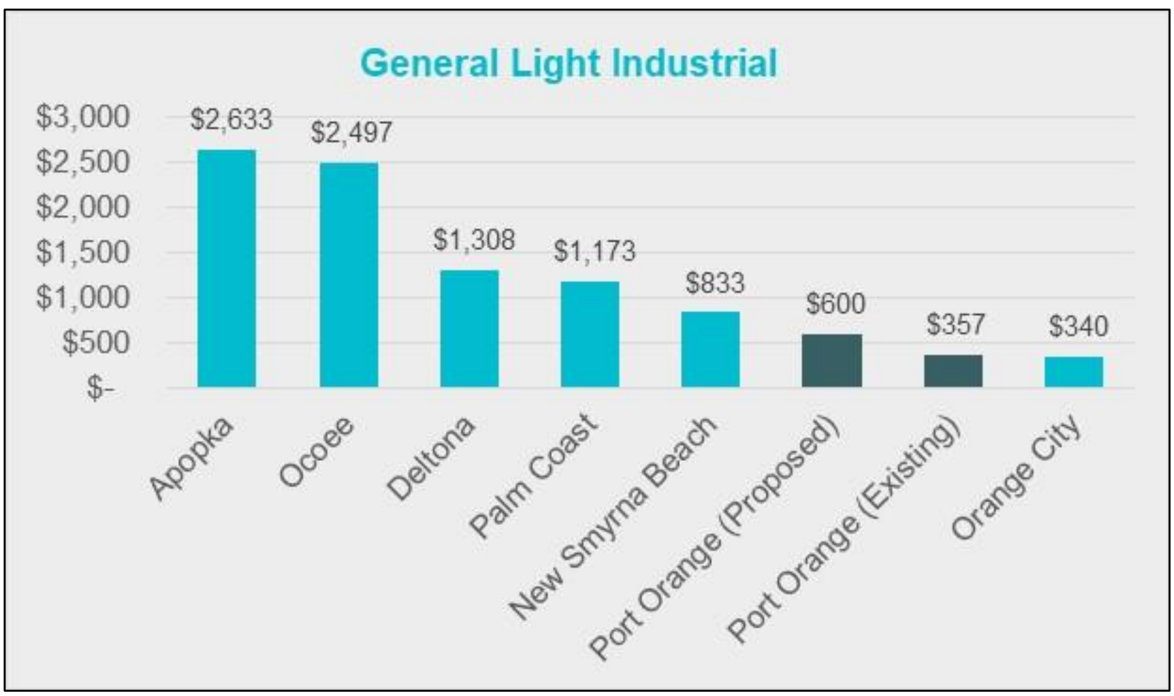
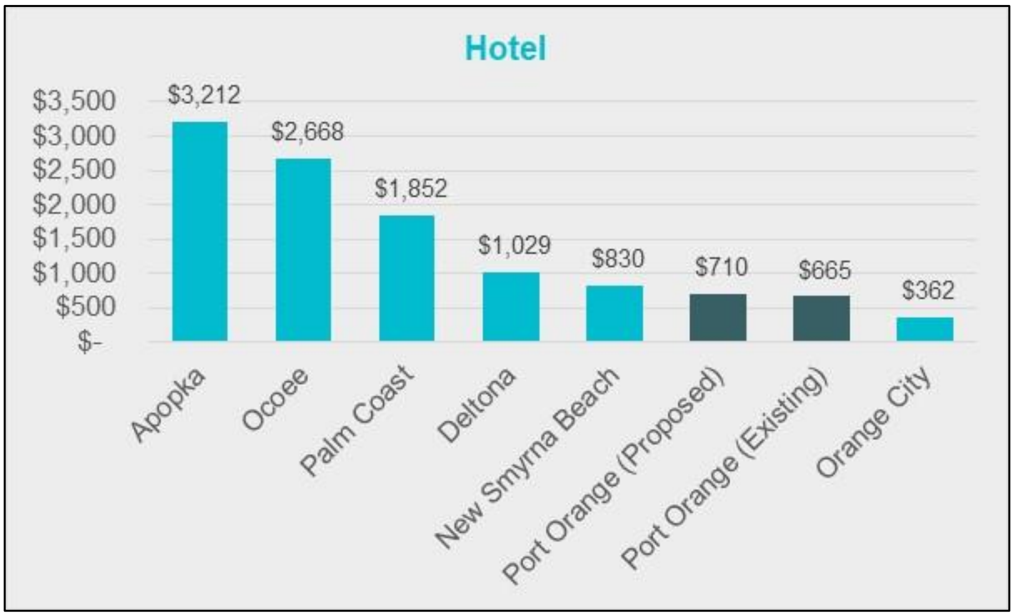


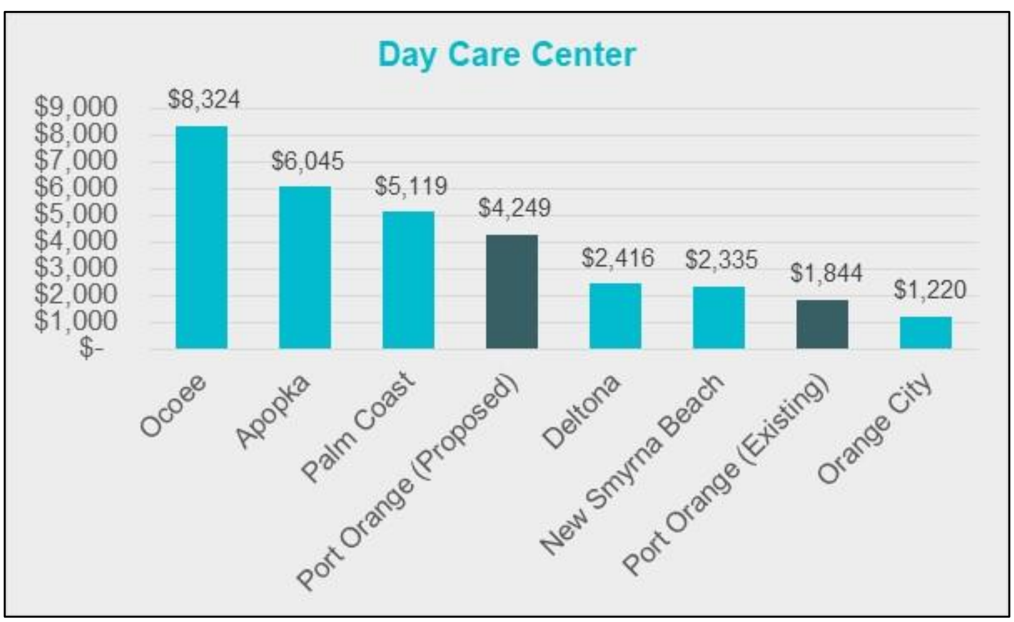
Figure 8: Transportation Impact Fee Comparisons for Non-Residential



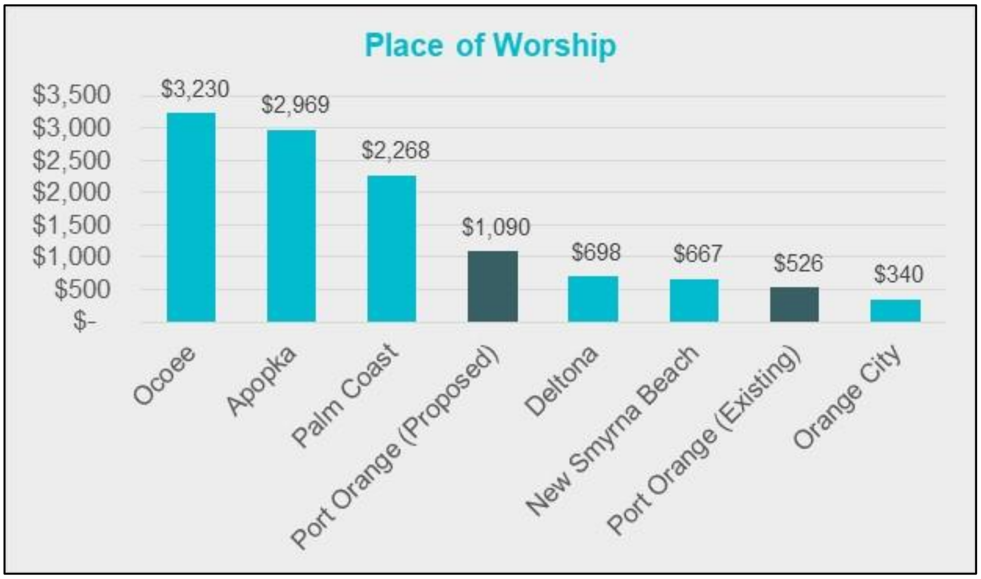
Warehousing
$2,000
$1,800
$1,600
$1,400
$1,200
$1,000
$800
$600
$400
$200
$-
$1,877
$1,776
$1,773
$597
$451
$449
$260
$211
Apopka
Ocoee
Palm Coast
New Smyrna Beach
Port Orange (Existing)
Deltona
Orange City
Port Orange (Proposed)



Hotel
$3,500
$3,000
$2,500
$2,000
$1,500
$1,000
$500
$-
$3,212
$2,668
$1,852
$1,029
$830
$710
$665
$362
Apopka
Ocoee
Palm Coast
Deltona
New Smyrna Beach
Port Orange (Proposed)
Port Orange (Existing)
Orange City

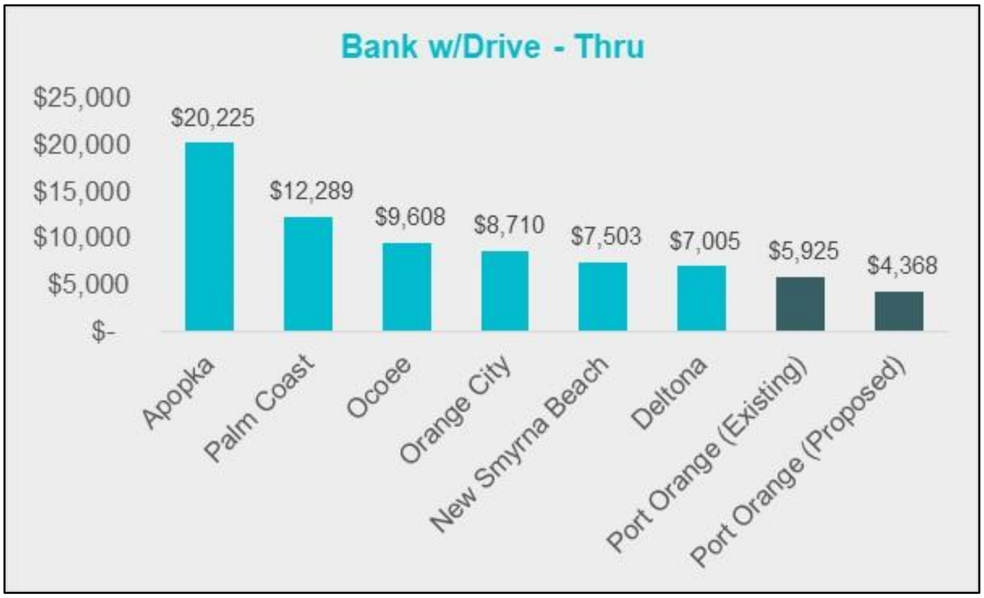


Day Care Center
$9,000
$8,000
$7,000
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$-
$8,324
$6,045
$5,119
$4,249
$2,416
$2,335
$1,844
$1,220
Ocoee
Apopka
Palm Coast
Port Orange (Proposed)
Deltona
New Smyrna Beach
Port Orange (Existing)
Orange City


Place of Worship
$3,500
$3,000
$2,500
$2,000
$1,500
$1,000
$500
$-
$3,230
$2,969
$2,268
$1,090
$698
$667
$526
$340
Ocoee
Apopka
Palm Coast
Port Orange (Proposed)
Deltona
New Smyrna Beach
Port Orange (Existing)
Orange City


General Office
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$-
$4,995
$4,573
$3,798
$2,085
$1,646
$1,638
$1,502
$1,210
Apopka
Ocoee
Palm Coast
New Smyrna Beach
Port Orange (Existing)
Deltona
Port Orange (Proposed)
Orange City


Shopping Center
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$-
$10,686
$6,936
$4,847
$2,872
$2,217
$2,075
$1,380
$880
Apopka
Palm Coast
Ocoee
Port Orange (Proposed)
Port Orange (Existing)
Deltona
New Smyrna Beach
Orange City


Bank w/Drive - Thru
$25,000
$20,000
$15,000
$10,000
$5,000
$-
$20,225
$12,289
$9,608
$8,710
$7,503
$7,005
$5,925
$4,368
Apopka
Palm Coast
Ocoee
Orange City
New Smyrna Beach
Deltona
Port Orange (Existing)
Port Orange (Proposed)

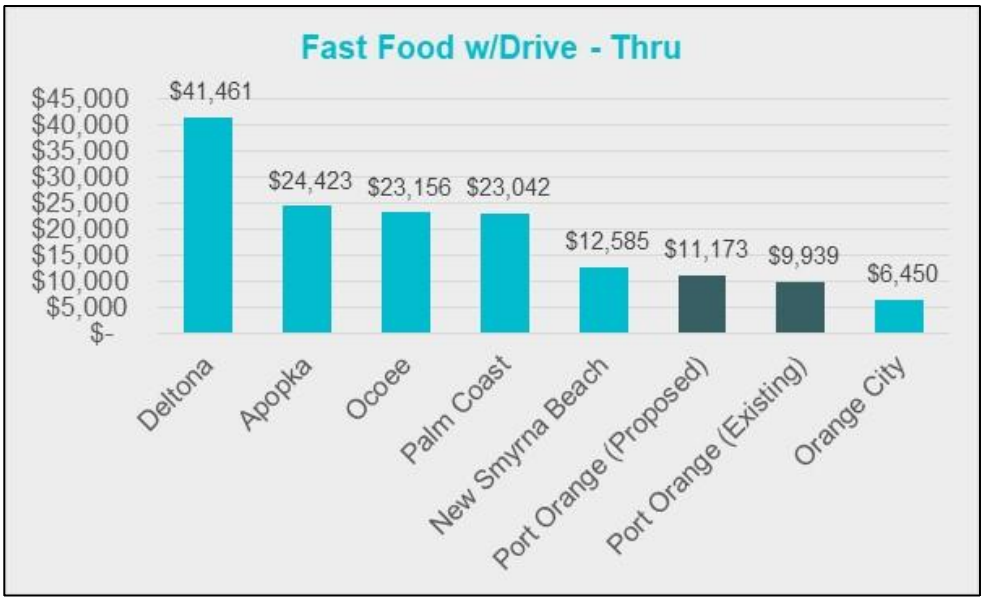

Fast Food w/Drive - Thru
$45,000
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$-
$41,461
$24,423
$23,156
$23,042
$12,585
$11,173
$9,939
$6,450
Deltona
Apopka
Ocoee
Palm Coast
New Smyrna Beach
Port Orange (Proposed)
Port Orange (Existing)
Orange City

Table 27: Transportation Impact Fee

Land Use	ITE LUC	Unit of Measure	Year 2023	Year 2024	Year 2025	Year 2026 and Onward
INDUSTRIAL						
General Light Industrial	110	1,000 SF	$ 402	$ 446	$ 491	$ 536
Industrial Park	130	1,000 SF	$ 415	$ 415	$ 415	$ 415
Manufacturing	140	1,000 SF	$ 406	$ 451	$ 496	$ 542
Warehousing	150	1,000 SF	$ 211	$ 211	$ 211	$ 211
Mini-Warehouse	151	1,000 SF	$ 165	$ 179	$ 179	$ 179
RESIDENTIAL						
Single-Family Detached Housing	210	DU	$ 992	$ 1,083	$ 1,173	$ 1,263
Multifamily Housing (Low-Rise)	220	DU	$ 724	$ 784	$ 843	$ 903
Multifamily Housing (Mid-Rise)	221	DU	$ 608	$ 608	$ 608	$ 608
Multifamily Housing (High-Rise)	222	DU	$ 608	$ 608	$ 608	$ 608
Low-Rise Residential with Ground-Floor Commercial	230	GFA (1-25K)	$ 452	$ 461	$ 461	$ 461
Mid-Rise Residential with Ground-Floor Commercial	231	GFA (1-25K)	$ 461	$ 461	$ 461	$ 461
High-Rise Residential with Ground-Floor Commercial	232	GFA (1-25K)	$ 461	$ 461	$ 461	$ 461
Mobile Home Park	240	DU	$ 393	$ 436	$ 480	$ 524
LODGING						
Hotel	310	Rooms	$ 687	$ 710	$ 710	$ 710
Motel	320	Rooms	$ 344	$ 344	$ 344	$ 344
RECREATIONAL						
Campground/Recreational Vehicle Park	416	Sites	$ 328	$ 362	$ 362	$ 362
Marina	420	Berths	$ 323	$ 323	$ 323	$ 323
Movie Theater	445	Screens	$ 4,694	$ 5,215	$ 5,737	$ 6,258
Health/Fitness Club	492	1,000 SF	$ 4,344	$ 4,344	$ 4,344	$ 4,344
INSTITUTIONAL						
Place of Worship	560	1,000 SF	$ 592	$ 658	$ 723	$ 789
Day Care Center	565	1,000 SF	$ 2,075	$ 2,305	$ 2,536	$ 2,766
MEDICAL						
Hospital	610	1,000 SF	$ 1,180	$ 1,268	$ 1,355	$ 1,442
Nursing Home	620	Beds	$ 114	$ 126	$ 139	$ 152
Clinic	630	1,000 SF	$ 5,036	$ 5,036	$ 5,036	$ 5,036
Animal Hospital/Veterinary Clinic	640	1,000 SF	$ 989	$ 1,099	$ 1,209	$ 1,319
OFFICE						
General Office Building	710	1,000 SF	$ 1,502	$ 1,502	$ 1,502	$ 1,502
Small Office Building	712	1,000 SF	$ 1,987	$ 1,987	$ 1,987	$ 1,987
Corporate Headquarters Building	714	1,000 SF	$ 587	$ 653	$ 718	$ 783
Medical-Dental Office Building	720	1,000 SF	$ 2,895	$ 3,216	$ 3,538	$ 3,860
Office Park	750	1,000 SF	$ 1,513	$ 1,529	$ 1,529	$ 1,529
Research Center	760	1,000 SF	$ 717	$ 796	$ 876	$ 956
Business Park	770	1,000 SF	$ 1,530	$ 1,662	$ 1,662	$ 1,662

Land Use	ITE LUC	Unit of Measure	Year 2023	Year 2024	Year 2025	Year 2026 and Onward
RETAIL						
Building Materials and Lumber Store	812	1,000 SF	$ 1,632	$ 1,632	$ 1,632	$ 1,632
Hardware/Paint Store	816	1,000 SF	$ 772	$ 772	$ 772	$ 772
Nursery (Garden Center)	817	1,000 SF	$ 6,517	$ 6,517	$ 6,517	$ 6,517
Shopping Center (>150k)	820	1,000 SF	$ 2,381	$ 2,544	$ 2,708	$ 2,872
Shopping Plaza (40-150k)	821	1,000 SF	$ 7,332	$ 7,332	$ 7,332	$ 7,332
Strip Retail Plaza (<40k)	822	1,000 SF	$ 4,225	$ 4,225	$ 4,225	$ 4,225
Automobile Sales (New)	840	1,000 SF	$ 2,228	$ 2,421	$ 2,615	$ 2,808
Automobile Sales (Used)	841	1,000 SF	$ 2,208	$ 2,382	$ 2,556	$ 2,729
Tire Superstore	849	1,000 SF	$ 1,099	$ 1,221	$ 1,343	$ 1,466
Supermarket	850	1,000 SF	$ 2,421	$ 2,690	$ 2,959	$ 3,228
Convenience Store (w/o gas station)	851	1,000 SF	$ 7,418	$ 8,049	$ 8,681	$ 9,312
Home Improvement Superstore	862	1,000 SF	$ 1,433	$ 1,593	$ 1,752	$ 1,911
Pharmacy/Drugstore without Drive-Through Window	880	1,000 SF	$ 3,774	$ 3,774	$ 3,774	$ 3,774
Pharmacy/Drugstore with Drive-Through Window	881	1,000 SF	$ 1,568	$ 1,743	$ 1,917	$ 2,091
Marijuana Dispensary	882	1,000 SF	$ 8,737	$ 8,737	$ 8,737	$ 8,737
Furniture Store	890	1,000 SF	$ 280	$ 311	$ 342	$ 374
Liquor Store	899	1,000 SF	$ 6,516	$ 6,516	$ 6,516	$ 6,516
SERVICES						
Walk-in Bank	911	1,000 SF	$ 3,417	$ 3,796	$ 4,176	$ 4,556
Drive-in Bank	912	1,000 SF	$ 4,368	$ 4,368	$ 4,368	$ 4,368
Fine Dining Restaurant	931	1,000 SF	$ 3,869	$ 4,170	$ 4,470	$ 4,770
High-Turnover (Sit-Down) Restaurant	932	1,000 SF	$ 5,663	$ 6,209	$ 6,209	$ 6,209
Fast-Food Restaurant without Drive-Through Window	933	1,000 SF	$ 10,864	$ 11,789	$ 12,713	$ 13,638
Fast-Food Restaurant with Drive-Through Window	934	1,000 SF	$ 10,556	$ 11,173	$ 11,173	$ 11,173
Fast-Food Restaurant with Drive-Through Window and No Indoor Seating	935	1,000 SF	$ 16,829	$ 16,829	$ 16,829	$ 16,829
Coffee/Donut Shop without Drive-Through Window	936	1,000 SF	$ 3,245	$ 3,245	$ 3,245	$ 3,245
Coffee/Donut Shop with Drive-Through Window	937	1,000 SF	$ 2,834	$ 2,834	$ 2,834	$ 2,834
Coffee/Donut Shop with Drive-Through Window and No Indoor Seating	938	Lanes	$ 951	$ 951	$ 951	$ 951
Quick Lubrication Vehicle Shop	941	Positions	$ 1,845	$ 2,050	$ 2,255	$ 2,460
Gasoline/Service Station	944	Positions	$ 4,953	$ 4,953	$ 4,953	$ 4,953
Convenience Store/Gas Station	945	Positions	$ 5,998	$ 6,196	$ 6,196	$ 6,196
Self-Service Car Wash	947	Wash Stalls	$ 3,526	$ 3,847	$ 3,847	$ 3,847
Automated Car Wash	948	1,000 SF	$ 12,487	$ 12,487	$ 12,487	$ 12,487
Brewery Tap Room	971	1,000 SF	$ 4,787	$ 4,787	$ 4,787	$ 4,787
Drinking Place	975	1,000 SF	$ 7,033	$ 7,627	$ 8,220	$ 8,814

APPENDIX A:

FDOT Q/LOS TABLE 1

TABLE 1

Generalized Annual Average Daily Volumes for Florida's Urbanized Areas

January 2020

INTERRUPTED FLOW FACILITIES

STATE SIGNALIZED ARTERIALS

Class I (40 mph or higher posted speed limit)

Lanes	Median	B	C	D	E
2	Undivided	*	16,800	17,700	**
4	Divided	*	37,900	39,800	**
6	Divided	*	58,400	59,900	**
8	Divided	*	78,800	80,100	**

Class II (35 mph or slower posted speed limit)

Lanes	Median	B	C	D	E
2	Undivided	*	7,300	14,800	15,600
4	Divided	*	14,500	32,400	33,800
6	Divided	*	23,300	50,000	50,900
8	Divided	*	32,000	67,300	68,100

Non-State Signalized Roadway Adjustments

(Alter corresponding state volumes by the indicated percent.)

Non-State Signalized Roadways - 10%

Median & Turn Lane Adjustments

Lanes	Median	Exclusive Left Lanes	Exclusive Right Lanes	Adjustment Factors
2	Divided	Yes	No	+5%
2	Undivided	No	No	-20%
Multi	Undivided	Yes	No	-5%
Multi	Undivided	No	No	-25%
–	–	–	Yes	+ 5%

One-Way Facility Adjustment

Multiply the corresponding two-directional volumes in this table by 0.6

BICYCLE MODE[2]

(Multiply vehicle volumes shown below by number of directional roadway lanes to determine two-way maximum service volumes.)

Paved Shoulder/Bicycle Lane Coverage	B	C	D	E
0-49%	*	2,900	7,600	19,700
50-84%	2,100	6,700	19,700	>19,700
85-100%	9,300	19,700	>19,700	**

PEDESTRIAN MODE[2]

(Multiply vehicle volumes shown below by number of directional roadway lanes to determine two-way maximum service volumes.)

Sidewalk Coverage	B	C	D	E
0-49%	*	*	2,800	9,500
50-84%	*	1,600	8,700	15,800
85-100%	3,800	10,700	17,400	>19,700

BUS MODE (Scheduled Fixed Route)[3]

(Buses in peak hour in peak direction)

Sidewalk Coverage	B	C	D	E
0-84%	> 5	≥ 4	≥ 3	≥ 2
85-100%	> 4	≥ 3	≥ 2	≥ 1

UNINTERRUPTED FLOW FACILITIES

FREEWAYS

Core Urbanized

Lanes	B	C	D	E
4	47,600	66,400	83,200	87,300
6	70,100	97,800	123,600	131,200
8	92,200	128,900	164,200	174,700
10	115,300	158,900	203,600	218,600
12	136,500	192,400	246,200	272,900

Urbanized

Lanes	B	C	D	E
4	45,900	62,700	75,600	85,400
6	68,900	93,900	113,600	128,100
8	91,900	125,200	151,300	170,900
10	115,000	156,800	189,300	213,600

Freeway Adjustments

Auxiliary Lanes Present in Both Directions	Ramp Metering
+ 20,000	+ 5%

UNINTERRUPTED FLOW HIGHWAYS

Lanes	Median	B	C	D	E
2	Undivided	11,700	18,000	24,200	32,600
4	Divided	36,300	52,600	66,200	75,300
6	Divided	54,600	78,800	99,400	113,100

Uninterrupted Flow Highway Adjustments

Lanes	Median	Exclusive left lanes	Adjustment factors
2	Divided	Yes	+5%
Multi	Undivided	Yes	-5%
Multi	Undivided	No	-25%

[1] Values shown are presented as two-way annual average daily volumes for levels of service and are for the automobile/truck modes unless specifically stated. This table does not constitute a standard and should be used only for general planning applications. The computer models from which this table is derived should be used for more specific planning applications. The table and deriving computer models should not be used for corridor or intersection design, where more refined techniques exist. Calculations are based on planning applications of the HCM and the Transit Capacity and Quality of Service Manual.

[2] Level of service for the bicycle and pedestrian modes in this table is based on number of vehicles, not number of bicyclists or pedestrians using the facility.

[3] Buses per hour shown are only for the peak hour in the single direction of the higher traffic flow.

* Cannot be achieved using table input value defaults.

** Not applicable for that level of service letter grade. For the automobile mode, volumes greater than level of service D become F because intersection capacities have been reached. For the bicycle mode, the level of service letter grade (including F) is not achievable because there is no maximum vehicle volume threshold using table input value defaults.

Source:
Florida Department of Transportation
Systems Implementation Office
https://www.fdot.gov/planning/systems/

APPENDIX B:

LAND USE DEFINITIONS

Appendix B: Land Use Definitions

Residential

Single-Family Detached - Any single-family detached home on an individual lot is included in this category. A typical example of this land use is a home in a suburban subdivision. Also included are duplex residential units and manufactured homes and other residential land uses not specified above.

Multi-Family - This land use includes both low-rise ("walk-up" dwellings) and high-rise multifamily apartments. An apartment is defined as a dwelling unit that is located within the same building with three or more dwelling units. Also included in this land use are residential condominiums, townhomes, triplex and quadplex units. Residential condominiums and townhomes are defined as single-family units that have at least one other single-family unit within the same building structure.

Independent Senior Living Facility - Retirement communities - restricted to adults or senior citizens - contain residential units like apartments or condominiums and are usually self-contained villages. They may also contain special services such as medical facilities, dining facilities, and some limited supporting retail facilities.

Office (Service)

General Office Building - A general office building houses one or more tenants and is the location where affairs of a business, commercial or industrial organization, and professional activity are conducted. The building or buildings may be limited to one tenant or contain a mixture of tenants including professional services, insurance companies, investment brokers, company headquarters, and services for the tenants such as a bank or savings and loan, a restaurant or cafeteria, and several retail facilities. Also included in this category are office parks, and other office uses not specified above.

Medical Office Building – A building that provides diagnoses and outpatient care on a routine basis but is unable to provide prolonged in-house medical and surgical care. One or more private physicians or dentists generally operate this type of facility.

Commercial/Retail

Retail/Shopping Center – This includes a variety of land uses that include shopping centers, home improvement stores, hardware stores selling a complete assortment of food, household goods and materials, apparel, servicing items. A shopping center is an integrated group of commercial establishments that is planned, developed, owned, and managed as a unit. It is related to its market area in terms of size, location, and type of store. Shopping centers provide on-site parking facilities. Some centers may include non-merchandising uses such as small office professional services, post offices, banks, health clubs, video rentals, and recreational facilities such as ice-skating rinks or video arcades.

Restaurant - This land use consists of sit-down eating establishments. Quality and high-turnover (sit-down) restaurants are included in this category. Quality restaurants usually have a turnover rate of at least one hour or longer. The turnover rate for a high-turnover (sit-down) restaurant is usually less than one hour.

Fast Food Restaurant - This category includes fast food restaurants with or without drive-through windows, such as McDonalds, Burger King, Dunkin Donuts, and Taco Bell. Some establishments may include an indoor or outdoor playground.

Convenience Store/Gas Station - Any convenience market that sells convenience foods, newspapers, magazines, and often, beer and wine and may have gasoline pumps. Gas stations generally are located at intersections or freeway interchanges and may include facilities for servicing, repairing, fueling motor vehicles and may have convenience stores. Convenience stores/gas stations that have a fast-food restaurant contained within should be calculated on a separate basis based on the appropriate independent variable.

Grocery/Super Market – A free-standing retail store selling a complete assortment of food, food preparation, and wrapping materials and household cleaning items. Supermarkets may also contain the following products and services: ATMs, automobile supplies, bakeries, books and magazines, floral arrangements, photo center, video rental and pharmacy.

Discount Club – A discount club is a discount store or warehouse where shoppers pay a membership fee in order to take advantage of discounted prices on a wide variety of items such as food, clothing, tires, and appliances; many items are sold in large quantities or bulk.

Bank - This land use includes walk-in and drive-in banks. Walk-in banks are generally freestanding buildings with their own parking lots. These banks do not have drive-in windows. Drive-in banks provide banking facilities for the motorist while in a vehicle; many also serve patrons who walk into the building. Savings and loan companies should also be included in this category.

Pharmacy/Drugstore with Drive-Through – Pharmacies/drugstores are retail facilities that primarily sell prescription and non-prescription drugs. These facilities may also sell cosmetics, toiletries, medications, stationery, personal care products, limited food products and general merchandise. These facilities may or may-not contain drive-through windows.

Movie Theater - This land use consists of a movie or live theater and contains audience seating, single or multiple auditoriums, lobby, offices, and refreshment stands.

Furniture and Appliance Sales - A store specializing in the sale of furniture, household appliances and goods and often, carpeting.

Hotel/Motel – A place of lodging that provides sleeping accommodations, small restaurants, lounges, and meeting spaces. Some hotels or motels may provide banquet rooms or other retail and service shops. Also included in this category and extended stay hotels and business hotels.
Quick Lube Shop – A quick lubrication vehicle shop is a business where the primary activity is to perform oil change services for vehicles. Other ancillary services provided may include preventative maintenance, such as fluid and filter changes. Automobile repair service is generally not provided.

Car Wash – Facilities that allow for the cleaning of vehicles by providing stalls to park and wash the vehicles. Automated facilities may also be provided. Manual cleaning and car detailing may also take place at these facilities.

Mini-Warehouse/ Self-Storage Facilities - A self-serve storage unit or vault that is rented for the storage of goods. Each unit is physically separated from other units and access is usually provided through an overhead door or other common access point.

Golf Course – Public or privately owned golf course facilities. Some sites may have a golf driving range, pro-shop or clubhouse, restaurant and lounge, and banquet facilities.

Golf Driving Range – Outdoor facilities containing driving tees for golfers to practice. These facilities may also provide individual or small group lessons. Some may have pro-shop and/or small refreshment facilities.

Health/Fitness Club – Health and fitness clubs are privately owned facilities that may include weightlifting and gymnastics equipment, swimming pools, whirlpools, saunas, racquetball and handball courts, exercise classes and locker rooms.

Industrial (Basic)

General Industrial – General industrial includes a variety of land uses such as light industrial, manufacturing, salvage, facilities for preparation/assembly and warehouse/distribution of goods. Other uses include materials testing laboratories, high-tech facilities and assemblers of technical equipment. Most facilities are free standing and devoted to a single use. Also included in this category are any other industrial uses not specified above.

Industrial Park – Industrial parks contain a number of industrial or related facilities. They are characterized by a mix of light manufacturing, high-tech assembly, service, and minimal warehousing. Many parks contain highly diversified facilities-some with a large number of small businesses and others with one or two dominant industries.

Manufacturing – Facilities where the primary activity is the conversion or fabrication of raw materials to finished products. In addition to production of goods, manufacturing facilities may also have ancillary office, warehouse and associated functions.

Warehousing – These facilities are primarily devoted to the storage of materials. These facilities differ from mini warehouse in that they are generally not self-service in nature.

Institutional

Private School - Private schools serve students between the kindergarten and middle school or high school levels. Private schools are usually centrally located in residential communities in order to facilitate student access and have no student drivers.

Community College - Community college provides two and four-year advanced degrees. Vocational and technical schools are other uses that may fall under this category.

Day Care Center - A day care center is a facility where care for pre-school age children is provided, normally during the daytime hours. Day care facilities generally include classrooms, offices, eating areas, and playgrounds. Some centers also provide after-school care for older children.

Hospital - A hospital is any institution where medical or surgical care is given to non-ambulatory and ambulatory patients, and overnight accommodations are provided.

Nursing Home - A nursing home is any facility whose primary purpose is to care for persons who are unable to care for themselves. The term applies to rest homes, chronic care, and convalescent homes.

Religious Facilities – Churches, synagogues or houses of worship that provide public worship services, and generally house an assembly hall or sanctuary, meeting rooms, classrooms, and occasionally dining, catering, or party facilities.

Activity Centers – A recreational center or private club such as a YMCA that may offer classes and clubs for adults and children; a day care or a nursery school, meeting rooms, swimming pools and whirlpools; saunas, tennis, racquetball and handball courts, exercise classes, weightlifting equipment and locker rooms. Some may offer a small restaurant or snack bar within.

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APPENDIX C:

FLORIDA STUDIES

Appendix C: Florida Studies Trip Characteristics Database

The Florida Studies Trip Characteristics Database includes over 200 studies on 40 different residential and non-residential land uses collected over the last 25 years. Data from these studies include trip generation, trip length, and percent new trips for each land use. This information has been used in the development of impact fees and the creation of land use plan category trip characteristics for communities throughout Florida and the U.S.

Originally developed by Tindale Oliver and Associates, the historical database estimates trip generation rates for all land uses in a roadway impact fee schedule using data from studies in the Florida Studies Database and the Institute of Transportation Engineers' (ITE) Trip Generation reference report (11th edition). In those cases when both ITE Trip Generation reference report (11th edition) and Florida Studies trip generation rate (TGR) data are available for a particular land use, the data is typically blended to increase the sample size and provide a more valid estimate of the average number of trips generated per unit of development. If no Florida Studies data is available, only TGR data from the ITE reference report is used in the fee calculation. Similarly, when using the current TGR, the database is also used as a means of estimating percent new trips.

The trip generation rate for each respective land use is calculated using machine counts that record daily traffic into and out of the site studied. The traffic count hoses are set at entrances to residential subdivisions for the residential land uses and at all access points for non-residential land uses.

The trip length information is obtained through origin-destination surveys that ask respondents where they came from prior to arriving at the site and where they intended to go after leaving the site. The results of these surveys were used to estimate average trip length by land use.

The percent new trip variable is based on assigning each trip collected through the origin-destination survey process a trip type (primary, secondary, diverted, and captured). The percent new trip variable is then calculated as 1 minus the percentage of trips that are captured.

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Hotel (ITE LUC 310)										
Location	**Size (Rooms)**	**Date**	**Total # Interviews**	**# Trip Length Interviews**	**Trip Gen Rate**	**Time Period**	**Trip Length**	**Percent New Trips**	**VMT**	**Source**
Pinellas Co, FL	174	Aug-89	134	106	12.50	7-11a/3-7p	6.30	79.0	62.21	Tindale-Oliver & Associates
Pinellas Co, FL	114	Oct-89	30	14	7.30	12-7p	6.20	47.0	21.27	Tindale-Oliver & Associates
Orange Co, FL	123	1997	-	-	6.32	-	-	-	-	Orange County
Orange Co, FL	120	1997	-	-	5.27	-	-	-	-	Orange County
Orange Co, FL	146	1997	-	-	7.61	-	-	-	-	Orange County
Orange Co, FL	252	1997	-	-	5.63	-	-	-	-	Orange County
Orange Co, FL	172	1997	-	-	6.36	-	-	-	-	Orange County
Orange Co, FL	170	1997			6.06					Orange County
Orange Co, FL	128	1997			6.10					Orange County
Orange Co, FL	200	1997			4.56					Orange County
Orange Co, FL	112	1998			2.78					Orange County
Orange Co, FL	130	1998			9.12					Orange County
Orange Co, FL	106	1998			7.34					Orange County
Orange Co, FL	98	1998			7.32					Orange County
Orange Co, FL	120	1998			5.57					Orange County
Orange Co, FL	70	1999			1.85					Orange County
Orange Co, FL	123	1999			4.81					Orange County
Orange Co, FL	123	1999			3.70					Orange County
Orange Co, FL	211	2000			2.23					Orange County
Orange Co, FL	144	2000			7.32					Orange County
Orange Co, FL	105	2001			5.25					Orange County
Orange Co, FL	891	2005	-	-	5.69	-	-	-	-	Orange County
Orange Co, FL	1,584	2005	-	-	5.88	-	-	-	-	Orange County
Orange Co, FL	210	2006	-	-	4.88	-	-	-	-	Orange County
Orange Co, FL	1499	2006	-	-	4.69	-	-	-	-	Orange County
Orange Co, FL	144	-	-	-	4.74	-	-	-	-	Orange County
Orange Co, FL	148	-	-	-	7.61	-	-	-	-	Orange County
Orange Co, FL	160	-	-	-	6.19	-	-	-	-	Orange County
Orange Co, FL	130	-	-	-	4.29	-	-	-	-	Orange County
Orange Co, FL	130	-	-	-	3.40	-	-	-	-	Orange County
Orange Co, FL	144	-	-	-	7.66	-	-	-	-	Orange County
Orange Co, FL	100	-	-	-	7.37	-	-	-	-	Orange County
Orange Co, FL	190	-	-	-	4.71	-	-	-	-	Orange County
Orange Co, FL	1501	2011	-	-	3.50	-	-	-	-	Tindale-Oliver & Associates
Orange Co, FL	174	2011			7.03					Tindale-Oliver & Associates
Orange Co, FL	238	2014	-	-	4.05	-	-	-	-	Tindale-Oliver & Associates
Total Size	10,184	36	164	Average Trip Length:			**6.25**			
ITE	1,036	7		Weighted Average Trip Length:			**6.26**			
Blended total	11,220						Weighted Percent New Trip Average:	**66.33**		
									Weighted Average Trip Generation Rate:	5.31
									ITE Average Trip Generation Rate:	7.99
									Blend of Size or Units to Florida Studies and ITE Average Trip Generation Rate:	**5.56**

Motel (ITE LUC 320)										
Location	**Size (Rooms)**	**Date**	**Total # Interviews**	**# Trip Length Interviews**	**Trip Gen Rate**	**Time Period**	**Trip Length**	**Percent New Trips**	**VMT**	**Source**
Pinellas Co, FL	48	Oct-89	46	24	-	10a-2p	2.80	65.0	-	Tindale-Oliver & Associates
Pinellas Co, FL	54	Oct-89	32	22	-	12p-7p	3.80	69.0	-	Tindale-Oliver & Associates
Pinellas Co, FL	120	Oct-89	26	22	-	2p-7p	5.20	84.6	-	Tindale-Oliver & Associates
			104	Average Trip Length:			**3.93**			
				Weighted Average Trip Length:			**4.34**			
							Weighted Percent New Trip Average:	**76.57**		

Movie Theater (ITE LUC 445)										
Location	**Size (Screens)**	**Date**	**Total # Interviews**	**# Trip Length Interviews**	**Trip Gen Rate**	**Time Period**	**Trip Length**	**Percent New Trips**	**VMT**	**Source**
Pinellas Co, FL	8	Oct-89	151	116	113.10	2p-8p	2.70	77.0	235.13	Tindale-Oliver & Associates
Pinellas Co, FL	12	Sep-89	122	116	63.40	2p-8p	1.90	95.0	114.44	Tindale-Oliver & Associates
Total Size	20.0	2	273	Average Trip Length:			**2.30**			
ITE	6.0	1		Weighted Average Trip Length:			**2.22**			
Blended total	26.0						Weighted Percent New Trip Average:	**87.80**		
									Weighted Average Trip Generation Rate:	83.28
									ITE Average Trip Generation Rate:	220.00
									Blend of Size or Units to Florida Studies and ITE Average Trip Generation Rate:	**114.83**

Nursing Home (ITE LUC 620)										
Location	Size (Beds)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Lakeland, FL	120	Mar-90	74	66	2.86	11a-4p	2.59	89.0	6.59	Tindale-Oliver & Associates
Total Size	120.0	1	74			Average Trip Length:	**2.59**			
ITE	480.0	3				Weighted Average Trip Length:	**2.59**			
Blended total	600.0						Weighted Percent New Trip Average:	**89.00**		
									Weighted Average Trip Generation Rate:	2.86
									ITE Average Trip Generation Rate:	3.06
									Blend of Size or Units to Florida Studies and ITE Average Trip Generation Rate:	**3.02**

Animal Hospital / Veterinary Clinic (ITE LUC 640)										
Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
St. Petersburg, FL	4.0	-	-	-	21.5	-	-	-	-	Tindale-Oliver & Associates
Clearwater, FL	3.0	Sep-89			44.0		1.9	70.0	-	Tindale-Oliver & Associates
Clearwater, FL	2.0	Aug-89	-	-	-	-	1.9	70.0	-	Tindale-Oliver & Associates
Total Size	7.0	3	0			Average Trip Length:	**1.90**			
ITE	18.0	3				Weighted Average Trip Length:	**1.90**			
Blended total	25.0						**Weighted Percent New Trip Average:**	**70.00**		
									Weighted Average Trip Generation Rate:	31.14
									ITE Average Trip Generation Rate:	21.50
									Blend of Size or Units to Florida Studies and ITE Average Trip Generation Rate:	**24.20**

General Office Building (ITE LUC 710)										
Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Sarasota Co, FL	14.3	Jun-93	14	14	46.85	-	11.30	-	529.41	Sarasota County
Gwinnett Co, GA	98.0	Dec-92	-	-	4.30	-	5.40	-	-	Street Smarts
Gwinnett Co, GA	180.0	Dec-92	-	-	3.60	-	5.90	-	-	Street Smarts
Pinellas Co, FL	187.0	Oct-89	431	388	18.49	7a-5p	6.30	90.0	104.84	Tindale-Oliver & Associates
St. Petersburg, FL	262.8	Sep-89	291	274	-	7a-5p	3.40	94.0	-	Tindale-Oliver & Associates
			722			Average Trip Length:	**6.46**			
						Weighted Average Trip Length:	**5.15**			
							Weighted Percent New Trip Average:	**92.34**		

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Medical-Dental Office Building (ITE LUC 720)										
Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	33	26	-	-	6.00	79.0	-	Kimley-Horn & Associates
Palm Harbor, FL	14.6	Oct-89	104	76	33.98	9a-5p	6.30	73.0	156.27	Tindale-Oliver & Associates
St. Petersburg, FL	-	Nov-89	34	30	57.20	9a-4p	1.20	88.0	-	Tindale-Oliver & Associates
Hernando Co, FL	58.4	May-96	390	349	28.52	9a-6p	6.47	89.5	165.09	Tindale-Oliver & Associates
Hernando Co, FL	28.0	May-96	202	189	49.75	9a-6p	6.06	93.8	282.64	Tindale-Oliver & Associates
Charlotte Co, FL	11.0	Oct-97	-	186	49.50	9a-5p	4.60	92.1	209.67	Tindale-Oliver & Associates
Charlotte Co, FL	28.0	Oct-97	-	186	31.00	9a-5p	3.60	81.6	91.04	Tindale-Oliver & Associates
Charlotte Co, FL	30.4	Oct-97	-	324	39.80	9a-5p	3.30	83.5	109.68	Tindale-Oliver & Associates
Citrus Co, FL	38.9	Oct-03	-	168	32.26	8-6p	6.80	97.1	213.03	Tindale-Oliver & Associates
Citrus Co, FL	10.0	Nov-03	-	340	40.56	8-630p	6.20	92.4	232.33	Tindale-Oliver & Associates
Citrus Co, FL	5.3	Dec-03	-	20	29.36	8-5p	5.25	95.2	146.78	Tindale-Oliver & Associates
Orange Co, FL	50.6	-	-	-	26.72	-	-	-	-	Orange County
Orange Co, FL	23.5	-	-	-	16.58	-	-	-	-	Orange County
Total Size	298.7	13	763			Average Trip Length:	**5.07**			
ITE	270.0	18				Weighted Average Trip Length:	**5.55**			
Blended total	568.7						Weighted Percent New Trip Average:	**88.9**		
									Weighted Average Trip Generation Rate:	32.59
									ITE Average Trip Generation Rate:	36.00
									Blend of Size or Units to Florida Studies and ITE Average Trip Generation Rate:	**34.21**

Business Park (ITE LUC 770)										
Location	**Size (1,000 sf)**	**Date**	**Total # Interviews**	**# Trip Length Interviews**	**Trip Gen Rate**	**Time Period**	**Trip Length**	**Percent New Trips**	**VMT**	**Source**
Collier County, FL	14.1	May-99	-	55	33.48	8a-6p	3.60	72.7	87.62	Tindale-Oliver & Associates
Collier County, FL	66.0	May-99	-	43	11.53	8a-6p	5.70	79.0	51.92	Tindale-Oliver & Associates
Collier County, FL	211.1	May-99	-	284	17.91	8a-6p	5.40	93.0	89.84	Tindale-Oliver & Associates
				Average Trip Length:			**4.90**			
				Weighted Average Trip Length:			**5.38**			
					Weighted Percent New Trip Average:			**88.8**		

New/Used Automobile Sales (ITE LUC 840/841)										
Location	**Size (1,000 sf)**	**Date**	**Total # Interviews**	**# Trip Length Interviews**	**Trip Gen Rate**	**Time Period**	**Trip Length**	**Percent New Trips**	**VMT**	**Source**
St.Petersburg, FL	43.0	Oct-89	152	120	-	9a-5p	4.70	79.0	-	Tindale-Oliver & Associates
Clearwater, FL	43.0	Oct-89	136	106	29.40	9a-5p	4.50	78.0	103.19	Tindale-Oliver & Associates
Orange Co, FL	13.8	1997	-	-	35.75	-	-	-	-	Orange County
Orange Co, FL	34.4	1998			23.45					Orange County
Orange Co, FL	66.3	2001	-	-	28.50	-	-	-	-	Orange County
Orange Co, FL	39.1	2002	-	-	10.48	-	-	-	-	Orange County
Orange Co, FL	116.7	2003	-	-	22.18	-	-	-	-	Orange County
Orange Co, FL	51.7	2007	-	-	40.34	-	-	-	-	L-TEC
Orange Co, FL	36.6	-	-	-	15.17	-	-	-	-	Orange County
Orange Co, FL	216.4	2008	-	-	13.45	-	-	-	-	Orange County
Total Size	618.00	17	288	Average Trip Length:			**4.60**			
ITE LUC 840	648.0	18		Weighted Average Trip Length:			**4.60**			
ITE LUC 841	28.0				Weighted Percent New Trip Average:			**78.50**		
Blended total	1,294.00						Weighted Average Trip Generation Rate:			21.04
							ITE Average Trip Generation Rate (LUC 840):			27.84
							ITE Average Trip Generation Rate (LUC 841):			27.06
					Blend of Size or Units to Florida Studies and ITE Average Trip Generation Rate:					**24.58**

Pharmacy/Drugstore with and without Drive-Thru (ITE LUC 880/881)										
Location	**Size (1,000 sf)**	**Date**	**Total # Interviews**	**# Trip Length Interviews**	**Trip Gen Rate**	**Time Period**	**Trip Length**	**Percent New Trips**	**VMT**	**Source**
Pasco Co, FL	11.1	Apr-02	138	38	88.97	-	2.05	27.5	50.23	Tindale-Oliver & Associates
Pasco Co, FL	12.0	Apr-02	212	90	122.16	-	2.04	42.5	105.79	Tindale-Oliver & Associates
Pasco Co, FL	15.1	Apr-02	1192	54	97.96	-	2.13	28.1	58.69	Tindale-Oliver & Associates
Total Size	38.20	3	1542	Average Trip Length:			**2.07**			
ITE LUC 880	66.0	6		Weighted Average Trip Length:			**2.08**			
ITE LUC 881	208.0	16			Weighted Percent New Trip Average:			**32.4**		
Blended total	312.20						Weighted Average Trip Generation Rate:			102.95
							ITE Average Trip Generation Rate (LUC 880):			90.08
							ITE Average Trip Generation Rate (LUC 881):			108.40
					Blend of Size or Units to Florida Studies and ITE Average Trip Generation Rate:					**103.86**

Self-Service Car Wash (ITE LUC 947)										
Location	**Size (Bays)**	**Date**	**Total # Interviews**	**# Trip Length Interviews**	**Trip Gen Rate**	**Time Period**	**Trip Length**	**Percent New Trips**	**VMT**	**Source**
Largo, FL	10	Nov-89	111	84	-	8am-5pm	2.00	76.0	-	Tindale-Oliver & Associates
Clearwater, FL	-	Nov-89	177	108	-	10am-5pm	1.30	61.0	-	Tindale-Oliver & Associates
Collier, FL	11	Dec-09	304	-	30.24	-	2.50	57.0	-	Tindale-Oliver & Associates
Collier, FL	8	Jan-09	186	-	22.75	-	1.96	72.0	-	Tindale-Oliver & Associates
Total Size	29.00	3	778	Average Trip Length:			**1.94**			
ITE	5.0	1		Weighted Average Trip Length:			**2.18**			
Blended total	34.00				Weighted Percent New Trip Average:			**67.7**		
							Weighted Average Trip Generation Rate:			27.09
Total Size (TGR)	19.00						ITE Average Trip Generation Rate:			108.00
Blended total	24.00				**Blend of Size or Units to Florida Studies and ITE Average Trip Generation Rate:**					**43.94**

APPENDIX D:

CALCULATED TRANSPORTATION IMPACT FEE SCHEDULE

Appendix D: Calculated Transportation Impact Fee Schedule

This Appendix presents the detailed fee calculations for each land use in the City of Port Orange transportation impact fee schedule.

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Table 28: Calculated Transportation Impact Fee Schedule

Gasoline Tax	
$$ per Gallon to Capital:	$0.0558
Facility Life (Years):	25
Interest Rate:	3.50%
Credit:	$14.34

Unit Cost per Lane Mile:	$5,000,000
Average VMC per Lane:	10,500
Fuel Efficiency:	22.9
Effective Days per Year:	365

	Columns:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
ITE LUC	Land Use	Unit	ITE Trip Rate	Recommended Trip Rate	Trip Rate Source	Total Trip Length	Assessable Trip Length	% New Trips	% New Trips Source	VMT [1]	Cost Per VMT	Total Impact Cost	Gas Credit	Net Impact Fee	Current Impact Fee	% Change
										(C x F x G)/2		I x J	$14.34 x I	K - L		
	INDUSTRIAL															
110	General Light Industrial	1,000 Sq. Ft. GFA	4.87	4.87	ITE 11th Edition	3.06	0.58	92%	Same as LUC 710	1.30	$ 476.19	$ 618.72	$ 18.63	$ 600	$ 357	68%
130	Industrial Park	1,000 Sq. Ft. GFA	3.37	3.37	ITE 11th Edition	3.06	0.58	92%	Same as LUC 710	0.90	$ 476.19	$ 428.15	$ 12.89	$ 415	$ 819	-49%
140	Manufacturing	1,000 Sq. Ft. GFA	4.75	4.75	ITE 11th Edition	3.06	0.58	92%	Same as LUC 710	1.27	$ 476.19	$ 603.48	$ 18.17	$ 585	$ 361	62%
150	Warehousing	1,000 Sq. Ft. GFA	1.71	1.71	ITE 11th Edition	3.06	0.58	92%	Same as LUC 710	0.46	$ 476.19	$ 217.25	$ 6.54	$ 211	$ 451	-53%
151	Mini-Warehouse	1,000 Sq. Ft. GFA	1.45	1.45	ITE 11th Edition	3.06	0.58	92%	Same as LUC 710	0.39	$ 476.19	$ 184.22	$ 5.55	$ 179	$ 151	18%
	RESIDENTIAL															
210	Single-Family Detached Housing	DU	9.43	9.43	ITE 11th Edition	3.06	0.58	100%	N/A	2.73	$ 476.19	$ 1,302.24	$ 39.22	$ 1,263	$ 902.00	40%
220	Multifamily Housing (Low-Rise)	DU	6.74	6.74	ITE 11th Edition	3.06	0.58	100%	N/A	1.95	$ 476.19	$ 930.76	$ 28.03	$ 903	$ 665	36%
221	Multifamily Housing (Mid-Rise)	DU	4.54	4.54	ITE 11th Edition	3.06	0.58	100%	N/A	1.32	$ 476.19	$ 626.95	$ 18.88	$ 608	-	N/A
222	Multifamily Housing (High-Rise)	DU	4.54	4.54	ITE 11th Edition	3.06	0.58	100%	N/A	1.32	$ 476.19	$ 626.95	$ 18.88	$ 608	-	N/A
230	Low-Rise Residential with Ground-Floor Commercial	GFA (1-25K)	3.44	3.44	ITE 11th Edition	3.06	0.58	100%	N/A	1.00	$ 476.19	$ 475.05	$ 14.31	$ 461	$ 443	4%
231	Mid-Rise Residential with Ground-Floor Commercial	GFA (1-25K)	3.44	3.44	ITE 10th Edition	3.06	0.58	100%	N/A	1.00	$ 476.19	$ 475.05	$ 14.31	$ 461	-	N/A
232	High-Rise Residential with Ground-Floor Commercial	GFA (1-25K)	3.44	3.44	Same as LUC 231	3.06	0.58	100%	N/A	1.00	$ 476.19	$ 475.05	$ 14.31	$ 461	-	N/A
240	Mobile Home Park	DU	7.12	7.12	ITE 11th Edition	3.06	0.58	100%	N/A	2.06	$ 476.19	$ 983.24	$ 29.61	$ 954	$ 349	173%
	LODGING															
310	Hotel	Rooms	7.99	7.99	ITE 11th Edition	3.07	0.58	66%	FL Studies	1.54	$ 476.19	$ 731.87	$ 22.04	$ 710	$ 665.00	7%
320	Motel	Rooms	3.35	3.35	ITE 11th Edition	3.07	0.58	77%	FL Studies	0.74	$ 476.19	$ 354.23	$ 10.67	$ 344	$ 365.00	-6%
	RECREATIONAL															
416	Campground/Recreational Vehicle Park [2] [3]	Sites	0.27 PM Peak	2.7	ITE 11th Edition (Adjusted)	3.07	0.58	100%	N/A	0.78	$ 476.19	$ 372.86	$ 11.23	$ 362	$ 295.00	23%
420	Marina	Berths	2.41	2.41	ITE 11th Edition	3.07	0.58	100%	N/A	0.70	$ 476.19	$ 332.81	$ 10.02	$ 323	$ 351	-8%
445	Movie Theater	Screens	220.00	114.83	Blend FL Studies & ITE 11th Edition	3.07	0.58	88%	FL Studies	29.24	$ 476.19	$ 13,922.85	$ 419.27	$ 13,504	$ 4,172	224%
492	Health/Fitness Club [2]	1,000 Sq. Ft. GFA	3.45 PM Peak	34.50	ITE 11th Edition	3.07	0.58	94%	FL Studies	9.40	$ 476.19	$ 4,478.42	$ 134.86	$ 4,344	-	N/A

Gasoline Tax	
$$ per Gallon to Capital:	$0.0558
Facility Life (Years):	25
Interest Rate:	3.50%
Credit:	$14.34

Unit Cost per Lane Mile:	$5,000,000
Average VMC per Lane:	10,500
Fuel Efficiency:	22.9
Effective Days per Year:	365

	Columns:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
ITE LUC	Land Use	Unit	ITE Trip Rate	Recommended Trip Rate	Trip Rate Source	Total Trip Length	Assessable Trip Length	% New Trips	% New Trips Source	VMT [1]	Cost Per VMT	Total Impact Cost	Gas Credit	Net Impact Fee	Current Impact Fee	% Change
										(C x F x G)/2		I x J	$14.34 x I	K - L		
	INSTITUTIONAL															
560	Place of Worship	1,000 Sq. Ft. GFA	7.60	7.60	ITE 11th Edition	3.66	0.69	90%	Based on LUC 710	2.36	$ 476.19	$ 1,123.71	$ 33.84	$ 1,090	$ 526	107%
565	Day Care Center	1,000 Sq. Ft. GFA	47.62	47.62	ITE 11th Edition	3.66	0.69	56%	ITE Tables	9.20	$ 476.19	$ 4,381.04	$ 131.93	$ 4,249	$ 1,844	130%
	MEDICAL															
610	Hospital	1,000 Sq. Ft. GFA	10.77	10.77	ITE 11th Edition	3.06	0.58	100%	N/A	3.12	$ 476.19	$ 1,487.28	$ 44.79	$ 1,442	$ 1,093	32%
620	Nursing Home	Beds	3.06	3.06	ITE 11th Edition	3.06	0.58	89%	FL Studies	0.79	$ 476.19	$ 376.09	$ 11.33	$ 365	$ 101	261%
630	Clinic	1,000 Sq. Ft. GFA	37.60	37.60	ITE 11th Edition	3.06	0.58	100%	N/A	10.90	$ 476.19	$ 5,192.38	$ 156.36	$ 5,036	-	N/A
640	Animal Hospital/Veterinary Clinic	1,000 Sq. Ft. GFA	21.50	21.50	ITE 11th Edition	3.06	0.58	70%	FL Studies	4.36	$ 476.19	$ 2,078.33	$ 62.59	$ 2,016	$ 879	129%
	OFFICE															
710	General Office Building	1,000 Sq. Ft. GFA	10.84	10.84	ITE 11th Edition	3.45	0.65	92%	FL Studies	3.25	$ 476.19	$ 1,549.11	$ 46.65	$ 1,502	$ 1,646	-9%
712	Small Office Building	1,000 Sq. Ft. GFA	14.39	14.39	ITE 11th Edition	3.45	0.65	92%	Same as LUC 710	4.30	$ 476.19	$ 2,048.86	$ 61.70	$ 1,987	-	N/A
714	Corporate Headquarters Building	1,000 Sq. Ft. GFA	7.95	7.95	ITE 11th Edition	3.45	0.65	92%	Same as LUC 710	2.38	$ 476.19	$ 1,131.93	$ 34.09	$ 1,098	$ 522	110%
720	Medical-Dental Office Building	1,000 Sq. Ft. GFA	36.00	36.00	ITE 11th Edition	3.45	0.65	89%	FL Studies	10.40	$ 476.19	$ 4,953.00	$ 149.15	$ 4,804	$ 2,573	87%
750	Office Park	1,000 Sq. Ft. GFA	11.07	11.07	ITE 11th Edition	3.45	0.65	92%	Same as LUC 710	3.31	$ 476.19	$ 1,576.16	$ 47.46	$ 1,529	$ 1,498	2%
760	Research Center	1,000 Sq. Ft. GFA	11.08	11.08	ITE 11th Edition	3.45	0.65	92%	Same as LUC 710	3.31	$ 476.19	$ 1,577.58	$ 47.51	$ 1,530	$ 637	140%
770	Business Park	1,000 Sq. Ft. GFA	12.44	12.44	ITE 11th Edition	3.45	0.65	89%	FL Studies	3.60	$ 476.19	$ 1,713.46	$ 51.60	$ 1,662	$ 1,399	19%
	RETAIL															
812	Building Materials and Lumber Store	1,000 Sq. Ft. GFA	17.05	17.05	ITE 11th Edition	2.95	0.56	74%	Same as LUC 816	3.53	$ 476.19	$ 1,682.26	$ 50.66	$ 1,632	$ 2,064	-21%
816	Hardware/Paint Store	1,000 Sq. Ft. GFA	8.07	8.07	ITE 11th Edition	2.95	0.56	74%	ITE Tables	1.67	$ 476.19	$ 796.24	$ 23.98	$ 772	$ 5,381	-86%
817	Nursery (Garden Center)	1,000 Sq. Ft. GFA	68.10	68.10	ITE 11th Edition	2.95	0.56	74%	Same as LUC 816	14.11	$ 476.19	$ 6,719.19	$ 202.34	$ 6,517	-	N/A
820	Shopping Center (>150k)	1,000 Sq. Ft. GFA	37.01	37.01	ITE 11th Edition	2.95	0.56	60%	Same as LUC 821	6.22	$ 476.19	$ 2,960.80	$ 89.16	$ 2,872	$ 2,217	30%
821	Shopping Plaza (40-150k)	1,000 Sq. Ft. GFA	94.49	94.49	ITE 11th Edition	2.95	0.56	60%	ITE Tables	15.87	$ 476.19	$ 7,559.19	$ 227.64	$ 7,332	-	N/A
822	Strip Retail Plaza (<40k)	1,000 Sq. Ft. GFA	54.45	54.45	ITE 11th Edition	2.95	0.56	60%	Same as LUC 821	9.15	$ 476.19	$ 4,356.00	$ 131.18	$ 4,225	-	N/A
840	Automobile Sales (New)	1,000 Sq. Ft. GFA	27.84	27.84	ITE 11th Edition	2.95	0.56	78%	FL Studies	6.08	$ 476.19	$ 2,895.36	$ 87.19	$ 2,808	$ 2,034	38%
841	Automobile Sales (Used)	1,000 Sq. Ft. GFA	27.06	27.06	ITE 11th Edition	2.95	0.56	78%	FL Studies	5.91	$ 476.19	$ 2,814.24	$ 84.75	$ 2,729	$ 2,034	34%

Gasoline Tax		Unit Cost per Lane Mile:	$5,000,000
$$ per Gallon to Capital:	$0.0558	Average VMC per Lane:	10,500
Facility Life (Years):	25	Fuel Efficiency:	22.9
Interest Rate:	3.50%	Effective Days per Year:	365
Credit:	$14.34		

	Columns:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
ITE LUC	**Land Use**	**Unit**	**ITE Trip Rate**	**Recommended Trip Rate**	**Trip Rate Source**	**Total Trip Length**	**Assessable Trip Length**	**% New Trips**	**% New Trips Source**	**VMT [(1)]**	**Cost Per VMT**	**Total Impact Cost**	**Gas Credit**	**Net Impact Fee**	**Current Impact Fee**	**% Change**
										(C x F x G)/2		I x J	$14.34 x I	K - L		
849	Tire Superstore	1,000 Sq. Ft. GFA	20.37	30.55	ITE 11th Edition	2.95	0.56	79%	Same as LUC 840	6.76	$ 476.19	$ 3,217.93	$ 96.90	$ 3,121	$ 977	219%
850	Supermarket	1,000 Sq. Ft. GFA	93.84	93.84	ITE 11th Edition	2.95	0.56	74%	ITE Tables	19.44	$ 476.19	$ 9,258.87	$ 278.82	$ 8,980	$ 2,152	317%
851	Convenience Store (w/o gas station)	1,000 Sq. Ft. GFA	762.28	762.28	ITE 11th Edition	1.22	0.23	23%	Same as LUC 944	20.16	$ 476.19	$ 9,601.09	$ 289.13	$ 9,312	$ 6,787	37%
862	Home Improvement Superstore	1,000 Sq. Ft. GFA	30.74	30.74	ITE 11th Edition	2.95	0.56	58%	ITE Tables	4.99	$ 476.19	$ 2,377.22	$ 71.59	$ 2,306	$ 1,274	81%
880	Pharmacy/Drugstore without Drive-Through Window	1,000 Sq. Ft. GFA	90.08	90.08	ITE 11th Edition	2.95	0.56	32%	FL Studies	8.17	$ 476.19	$ 3,891.45	$ 117.19	$ 3,774	-	N/A
881	Pharmacy/Drugstore with Drive-Through Window	1,000 Sq. Ft. GFA	108.40	108.40	ITE 11th Edition	2.95	0.56	32%	FL Studies	9.83	$ 476.19	$ 4,682.88	$ 141.02	$ 4,542	$ 1,394	226%
882	Marijuana Dispensary	1,000 Sq. Ft. GFA	211.12	211.12	ITE 11th Edition	2.95	0.56	32%	Same as LUC 880 & LUC 881	18.92	$ 476.19	$ 9,007.78	$ 271.26	$ 8,737	-	N/A
890	Furniture Store	1,000 Sq. Ft. GFA	6.30	6.30	ITE 11th Edition	2.95	0.56	47%	ITE	0.83	$ 476.19	$ 394.80	$ 11.89	$ 383	$ 249	54%
899	Liquor Store	1,000 Sq. Ft. GFA	107.21	107.21	ITE 11th Edition	2.95	0.56	47%	Same as LUC 890	14.11	$ 476.19	$ 6,718.49	$ 202.32	$ 6,516	-	N/A
	SERVICES															
911	Walk-in Bank [(2)]	1,000 Sq. Ft. GFA	12.13 PM Peak	121.30	11th Edition (Adjusted)	1.53	0.29	65%	Same as LUC 912	11.43	$ 476.19	$ 5,444.05	$ 163.94	$ 5,280	$ 3,037	74%
912	Drive-in Bank	1,000 Sq. Ft. GFA	100.35	100.35	ITE 11 Edition	1.53	0.29	65%	ITE Tables	9.46	$ 476.19	$ 4,503.80	$ 135.63	$ 4,368	$ 5,925	-26%
931	Fine Dining Restaurant	1,000 Sq. Ft. GFA	83.84	83.84	ITE 11th Edition	2.3	0.44	56%	ITE Tables	10.33	$ 476.19	$ 4,918.61	$ 148.12	$ 4,770	$ 3,569	34%
932	High-Turnover (Sit-Down) Restaurant	1,000 Sq. Ft. GFA	107.20	107.2	ITE 11th Edition	2.3	0.44	57%	ITE Tables	13.44	$ 476.19	$ 6,401.37	$ 192.77	$ 6,209	$ 5,118	21%
933	Fast-Food Restaurant without Drive-Through Window	1,000 Sq. Ft. GFA	450.49	450.49	ITE 11th Edition	1.22	0.23	57%	Same as LUC 934	29.53	$ 476.19	$ 14,061.71	$ 423.45	$ 13,638	$ 9,939	37%
934	Fast-Food Restaurant with Drive-Through Window	1,000 Sq. Ft. GFA	467.48	467.48	ITE 11th Edition	1.22	0.23	45%	ITE Tables	24.19	$ 476.19	$ 11,520.03	$ 346.91	$ 11,173	$ 9,939	12%
935	Fast-Food Restaurant with Drive-Through Window and No Indoor Seating	1,000 Sq. Ft. GFA	459.20	459.20	ITE 10th Edition	1.22	0.23	69%	ITE Tables	36.44	$ 476.19	$ 17,351.18	$ 522.51	$ 16,829	-	N/A
936	Coffee/Donut Shop without Drive-Through Window	1,000 Sq. Ft. GFA	32.39 PM Peak	107.20	Same as LUC 932	1.22	0.23	57%	Same as LUC 932	7.03	$ 476.19	$ 3,346.17	$ 100.77	$ 3,245	-	N/A
937	Coffee/Donut Shop with Drive-Through Window	1,000 Sq. Ft. GFA	533.57	533.57	ITE 11th Edition	1.22	0.23	10%	Same as LUC 938	6.14	$ 476.19	$ 2,921.93	$ 87.99	$ 2,834	-	N/A
938	Coffee/Donut Shop with Drive-Through Window and No Indoor Seating	Drive-Through Lanes	179.00	179.00	ITE 11th Edition	1.22	0.23	10%	ITE Tables	2.06	$ 476.19	$ 980.24	$ 29.52	$ 951	-	N/A

Gasoline Tax	
$$ per Gallon to Capital:	$0.0558
Facility Life (Years):	25
Interest Rate:	3.50%
Credit:	$14.34

Unit Cost per Lane Mile:	$5,000,000
Average VMC per Lane:	10,500
Fuel Efficiency:	22.9
Effective Days per Year:	365

	Columns:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
ITE LUC	Land Use	Unit	ITE Trip Rate	Recommended Trip Rate	Trip Rate Source	Total Trip Length	Assessable Trip Length	% New Trips	% New Trips Source	VMT (1)	Cost Per VMT	Total Impact Cost	Gas Credit	Net Impact Fee	Current Impact Fee	% Change
										(C x F x G)/2		I x J	$14.34 x I	K - L		
941	Quick Lubrication Vehicle Shop	Servicing Positions	40.00	40.00	ITE 11th Edition	2.96	0.56	68%	Same as LUC 947	7.62	$ 476.19	$ 3,626.66	$ 109.21	$ 3,517	$ 1,640	114%
944	Gasoline/Service Station	Vehicle Fueling Positions	172.01	172.01	ITE 11th Edition	1.53	0.29	43%	ITE Tables	10.72	$ 476.19	$ 5,107.05	$ 153.79	$ 4,953	-	N/A
945	Convenience Store/Gas Station	Vehicle Fueling Positions	265.12	265.12	ITE 11th Edition	1.22	0.23	44%	ITE Tables	13.42	$ 476.19	$ 6,388.12	$ 192.37	$ 6,196	$ 5,801	7%
947	Self-Service Car Wash	Wash Stalls	108.00	43.94	Blend FL Studies & ITE 11th Edition	2.96	0.56	68%	FL Studies	8.33	$ 476.19	$ 3,966.31	$ 119.44	$ 3,847	$ 3,205	20%
948	Automated Car Wash (2)	1,000 Sq. Ft. GFA	14.2 PM Peak	142.00	ITE 11 Edition (Adjusted)	2.96	0.56	68%	Same as LUC 947	27.04	$ 476.19	$ 12,874.65	$ 387.71	$ 12,487	-	N/A
971	Brewery Tap Room	1,000 Sq. Ft. GFA	61.69	61.69	ITE 11th Edition	2.96	0.56	60%	Same as LUC 820	10.36	$ 476.19	$ 4,935.20	$ 148.62	$ 4,787	-	N/A
975	Drinking Place (2)	1,000 Sq. Ft. GFA	11.36	113.60	ITE 11th Edition (Adjusted)	2.96	0.56	60%	Same as LUC 820	19.08	$ 476.19	$ 9,087.99	$ 273.68	$ 8,814	$ 6,439	37%

Notes:

(1) Net VMT calculated as ((Trip Generation Rate* Trip Length* % New Trips)/2). This reflects the unit of vehicle miles of capacity consumed per unit of development and is multiplied by the cost per vehicle.
(2) The ITE 11th Edition trip generation rate for PM Peak Hour of Adjacent Street Traffic was adjusted by a factor of 10 to approximate Daily Trip Generation Rate (TGR).
(3) The ITE 11th Edition trip generation rate was adjusted to reflect an average occupancy rate of 60 percent based on data provided by the Florida Association of Parks and Campgrounds.

APPENDIX E:

HB 337 FEE INCREASE CAP CALCULATIONS

Appendix E: HB 337 Fee Increase Cap Calculations

This Appendix presents the detailed calculations for those land use categories with an increased fee amount in the transportation impact fee schedule.

The following table summarizes the 50% cap on each fee amount increase or the actual percentage increase, if less than 50%. Accordingly, the number of installments (2 or 4) for capped increases are highlighted. The fee amount is also highlighted (calculated net impact fee or capped impact fee increase).

The impact fee schedule is summarized in Table 27: Transportation Impact Fee.

<u>Excerpt from HB 337:</u>

(b) An increase to a current impact fee rate of 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.

(c) An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with 133 the date the increased fee is adopted.

(d) An impact fee increase may not exceed 50 percent of the current impact fee rate.

(e) An impact fee may not be increased more than once every 4 years.

(f) An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.

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Land Use	ITE LUC	Unit of Measure	Calculated Net Impact Fee	Current Impact Fee	% Change	HB 337 Capped Impact Fee	% Increase	Increase Amount	2 or 4 Years	Increase Amount per Year	Year 2023	Year 2024	Year 2025	Year 2026
INDUSTRIAL														
General Light Industrial	110	1,000 SF	$ 600	$ 357	68%	$ 536	50%	$ 179	4	$ 45	$ 402	$ 446	$ 491	$ 536
Industrial Park	130	1,000 SF	$ 415	$ 819	-49%	N/A	Decrease	N/A	N/A	N/A	$ 415	$ 415	$ 415	$ 415
Manufacturing	140	1,000 SF	$ 585	$ 361	62%	$ 542	50%	$ 181	4	$ 45	$ 406	$ 451	$ 496	$ 542
Warehousing	150	1,000 SF	$ 211	$ 451	-53%	N/A	Decrease	N/A	N/A	N/A	$ 211	$ 211	$ 211	$ 211
Mini-Warehouse	151	1,000 SF	$ 179	$ 151	18%	$ 227	18%	$ 28	2	$ 14	$ 165	$ 179	$ 179	$ 179
RESIDENTIAL														
Single-Family Detached Housing	210	DU	$ 1,263	$ 902	40%	$ 1,353	40%	$ 361	4	$ 90	$ 992	$ 1,083	$ 1,173	$ 1,263
Multifamily Housing (Low-Rise)	220	DU	$ 903	$ 665	36%	$ 998	36%	$ 238	4	$ 59	$ 724	$ 784	$ 843	$ 903
Multifamily Housing (Mid-Rise)	221	DU	$ 608	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 608	$ 608	$ 608	$ 608
Multifamily Housing (High-Rise)	222	DU	$ 608	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 608	$ 608	$ 608	$ 608
Low-Rise Residential with Ground-Floor Commercial	230	GFA (1-25K)	$ 461	$ 443	4%	$ 665	4%	$ 18	2	$ 9	$ 452	$ 461	$ 461	$ 461
Mid-Rise Residential with Ground-Floor Commercial	231	GFA (1-25K)	$ 461	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 461	$ 461	$ 461	$ 461
High-Rise Residential with Ground-Floor Commercial	232	GFA (1-25K)	$ 461	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 461	$ 461	$ 461	$ 461
Mobile Home Park	240	DU	$ 954	$ 349	173%	$ 524	50%	$ 175	4	$ 44	$ 393	$ 436	$ 480	$ 524
LODGING														
Hotel	310	Rooms	$ 710	$ 665	7%	$ 998	7%	$ 45	2	$ 22	$ 687	$ 710	$ 710	$ 710
Motel	320	Rooms	$ 344	$ 365	-6%	N/A	Decrease	N/A	N/A	N/A	$ 344	$ 344	$ 344	$ 344
RECREATIONAL														
Campground/Recreational Vehicle Park	416	Sites	$ 362	$ 295	23%	$ 443	23%	$ 67	2	$ 33	$ 328	$ 362	$ 362	$ 362
Marina	420	Berths	$ 323	$ 351	-8%	N/A	Decrease	N/A	N/A	N/A	$ 323	$ 323	$ 323	$ 323
Movie Theater	445	Screens	$ 13,504	$ 4,172	224%	$ 6,258	50%	$ 2,086	4	$ 522	$ 4,694	$ 5,215	$ 5,737	$ 6,258
Health/Fitness Club	492	1,000 SF	$ 4,344	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 4,344	$ 4,344	$ 4,344	$ 4,344
INSTITUTIONAL														
Place of Worship	560	1,000 SF	$ 1,090	$ 526	107%	$ 789	50%	$ 263	4	$ 66	$ 592	$ 658	$ 723	$ 789
Day Care Center	565	1,000 SF	$ 4,249	$ 1,844	130%	$ 2,766	50%	$ 922	4	$ 231	$ 2,075	$ 2,305	$ 2,536	$ 2,766
MEDICAL														
Hospital	610	1,000 SF	$ 1,442	$ 1,093	32%	$ 1,640	32%	$ 349	4	$ 87	$ 1,180	$ 1,268	$ 1,355	$ 1,442
Nursing Home	620	Beds	$ 365	$ 101	261%	$ 152	50%	$ 51	4	$ 13	$ 114	$ 126	$ 139	$ 152
Clinic	630	1,000 SF	$ 5,036	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 5,036	$ 5,036	$ 5,036	$ 5,036
Animal Hospital/Veterinary Clinic	640	1,000 SF	$ 2,016	$ 879	129%	$ 1,319	50%	$ 440	4	$ 110	$ 989	$ 1,099	$ 1,209	$ 1,319

Land Use	ITE LUC	Unit of Measure	Calculated Net Impact Fee	Current Impact Fee	% Change	HB 337 Capped Impact Fee	% Increase	Increase Amount	2 or 4 Years	Increase Amount per Year	Year 2023	Year 2024	Year 2025	Year 2026
OFFICE														
General Office Building	710	1,000 SF	$ 1,502	$ 1,646	-9%	N/A	Decrease	N/A	N/A	N/A	$ 1,502	$ 1,502	$ 1,502	$ 1,502
Small Office Building	712	1,000 SF	$ 1,987	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 1,987	$ 1,987	$ 1,987	$ 1,987
Corporate Headquarters Building	714	1,000 SF	$ 1,098	$ 522	110%	$ 783	50%	$ 261	4	$ 65	$ 587	$ 653	$ 718	$ 783
Medical-Dental Office Building	720	1,000 SF	$ 4,804	$ 2,573	87%	$ 3,860	50%	$ 1,287	4	$ 322	$ 2,895	$ 3,216	$ 3,538	$ 3,860
Office Park	750	1,000 SF	$ 1,529	$ 1,498	2%	$ 2,247	2%	$ 31	2	$ 15	$ 1,513	$ 1,529	$ 1,529	$ 1,529
Research Center	760	1,000 SF	$ 1,530	$ 637	140%	$ 956	50%	$ 319	4	$ 80	$ 717	$ 796	$ 876	$ 956
Business Park	770	1,000 SF	$ 1,662	$ 1,399	19%	$ 2,099	19%	$ 263	2	$ 131	$ 1,530	$ 1,662	$ 1,662	$ 1,662
RETAIL														
Building Materials and Lumber Store	812	1,000 SF	$ 1,632	$ 2,064	-21%	N/A	Decrease	N/A	N/A	N/A	$ 1,632	$ 1,632	$ 1,632	$ 1,632
Hardware/Paint Store	816	1,000 SF	$ 772	$ 5,381	-86%	N/A	Decrease	N/A	N/A	N/A	$ 772	$ 772	$ 772	$ 772
Nursery (Garden Center)	817	1,000 SF	$ 6,517	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 6,517	$ 6,517	$ 6,517	$ 6,517
Shopping Center (>150k)	820	1,000 SF	$ 2,872	$ 2,217	30%	$ 3,326	30%	$ 655	4	$ 164	$ 2,381	$ 2,544	$ 2,708	$ 2,872
Shopping Plaza (40-150k)	821	1,000 SF	$ 7,332	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 7,332	$ 7,332	$ 7,332	$ 7,332
Strip Retail Plaza (<40k)	822	1,000 SF	$ 4,225	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 4,225	$ 4,225	$ 4,225	$ 4,225
Automobile Sales (New)	840	1,000 SF	$ 2,808	$ 2,034	38%	$ 3,051	38%	$ 774	4	$ 194	$ 2,228	$ 2,421	$ 2,615	$ 2,808
Automobile Sales (Used)	841	1,000 SF	$ 2,729	$ 2,034	34%	$ 3,051	34%	$ 695	4	$ 174	$ 2,208	$ 2,382	$ 2,556	$ 2,729
Tire Superstore	849	1,000 SF	$ 3,121	$ 977	219%	$ 1,466	50%	$ 489	4	$ 122	$ 1,099	$ 1,221	$ 1,343	$ 1,466
Supermarket	850	1,000 SF	$ 8,980	$ 2,152	317%	$ 3,228	50%	$ 1,076	4	$ 269	$ 2,421	$ 2,690	$ 2,959	$ 3,228
Convenience Store (w/o gas station)	851	1,000 SF	$ 9,312	$ 6,787	37%	$ 10,181	37%	$ 2,525	4	$ 631	$ 7,418	$ 8,049	$ 8,681	$ 9,312
Home Improvement Superstore	862	1,000 SF	$ 2,306	$ 1,274	81%	$ 1,911	50%	$ 637	4	$ 159	$ 1,433	$ 1,593	$ 1,752	$ 1,911
Pharmacy/Drugstore without Drive-Through Window	880	1,000 SF	$ 3,774	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 3,774	$ 3,774	$ 3,774	$ 3,774
Pharmacy/Drugstore with Drive-Through Window	881	1,000 SF	$ 4,542	$ 1,394	226%	$ 2,091	50%	$ 697	4	$ 174	$ 1,568	$ 1,743	$ 1,917	$ 2,091
Marijuana Dispensary	882	1,000 SF	$ 8,737	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 8,737	$ 8,737	$ 8,737	$ 8,737
Furniture Store	890	1,000 SF	$ 383	$ 249	54%	$ 374	50%	$ 125	4	$ 31	$ 280	$ 311	$ 342	$ 374
Liquor Store	899	1,000 SF	$ 6,516	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 6,516	$ 6,516	$ 6,516	$ 6,516

Land Use	ITE LUC	Unit of Measure	Calculated Net Impact Fee	Current Impact Fee	% Change	HB 337 Capped Impact Fee	% Increase	Increase Amount	2 or 4 Years	Increase Amount per Year	Year 2023	Year 2024	Year 2025	Year 2026
SERVICES														
Walk-in Bank	911	1,000 SF	$ 5,280	$ 3,037	74%	$ 4,556	50%	$ 1,519	4	$ 380	$ 3,417	$ 3,796	$ 4,176	$ 4,556
Drive-in Bank	912	1,000 SF	$ 4,368	$ 5,925	-26%	N/A	Decrease	N/A	N/A	N/A	$ 4,368	$ 4,368	$ 4,368	$ 4,368
Fine Dining Restaurant	931	1,000 SF	$ 4,770	$ 3,569	34%	$ 5,354	34%	$ 1,201	4	$ 300	$ 3,869	$ 4,170	$ 4,470	$ 4,770
High-Turnover (Sit-Down) Restaurant	932	1,000 SF	$ 6,209	$ 5,118	21%	$ 7,677	21%	$ 1,091	2	$ 545	$ 5,663	$ 6,209	$ 6,209	$ 6,209
Fast-Food Restaurant without Drive-Through Window	933	1,000 SF	$ 13,638	$ 9,939	37%	$ 14,909	37%	$ 3,699	4	$ 925	$ 10,864	$ 11,789	$ 12,713	$ 13,638
Fast-Food Restaurant with Drive-Through Window	934	1,000 SF	$ 11,173	$ 9,939	12%	$ 14,909	12%	$ 1,234	2	$ 617	$ 10,556	$ 11,173	$ 11,173	$ 11,173
Fast-Food Restaurant with Drive-Through Window and No Indoor Seating	935	1,000 SF	$ 16,829	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 16,829	$ 16,829	$ 16,829	$ 16,829
Coffee/Donut Shop without Drive-Through Window	936	1,000 SF	$ 3,245	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 3,245	$ 3,245	$ 3,245	$ 3,245
Coffee/Donut Shop with Drive-Through Window	937	1,000 SF	$ 2,834	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 2,834	$ 2,834	$ 2,834	$ 2,834
Coffee/Donut Shop with Drive-Through Window and No Indoor Seating	938	Lanes	$ 951	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 951	$ 951	$ 951	$ 951
Quick Lubrication Vehicle Shop	941	Positions	$ 3,517	$ 1,640	114%	$ 2,460	50%	$ 820	4	$ 205	$ 1,845	$ 2,050	$ 2,255	$ 2,460
Gasoline/Service Station	944	Positions	$ 4,953	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 4,953	$ 4,953	$ 4,953	$ 4,953
Convenience Store/Gas Station	945	Positions	$ 6,196	$ 5,801	7%	$ 8,702	7%	$ 395	2	$ 197	$ 5,998	$ 6,196	$ 6,196	$ 6,196
Self-Service Car Wash	947	Wash Stalls	$ 3,847	$ 3,205	20%	$ 4,808	20%	$ 642	2	$ 321	$ 3,526	$ 3,847	$ 3,847	$ 3,847
Automated Car Wash	948	1,000 SF	$ 12,487	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 12,487	$ 12,487	$ 12,487	$ 12,487
Brewery Tap Room	971	1,000 SF	$ 4,787	None	N/A	N/A	N/A	N/A	N/A	N/A	$ 4,787	$ 4,787	$ 4,787	$ 4,787
Drinking Place	975	1,000 SF	$ 8,814	$ 6,439	37%	$ 9,659	37%	$ 2,375	4	$ 594	$ 7,033	$ 7,627	$ 8,220	$ 8,814

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City of

Port Orange

2023 Municipal Impact Fee Study

February 8, 2023 – Draft

February 8, 2023

Mr. Jonathan McKinney
Director of Finance
City of Port Orange
100 City Center Circle
Port Orange, FL 32129

Subject: 2023 Municipal Impact Fee Study

Dear Mr. McKinney,

Enclosed is the 2023 municipal impact fee report for your use and reference. The report herein includes an executive summary followed by technical sections regarding the calculation of each of the updated impact fees and additional background information. If you should have any questions, please do not hesitate to contact us. We appreciate the opportunity to work with you and the City on this important project.

Respectfully Submitted,

Raftelis Financial Consultants, Inc.

Henry Thomas
Vice President

Joe Williams
Senior Manager

Tristen Townsend
Associate Consultant

341 N. Maitland Ave, Suite 300
Maitland, FL 32751

www.raftelis.com

Table of Contents

List of Tables

List of Exhibits

List of Appendices

Executive Summary

Introduction

The City of Port Orange (City) has retained Raftelis Financial Consultants, Inc. (Raftelis) to review and update the City's fire, recreation, and transportation impact fees. Additionally, the City requested that Raftelis calculate Police impact fees for consideration since these are not currently assessed. The transportation impact fee analysis is provided through a separate report titled 'Transportation Impact Fee Study Update', as completed in conjunction with our subconsultant Kiefer Professional Services, Inc. Impact fees are important sources of revenue for municipalities to fund infrastructure investments related to serving growth. The impact fee calculations are based on the costs to provide infrastructure to address needs related to growth based on data specific to each service and related to the City's characteristics. The calculated impact fees set forth in this study reflect Florida case law, Florida Statutes, and generally acceptable impact fee methodologies, where applicable.

The City has not updated the fire and recreation impact fees since 2005. Therefore, it is important the City establish appropriate impact fees to maintain a high level of service for the various services offered. With new development helping fund the infrastructure related to the services provided, it will allow the City to expand and keep up with new growth.

The report herein outlines the methodologies, assumptions, and considerations in the development of each impact fee calculation. The following tables summarize the City's existing residential municipal impact fees compared to the fully calculated impact fees based on the analysis in this report:

Table ES 1: Existing and Calculated Single Family Residential Impact Fees

Description	Existing	Calculated Fee	Difference	% Difference
Police	N/A	526.00	526.00	N/A
Fire	270.00	405.00	135.00	50.0%
Parks and Recreation	1,525.00	1,956.00	431.00	28.3%
Total	$1,795.00	$2,361.00	$566.00	31.5%

As shown on the table above, the calculated impact fees for fire and parks & recreation services are greater than the existing fee levels. Pursuant to provisions of F.S. 163.31801 (6d) the City is limited to a maximum increase of 50% compared to existing fee levels. The fee for each land use is evaluated individually compared to the existing fee level to determine the percentage of increase and the phasing schedule required. F.S. 163.31801 indicates that increases less than 25% can be phased in over a two-year period and increases between 25% up to 50% can be phased in over a four-year period. More detailed analysis on the percentage increases for each land use can be found in each section of this report.

Table ES 2: Proposed Police Impact Fees

Land Use	Impact Unit	2023	2024	2025	2026
Single Family	Per Dwelling Unit	$526.00	$526.00	$526.00	$526.00
Multi-Family	Per Dwelling Unit	393.00	393.00	393.00	393.00
Industrial/Warehousing	Per 1,000 Sq. Ft	139.00	139.00	139.00	139.00
Hotel	Per Room	260.00	260.00	260.00	260.00
Recreational	Per 1,000 Sq. Ft	395.00	395.00	395.00	395.00
Institutional	Per 1,000 Sq. Ft	399.00	399.00	399.00	399.00
Office Building	Per 1,000 Sq. Ft	317.00	317.00	317.00	317.00
Retail	Per 1,000 Sq. Ft	727.00	727.00	727.00	727.00
ALF	Per Bed	241.00	241.00	241.00	241.00

Table ES 3: Proposed Fire Impact Fees

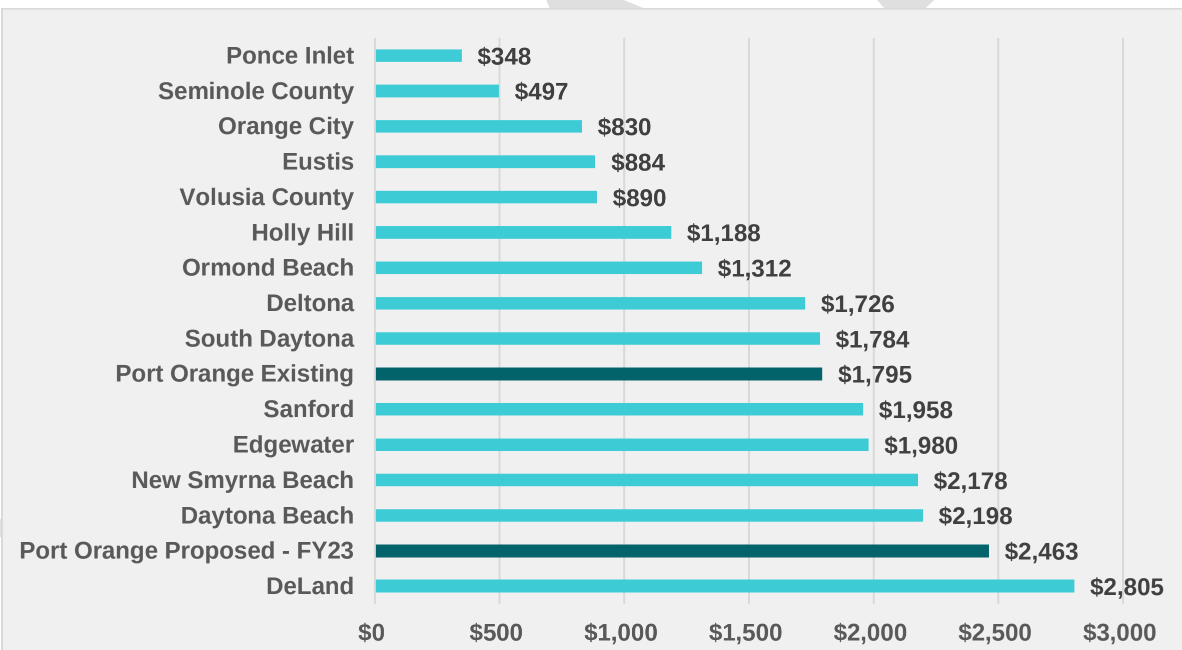
Land Use	Impact Unit	2023	2024	2025	2026
Single Family	Per Dwelling Unit	$303.75	$337.50	$371.25	$405.00
Multi-Family	Per Dwelling Unit	303.75	337.50	371.25	405.00
Industrial/Warehousing	Per 1,000 Sq. Ft	146.00	146.00	146.00	146.00
Hotel	Per Room	74.25	82.50	90.75	99.00
Recreational	Per 1,000 Sq. Ft	225.00	250.00	275.00	300.00
Institutional	Per 1,000 Sq. Ft	225.00	250.00	275.00	300.00
Office Building	Per 1,000 Sq. Ft	225.00	250.00	275.00	300.00
Retail	Per 1,000 Sq. Ft	225.00	250.00	275.00	300.00
ALF	Per Bed	194.00	214.00	234.00	254.00

Table ES 4: Proposed Parks & Recreation Impact Fees

Land Use	Impact Unit	2023	2024	2025	2026
Single Family	Per Dwelling Unit	$1,632.75	$1,740.50	$1,848.25	$1,956.00
Townhomes/Duplexes	Per Dwelling Unit	1,452.50	1,467.00	1,467.00	1,467.00
Multi-Family	Per Dwelling Unit	1,408.50	1,467.00	1,467.00	1,467.00

A comparison of the City's existing and fully calculated fees with other municipalities are shown below for informational purposes:

Figure 1: Single Family Municipal Impact Fee Comparison



The City currently charges non-residential development a flat fee per square foot for fire. This report discusses the proposal of seven land-use categories.

Observations and Recommendations

The following is a summary of the observations and recommendations developed by Raftelis during our investigation, analyses, and preparation of this report:

1. The imposition of impact fees must satisfy the rational nexus requirements as determined by case law. The impact fees must be reasonably related to the capital cost of providing capital facilities/equipment needed to accommodate needs attributable to new growth. The impact fees collected must be used by the City to address the capital costs related to serving new development. Based on the information made available by the City, the proposed impact fees are designed in accordance with the requirements set forth in Florida Statutes Section 163.31801.

2. The fees developed within this report reflect recovery of identified costs and the City has discretion to phase-in or otherwise adopt less than the fully calculated fees, subject to meeting all provisions of F.S. 163.31801. However, the adoption of fees less than the fully calculated rates should be applied to all land uses equally to maintain the calculations herein in correct proportion. Adopting less than the calculated rates would increase the reliance on general fund and other revenue sources to meet the demands of growth.

3. In compliance with Florida Statutes the City should continue to collect and maintain revenue collected from each type of municipal impact fee in designated sub-accounts and use such fees on those facilities designated for each purpose.

4. The City should re-evaluate its municipal impact fees from time to time, generally within a four to five-year period to stay consistent with state statutes, that change and are updated over time, and to maintain fees based on recent and local data as inflation and other factors can significantly impact the cost of providing the necessary capital facilities and vehicles in a short period of time.

5. The City should provide 90 days notice prior to the implementation of increased fees levels pursuant to the requirements outlined in F.S. 163.31801.

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Section 1 – Introduction

Introduction

The City of Port Orange (the "City") is located in Volusia County, on the east coast of Florida generally extending to the Halifax River, and has a total area of approximately 28.86 square miles. The City provides a full range of municipal services, including police and fire protection, as well as recreational facilities and activities. According to the University of Florida, Bureau of Economic & Business Research (BEBR), the City's population is estimated at 64,230 as of 2022. Discussions with City staff and review of permit information for 2022 suggest the City will experience a modest amount of growth from 2022 through 2032 (Forecast Period). For purposes of this report, it is estimated that the population will be 70,950 by 2032, representing an average growth rate of 1.0% compounded annually.

Impact Fee Background

Impact fees are one-time charges established as a means to recover in whole or in part, the costs associated with infrastructure and capital equipment needed to accommodate the demands anticipated to be generated by new development. Such capital costs generally include the construction of facilities together with necessary land costs. However, recent changes to Florida Statutes governing impact fees require a minimum of five (5) year service life and therefore the impact fee calculations herein include only assets that meet this minimum. Historically, impact fees in Florida were a result of home rule powers with the requirements associated with the development, administration, accounting and expenditure governed by case law. However, in 2006, Section 163.31801 was added to the Florida Statutes, which placed specific requirements and limitations on that home rule authority. This statute has been amended several times since its initial adoption, including significant additional provisions in 2021 such as limiting the percentage increase for a change in impact fees. Appendix A at the end of the report includes the full Florida impact fee statute.

Although the statute provides specific impact fee criteria, certain precedents established by case law also constitute the legal requirements associated with impact fees. Case law precedent for impact fees in Florida was originally set in the landmark Florida Supreme Court decision, Contractors and Builders Association of Pinellas County vs. City of Dunedin, Florida. In the ruling, the court identified certain conditions as necessarily present in order to have a valid impact fee. In general, the court decision addressed the following:

1. The impact fee should be reasonably equitable to all parties; that is, the amount of the fee must bear a relationship to the amount of services requested;

2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users;

3. The impact fee should, to the extent practical, only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for increases in or expansions of capacity or capital requirements that are required solely due to growth. Therefore, expenses due to normal renewal and replacement of a facility (e.g., replacement of a capital asset) should be borne by all users of the facility or municipality. Similarly, increased expenses due to operation and maintenance of that facility should be borne by all users of the facility; and

4. The local government must adopt a revenue-producing ordinance that explicitly sets forth restrictions on revenues (uses thereof) that the imposition of the impact fee generates. Therefore, the funds collected from the impact fees should be retained in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described.

Based on the criteria provided above, the impact fees herein will: 1) include local current costs of improvements associated with the capacities needed to serve new growth; 2) not reflect costs of improvements associated with the renewal and replacement (R&R) of existing capital assets or deficiencies in level of service attributed to existing development; and 3) not include any costs of operation and maintenance of the capital improvements and equipment.

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

Summary of Report

In addition to Section 1, this report has been subdivided into five other sections. The following is a brief discussion of the remaining sections included in this report.

Section 2 – Service Area and Functional Population. This section of the report provides a general discussion of the residential and non-residential land use characteristics, and development of functional population estimates for both existing and future development.

Section 3 – Police Impact Fee. This section discusses the calculation of the proposed impact fee for the capital requirements associated with providing police services, the methodology for the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 4 – Fire/Rescue Impact Fee. This section discusses the calculation of the proposed impact fee for the capital requirements associated with providing fire/rescue services, the methodology for the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 5 – Parks and Recreation Impact Fee. This section discusses the development of the proposed impact fee for the capital requirements associated with providing parks and recreation facilities, the methodology for the proposed fees, assumptions and other factors associated with the fee determination. Parks and recreation impact fees apply only to residential development.

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Section 2 – Service Area and Functional Population

General

This section provides a general discussion of the current service area, population, and functional population factors.

Population and Development Forecast

As mentioned in Section 1, using 2022 BEBR population estimates, the 2022 population is estimated to be 64,230. The City is projected to have a 2032 population of 70,950, resulting in an annual growth rate of 1%.

Property data was obtained from the Volusia County Property Appraiser, which provides details on the number of parcels, units, and square feet by land-use within City limits. In total, the data indicated there are 26,310 residential dwelling units (including single family, multi-family, and mobile homes) developed in the City along with 6,908,566 square feet (SF) of non-residential building space. Based on the 26,310 residential dwelling units and the 2022 population estimate of 64,230, there are on average 2.44 persons per residential dwelling unit.

To determine a potential difference in functional population for single family units versus multi-family units, certain data from the US Census was obtained. Table B25024 (provides the number of units by type of dwelling – single family versus multi-family) and Table B25033 (provides the population by number of units by type of dwelling) were summarized to determine the estimated persons per household in the City. These tables are estimates and based on the American Community Survey (ACS) 5-year estimates for 2020. Based on the data from these two tables, as demonstrated on the table below, it was determined that, on average, multi-family units had a ratio of 0.75 compared with single family. The result, after applying the 0.75, or 75%, multi-family factor to the current 2022 data as outlined in the paragraph above and demonstrated in Table 2 on the following page, is a persons per household figure of 2.56 persons per single family unit and 1.92 persons per multi-family unit.

Table 1: Single Family and Multi-family Persons Per Household

Classification	Units in Structure	Dwelling Units [1]	Population [2]	Persons Per Household [3]	% of Single Family [4]
Single Family	1, detached or attached	19,833	48,443		
	Mobile Home	4,916	7,155		
	Subtotal	24,749	55,598	2.25	
Multi-Family	2 to 4	1,328	2,357		
	5 or more	3,455	5,686		
	Subtotal	4,783	8,043	1.68	75%
Total		29,532	63,641		

[1] From ACS Table B25024, estimates for 2020.
[2] From ACS Table B25033, estimates for 2020.
[3] Persons per household calculation for 2020 estimates. Primarily used to develop the ratio of multi-family to single family.
[4] Multi-family persons per household 1.68 divided by Single Family persons per household 2.25 and rounded.

Functional Population Parameters

A goal of the impact fee study is to assign the costs associated with each service provided to new development or re-development requiring an increased level of services on an equivalent unit basis. Two primary methods of allocating costs include 1) actual service calls based on historical records; and 2) population figures weighted and adjusted for time spent at various land uses based on traffic and other data. This study uses a method that allocates costs using population figures weighted and adjusted for time spent at various land uses based on traffic and other data and is commonly referred to as "functional population". The functional population analysis typically relies on trip data obtained through survey sources. Trip data is readily available from sources such as the Institute of Transportation Engineers (ITE) and is widely accepted for the purpose of identifying functional population by land use. This study uses the 11th Edition ITE trip generation manual. The trip data is applied to each land use along with other demographic data to establish a functional population by land use. Functional population measures the number of persons at a particular location measured over a 24-hour period. For example, for single family residential, a typical functional population would reflect a person at home 100 hours per week (e.g. 10-14 hours per day during weekdays and 20 -30 hours during the weekend). Based on 168 hours per week, this equates to 60% occupancy or 0.6 functional population per resident. Applying this factor to the average household size throughout the City of 2.44 persons equates to a 1.47 functional population per residential unit. As demonstrated on the table below, the residential category has been split between single family and multi-family dwellings. Table 2 summarizes the existing residential functional population based on these criteria:

Table 2: Residential Functional Population

Housing Type	2022 Population [1]	2022 Households [2]	Average Household Size [3]	Occupancy Factor [4]	Functional Population/ Unit	2022 Functional Population
		(a)	*(b)*	*(c)*	*(b) x (c) = (d)*	*(a) x (d)*
Single Family	54,864	21,432	2.56	60.0%	1.54	33,005
Multi-Family	9,366	4,878	1.92	60.0%	1.15	5,610
Total	64,230	26,310	2.44		1.47	38,615

[1] Population data estimated using the 2022 BEBR population estimates.
[2] Households obtained from property data from Volusia County Property Appraiser in July 2022.
[3] Persons per household calculation for 2022 estimates, using the 75% factor for multi-family developed on Table 1. Amounts different from Table 1 since Table 1 relies on estimated dwelling units from the US Census as compared to actual data obtained from the Volusia County Property Appraiser.
[4] Amount assumes 100 hours spent at home out of a 168-hour week.

For non-residential land uses, the functional population is determined through the process of applying the following attributes to each land use, typically measured per 1,000 square feet (i.e., per unit): 1) trips per unit and employees staffed per unit; 2) trip end adjustment; 3) hours worked by employees; 4) occupants per trip; 5) number of visitors, visitor hours, and visitor hours per week. Trip and employee data are primarily obtained from the ITE manual (11th Edition, 2021), and visitors and other data is obtained from sources including the 2017 National Household Travel Survey (U.S. Department of Transportation). Table 3 summarizes this process below:

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Table 3: Non-Residential Functional Population

Land Use	Bldg. SF	FP Factor [1]	2022 Functional Population
Industrial/Warehousing	1,502,375	0.43	649
Hotel [2]	101,574	0.81	249
Recreational	67,196	1.23	83
Institutional	843,699	1.24	1,046
Office Building	899,809	0.98	886
Retail	3,023,274	2.26	6,823
Assisted Living Facility [3]	470,639	0.75	405
Total	6,908,566		10,141

[1] Obtained from Exhibit 1 at the end of this report.
[2] Functional Population is calculated by converting the hotel square feet to an estimated number of rooms, using an average of 330 square feet per room[1].
[3] Functional Population is calculated by converting the assisted living square feet to an estimated number of beds, using an average of 870 square feet per bed[2].

Since impact fees are designed to recover the proportionate cost of new facilities attributed to growth, it is necessary to identify the existing and future development. Based on planned development data provided by City staff, there are approximately 1,231 residential dwelling units identified for construction in the coming years. Based on past development trends and a conservative outlook, it is expected that the City will experience growth of around 275 residential units per year. This results in a total 10-year growth of 2,753 units by 2032. Compared to the existing 26,310 residential units, the City is expected to grow to 29,063 residential units by 2032 representing a growth of approximately 1.0% annually. For forecasting purposes and appropriate allocation of certain major infrastructure improvements, it is assumed an additional 2,753 new residential units will be constructed between 2033 and 2042 (the 2nd 10-year period). The table below summarizes the expected residential growth in the City by year 2032, which will serve as the primary basis for cost allocations, future functional population, and impact fee levels.

Table 4: Residential Functional Population Growth

Housing Type	2022 Functional Population	Functional Population/Unit	2032 Households	2032 Functional Population
Single Family	33,005	1.54	23,674	36,458
Multi-Family	5,610	1.15	5,388	6,197
Total	38,615	1.47	29,063	42,655

As shown below, the 2022 non-residential functional population is 10,108 and is forecast to grow by 2,214 to 12,322 by 2032. The projected 2032 building square feet amount is based on applying the existing ratio of non-residential to residential square feet of 0.165 to the estimated residential square feet over the Forecast Period.

Table 5: Non-Residential Functional Population Growth

Year	Building Square Feet	Functional Population
2022	6,908,566	10,141
2032	8,421,503	12,322

[1] Based on the USA Today article dated November 4, 2015: https://www.usatoday.com/story/travel/roadwarriorvoices/2015/11/04/hotel-rooms-20-years-ago-were-twice-as-large-as-some-of-todays-offerings/83847338/
[2] Square footage per bed is based unit data for assisted living facilities located within Port Orange, sourced from Florida Health Finder (Agency for Health Care Administration).

The following summarizes the existing and projected functional population:

Table 6: Summary of Functional Population

Land Use	2022 Functional Population	2032 Functional Population	Percent in 2032
Residential	38,615	42,655	77.5%
Non-Residential	10,141	12,362	22.5%
Total	48,756	55,017	100.0%

The functional population assumptions used from ITE are representative of national averages. In order to localize the functional population estimates, the data is weighted using the 2019 Inflow/Outflow Report from the US Census that is specific to the City. The Census Inflow/Outflow Analysis report shows how many residents work inside and outside of the city daily, as well as how many non-residents work inside the city. While the data lags slightly in updates, it is representative of the traffic patterns and is a reliable source for the purposes of this cost apportionment.

According to the Inflow/Outflow Report, there are 25,362 residents from the City in the work force. Of those, 3,550 work within the City and the other 21,812 work outside of the City. Using the 2019 population of 61,617, it can be assumed that 36,255 residents are not working. It is assumed that a resident not working would spend 20 hours at home and that residents working would spend 14 hours at home. This would give a total of 1,080,168 residential hours (hours spent at home).

Table 7: Functional Population Weighting Residential Hours

Description	Population	Hours Spent at Home	Residential Hours
	(a)	*(b)*	*(c) = (a) x (b)*
2019 Population [1]	61,617		
Residential			
Residents Not Working [2]	36,255	20.0	725,100
Residential Work Force			
Works Inside City [3]	3,550	14.0	49,700
Works Outside City [3]	21,812	14.0	305,368
Total Residential Hours			1,080,168
Residential Share of Person Hours			78.5%
Non-Residential			
Residents Not Working [2]	36,255	4.0	145,020
Jobs Located in City			
Residents Working in City [3]	3,550	10.0	35,500
Non-resident Workers (inflow commuters) [3]	11,450	10.0	114,500
Total Non-Resident Hours			295,020
Non-Residential Share of Person Hours			21.5%
Total Daily Hours Within the City			1,375,188

[1] Population estimate based on BEBR.
[2] Amount derived from subtracting the Residential Work Force from the 2019 Population
[3] Amount comes from US Census 2019 Inflow/Outflow Count of All Jobs Report

As shown on the table above, Residential Hours account for 78.5% (1,080,168 / 1,375,188) of total daily hours spent within the City and Non-residential accounts for 21.5% (295,020 / 1,375,188). These percentages are used to allocate the capital costs for police and fire impact fee calculations.

Below is a list of the non-residential land uses:

- Industrial/Manufacturing – Generally includes Light Industrial, Heavy Industrial, Manufacturing, Mini-warehousing, and Industrial Parks.
- Hotel – A place of lodging that provides sleeping accommodation. Includes suites hotel, motel, resort hotels, etc.
- Recreational – Generally includes cultural organization facilities, camps, clubs, lodges, union halls, tourist attractions, and exhibits.
- Institutional – Generally includes schools, daycares, religious facilities, medical clinics, medical office buildings, and hospitals.
- Office Building – This land use consists of various types of office building.
- Retail – Generally includes all types of retail establishments such as shopping centers, stand-alone stores, grocery stores, department stores, auto repair shops, restaurants, and several others.
- Assisted Living Facility – Generally consists of assisted living facilities including: senior adult housing, congregate care facilities, retirement homes, nursing homes, and similar land uses.

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Section 3 – Police Impact Fee

Introduction

The City maintains a Police Department to provide law enforcement services and ensure the safety and well-being of the community and residents of the City of Port Orange. The Police Department currently staffs 96 sworn officers and 21.5 civilian support positions to serve the City's existing population of 64,230. The Police Department operates out of a single station near the city center. In order to maintain appropriate staffing ratios, office space needs, and to provide the vehicles necessary to new officers, the Police Department will require infrastructure and capital investments.

Existing Impact Fees

The City does not currently charge Police Impact Fees for new development within the City limits.

Implementation of police impact fees will allow the City to charge development for their portion of impacts created on the police department, in terms of additional investments in facilities and additional vehicles for an expanded police force. This report uses the same methodology for both residential and non-residential development with the addition of various non-residential land uses presented in Section 2.

Existing Resources and Level of Service

The City currently staffs 96 sworn officers along with necessary support personnel. The staffing is as follows:

Table 8: Current Police Staffing

Position	Staffing
Chief	2.00
Patrol	70.00
Traffic	7.00
CID	13.00
Support Svc	4.00
F/T Civilian	21.00
P/T Civilian	0.50
Total	117.50

The City's Police Department currently consists of 117.50 full time equivalent positions. With 94 full time police personnel, after excluding the police chief and civilian staff, the current level of staffing achieves a Level of Service (LOS) of 1.46 officers per 1,000 population within the City's limits based on the 2022 population of 64,230. Additionally, since the impact fee methodology is based on functional population, the calculated LOS is 1.93 officers per 1,000 functional population based on the existing 48,756 functional population from on Table 6. While the police staffing uses a much more complex methodology based on demand, types of calls, large events and gatherings, growth expectations, area densities, types of developments, etc., the LOS is used for impact fee purposes to identify equitable allocations of the capital assets between existing and future development. The calculated impact fee will be designed to maintain the 1.93 officers per 1,000 functional population ratio. Therefore, an additional 12.07 officers would be added over the next ten years. The table below illustrates the total need for police officers and the LOS achieved.

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Table 9: Existing and Projected Sworn Officers

Description	Existing	Projected Through 2032 Additional	Projected Through 2032 Total
Officers	94.00	12.07	106.07
Functional Population	48,756	6,261	55,017
LOS Achieved (Personnel per 1,000 FP)	1.93	1.93	1.93

Incremental Costs

Costs related to growth in the police force typically include a combination of equipping new officers with vehicles and providing the necessary facilities such as office space in police stations. Since eligible impact fees costs are limited to capital items, certain costs are excluded from the impact fee analysis including other initial investments required such as field equipment and protective gear, outside of what is necessary to fully equip a police car, as well as ongoing operating and maintenance costs (salaries and benefits, etc.). Items included in the impact fee calculation have a minimum of a five-year life and are not replaced frequently.

The City must provide vehicles for existing and new officers. The City's fixed asset listing as of September 30, 2022, indicates there are 100 vehicles in service for the 96 sworn officers, including the police chiefs. It is common practice for police departments to have spare vehicles since those vehicles are so necessary to perform the protection services they provide. After excluding the police chiefs and their respective vehicles, the vehicles per officer ratio is 1.06, which includes those spare vehicles. This ratio will be used to determine the number of future vehicles needed as additional officers are added to maintain the spare vehicle ratio. The value of the new fully equipped vehicle of $65,000 is used. This value is based on using the current average cost of $60,000 and assuming officers are hired in a balanced pattern over the 10-year forecast, with a 2.3% – 2.4% per year escalation factor[3]. The replacement cost of the existing vehicles is $642,200, based on reviewing the Replacement Cost New Less Depreciation (RCNLD) value as derived from the fixed asset data. The RCNLD value is based on applying an inflationary value to the original purchase price of the building assets based on when they were purchased and then factoring in the percentage that each asset has been depreciated based on the unique service life of each asset. For those assets that have been fully depreciated, the RCNLD value is $0. The cost of providing vehicles to new officers is identified on the following table.

Table 10: Cost of Vehicles for New Officers

Description	Amount
New Sworn Officers	12.07
Vehicles per Officer	1.06
Total Vehicles Needed	12.84
Cost per Vehicle	$65,000
Total Vehicle Costs for New Officers	$834,700

As shown above, the total cost of additional vehicles over the next ten years is estimated at $834,700.

Table 11: Total Vehicle Costs

Description	Amount
Existing Vehicles	$642,200
Additional Vehicles	834,700
Total Vehicle Costs	$1,476,900

[3] Escalation factors from Congressional Budget Office (CBO) report titled "The Budget and Economic Outlook: 2022 to 2032", published in May 2022.

In addition to vehicles, the Police Department is responsible for providing adequate building space to house and train the officers and support staff.

The Police Department has plans to upgrade the Police Range. These upgrades would include a shoot house, classrooms, a SWAT obstacle course, and emergency vehicle operations driving track. The total cost of the future police range, after accounting for cost escalation, is estimated at $3,215,800. This range will be available to serve growth beyond the forecasted period of ten years, so a portion of the total cost of the new station is allocated to be funded by future growth beyond 2032. The portion of the new station included in the total police capital costs is $2,894,220, or 90%. This allocation was determined based on the existing population of 64,230, growth of 6,720 persons through 2032, and then an additional growth of 6,720 persons through 2042 resulting in a total population of 77,670 in 2042. The projected population in 2032 (64,230 persons plus 6,720 persons, or 70,950 total) represents 91% of the total expected population in 2042, which was rounded to 90% for the purpose of this report.

Below is a summary of the costs used to calculate the police impact fee.

Table 12: Total Police Capital Costs

Description	Amount
Existing Vehicles	$642,200
Future Vehicles	834,700
Existing Facilities	13,436,300
Police Range Upgrades	2,894,220
Other Capital Costs	768,800
Total Capital Costs	$18,576,220

Impact Fee Development

In order to develop the impact fees, it is necessary to calculate the cost per functional unit. First, the total capital costs are allocated between residential and non-residential using the functional population weighted estimates in Section 2 (Table 7).

Table 13: Allocated Police Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs	Non-residential Capital Costs
Capital Costs	$18,576,220	78.55%	21.45%	$14,591,051	$3,985,169

The allocated capital costs are divided by the functional population as identified in Section 2 to get a fee functional population. Then, the residential amounts are translated back into a fee per dwelling unit.

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Table 14: Residential Police Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	$14,591,100	$3,985,200
2032 Functional Population	42,655	12,362
Fee per Functional Population [1]	$342.07	$322.38
Single Family FP per Unit	1.54	
Calculated Single Family Impact Fee per Unit	$526.79	
Single Family Impact Fee per Unit	$526.00	
Multi-Family FP per Unit	1.15	
Calculated Multi-Family Impact Fee per Unit	$393.38	
Multi-Family Impact Fee per Unit	$393.00	

[1] Non-residential fee per functional population is the basis for the non-residential fee as shown on Table 15.

In addition to the residential impact fees, a select number of non-residential land uses were identified in Section 2 with functional population factors. By applying these factors to the calculated police impact fee, the rate per unit of development for each land use is developed and provided on the table below.

Table 15: Non-Residential Police Impact Fees

Land Use	Impact Unit	FP Factor [1]	Impact Fee
Industrial/Warehousing	1,000 Sq Ft	0.43	$139.00
Hotel	Rooms	0.81	260.00
Recreational	1,000 Sq Ft	1.23	395.00
Institutional	1,000 Sq Ft	1.24	399.00
Office Building	1,000 Sq Ft	0.98	317.00
Retail	1,000 Sq Ft	2.26	727.00
Assisted Living Facility	Beds	0.75	241.00

[1] Obtained from Exhibit 1.

To meet the City's needs in terms of providing the necessary police related capital improvements, including expanding/upgrading existing facilities as required by growth, the City should consider adopting the fees to the maximum calculated amount as demonstrated on the tables above. Under the proposed/calculated impact fees growth would pay around $2,093,000, as derived from Exhibit 2. If the City does not implement the maximum fees, then the City will not generate additional funds to offset the asset investments required to continue providing services to new development.

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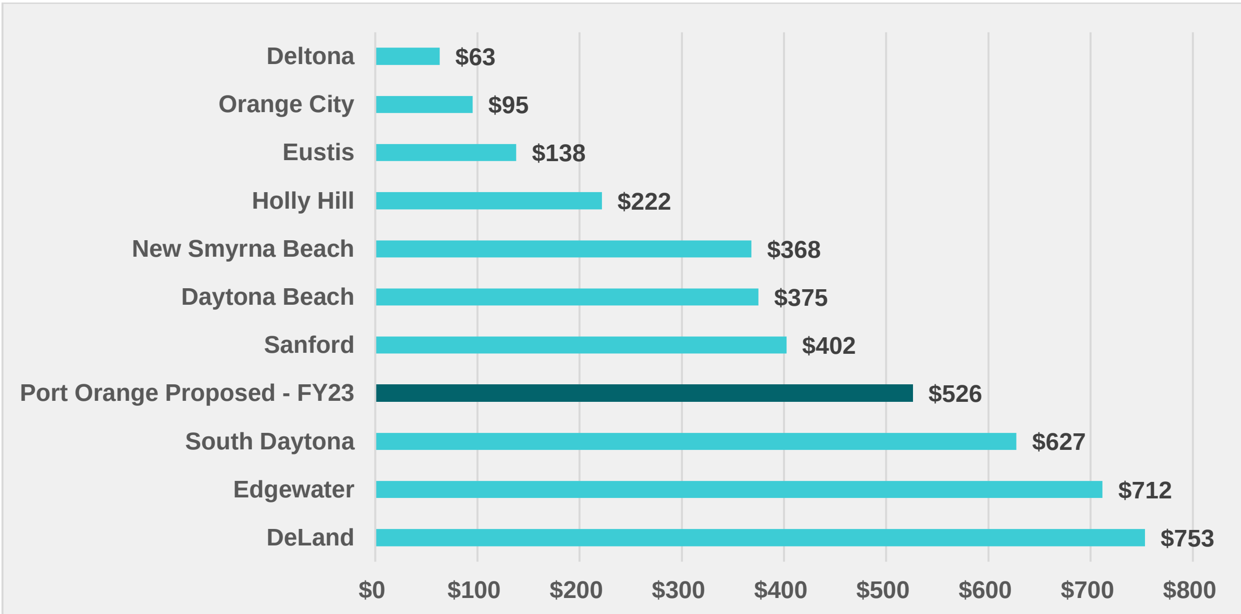
Police Impact Fee Comparisons

The following figure compares the City's existing and calculated police impact fees for residential land uses with those imposed in other nearby communities.

Figure 2: Police Impact Fee Comparison per Single Family Residential Unit



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Section 4 – Fire Impact Fee

Introduction

The City's fire department is responsible for responding to all fire and medical emergencies within the City and its surrounding areas. Currently, the fire department is comprised of 65 total employees.

The City's fire department is guided by standards published by the National Fire Protection Association (NFPA) in assessing its level of service needs. The fire department's primary intent is to maintain staffing levels to be able to respond to service calls within a specified time period to all developed areas within the City limits.

As the residential and commercial development within the City increases, the potential demand for fire safety services may also increase causing a need for additional fire personnel, equipment, and vehicles. This section provides an analysis for the City's consideration regarding the design of a fire impact fee based on the costs to meet demands from growth.

Existing Impact Fees

The City currently charges fire impact fees for new development within the City limits based on the classification of development of either residential or non-residential. The following table illustrates the fees charged:

Table 16: Existing Fire Impact Fees

Description	Impact Unit	Fire Impact Fee
Residential	Dwelling Unit	$270.00
Non-Residential	Square Foot	$0.20

These fees and the associated methodology were last put in place in 2005. Though growth is not projected to increased significantly, new development will still create impacts on the overall staffing and operations of the Fire Department. This report uses the same methodology for both residential and non-residential development with the addition of various non-residential land uses presented in Section 2.

Existing Resources and Level of Service

The City's current operations for fire protection are based out of five fire stations. The current response time for emergency and non-emergency responses in the City is 6 minutes and 23 seconds. The Fire Department has an Insurance Services Offices (ISO) rating of 3 on a scale of 1 to 10, with 1 representing the highest level of fire protection. The Fire Department also has their own internal standards they strive to maintain as follows: first engine arrive on scene time of 240 seconds (4 minutes), initial full alarm (low and medium hazard) time of 480 seconds (8 minutes), and initial full alarm (high hazard/high-rise) time of 610 seconds (10 minutes and 10 seconds).

Incremental Costs

Costs related to the growth in the fire department typically include a combination of providing the necessary capital equipment including fire trucks, as fully equipped and ready to be put into service, and facilities. Since eligible impact fees costs are limited to capital items, certain costs are excluded from the impact fee analysis. The excluded costs are items such as uniforms, radios, and helmets. Items included in the impact fee calculation have a minimum of a five-year life. Since the City has plans to upgrade existing fire trucks and ambulances, the existing value of these assets are not included in the impact fee calculation in order to reflect the more current costs of providing these assets.

As discussed previously, the fire department utilizes five fire stations: Station 71, 72, 73, 74, and 75. The City has plans to rebuild Fire Station 75 with a new, upgraded, and expanded facility for a total inflated value of $9,876,300. This new station has capacity to serve growth beyond the forecasted period of ten years, so a portion of the new station included in the total fire capital costs is $8,888,670, or 90%. This allocation was determined based on the existing population of 64,230, growth of 6,720 persons through 2032, and then an additional growth of 6,720 persons through 2042 resulting in a total population of 77,670. The projected population in 2032 (64,230 persons plus 6,720 persons, or 70,950 total) represents 91.3% of the total expected population in 2042, which was rounded to 90% for the purpose of this report.

The fire department has plans to upgrade one fire truck and two ambulances during the current fiscal year, as well as additional ongoing vehicle upgrades of pumpers, ambulances, and other trucks within the forecast period of ten years. Since these costs represent the most current and localized data for providing the necessary vehicles for the fire department, the costs of the future upgraded vehicles are included in the impact fee calculation, and the costs for the existing vehicles that will be replaced have been excluded. The total costs for the additional vehicles are shown on the table below:

Table 17: Current Fire Vehicles

Description
Fire Trucks
2003 Pierce Training Spare At 75
2004 Pierce Enforcer Backup #3
2010 Pierce Contender Backup #2
2012 Pierce Sabre Backup #1
2013 Pierce Sabre Pumper E-74
2014 Pierce Impel Ladder Quint Q-72
2015 Pierce Impel Rescue Pumper Sqe-75
2018 Pierce Impel Rescue Pumper E-71
2018 Pierce Impel 107' Ladder L-73
Brush Trucks
2008 Ford F550 4X4 Brush Br-72
2018 Ford F350 Brush Truck Br-74
Ambulances
2016 Ram 4500 Ambulance M-73 [1]
2005 International 4300 Ambulance B-1

Table 18: Future Fire Vehicles

Description	Amount
Additional ALS Transport Units	$829,100
Ambulance Engine / Pumper	1,142,800
Vehicle Upgrade Program	2,530,300
Total	$4,502,200

The table below summarizes all of the costs included in the impact fee calculation.

Table 19: Total Fire Capital Costs

Description	Amount
Existing Apparatus	$1,189,800
Future Fire Vehicles	4,502,200
Existing Facilities and Land	5,214,300
FS 75 Upgrade & Station Alerting System	8,938,670
Total Capital Costs	$19,844,970

Impact Fee Development

In order to develop the impact fees, it is necessary to calculate the cost per functional unit. First, the total capital costs are allocated between residential and non-residential using the functional population weighted estimates in Section 2 (Table 7).

Table 20: Allocated Fire Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs	Non-residential Capital Costs
Capital Costs	$19,582,870	78.55%	21.45%	$15,381,700	$4,201,100

The allocated capital costs are divided by the functional population to get a fee per functional population. Then, these amounts are translated back into a cost per dwelling unit for residential purposes using the functional population factors per dwelling unit as identified in Section 2.

Table 21: Residential Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	$15,381,700	$4,201,100
2032 Functional Population	42,655	12,362
Fee per Functional Population [1]	$360.61	$339.84
Single Family FP per Unit	1.54	
Calculated Single Family Impact Fee per Unit	$555.34	
Single Family Impact Fee per Unit	$555.00	
Multi-Family FP per Unit	1.15	
Calculated Multi-Family Impact Fee per Unit	$414.70	
Multi-Family Impact Fee per Unit	$414.00	

[1] Non-residential Fee per Functional Population is the basis for the Non-residential fee as shown on Table 23.

Table 22: Residential Fire Impact Fee Increase

Land Use	Existing Fee	Calculated Fee	Difference	% Difference
Single Family	$270.00	$555.00	$285.00	105.6%
Multi-family	270.00	414.00	144.00	53.3%

As shown above, the calculated fees are significantly higher than the existing fees for fire. Based on the current provisions in F.S. 163.31801 regarding a maximum of a 50% fee increase and phasing provisions, we recommend the City implement a slightly rounded impact fee of $405.00 for single family and multi-family residential units. This amount represents a $135.00 increase or 50% over the existing $270.00 fee per unit.

In addition to the residential impact fee, a select number of non-residential land uses were identified in Section 2 with functional population factors. By applying these factors to the calculated fire impact fee, the rate per unit of development for each land use is developed and provided on the table below.

Table 23: Calculated Non-Residential Fire Impact Fees

Land Use	Impact Unit	FP Factor	Existing Fee	Calculated Fee	Difference	% Difference
Industrial/Warehousing	1,000 Sq Ft	0.43	$200.00	$146.00	($54.00)	-27.0%
Hotel	Rooms	0.81	66.00	274.00	208.00	315.2%
Recreational	1,000 Sq Ft	1.23	200.00	417.00	217.00	108.5%
Institutional	1,000 Sq Ft	1.24	200.00	421.00	221.00	110.5%
Office Building	1,000 Sq Ft	0.98	200.00	334.00	134.00	67.0%
Retail	1,000 Sq Ft	2.26	200.00	766.00	566.00	283.0%
Assisted Living Facility	Beds	0.75	174.00	254.00	80.00	46.0%

As shown above, almost all of the calculated fees are significantly higher than the existing fees for fire, other than the industrial/warehousing land use. However, based on the current provisions in F.S. 163.31801 regarding a maximum of a 50% fee increase and phasing provisions, we recommend the City implement slightly rounded impact fees as shown in Table 24 below. These fees represent the maximum fee for each land use, as limited to a 50% increase per F.S. 163.31801.

Table 24: Fire Impact Fee Increase

Land Use	Impact Unit	Existing Fee	2023	2024	2025	2026
Single Family	Dwelling Unit	$270.00	$303.75	$337.50	$371.25	$405.00
Multi-Family	Dwelling Unit	270.00	303.75	337.50	371.25	405.00
Industrial/Warehousing	1,000 Sq Ft	200.00	146.00	146.00	146.00	146.00
Hotel	Rooms	66.00	74.25	82.50	90.75	99.00
Recreational	1,000 Sq Ft	200.00	225.00	250.00	275.00	300.00
Institutional	1,000 Sq Ft	200.00	225.00	250.00	275.00	300.00
Office Building	1,000 Sq Ft	200.00	225.00	250.00	275.00	300.00
Retail	1,000 Sq Ft	200.00	225.00	250.00	275.00	300.00
ALF	Beds	174.00	194.00	214.00	234.00	254.00

To meet the City's needs in terms of providing the necessary fire related capital improvements, including replacement/expansion of an existing fire station as required by growth, the City should increase the fees to the maximum allowable calculated amount as demonstrated on Table 24 above. Under the existing fire impact fees new development would pay around $1,045,000 and under the proposed/calculated impact fees growth would pay around $1,443,000, as derived from Exhibit 2. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately $398,000, resulting in a funding shortfall to provide necessary improvements related to new growth.

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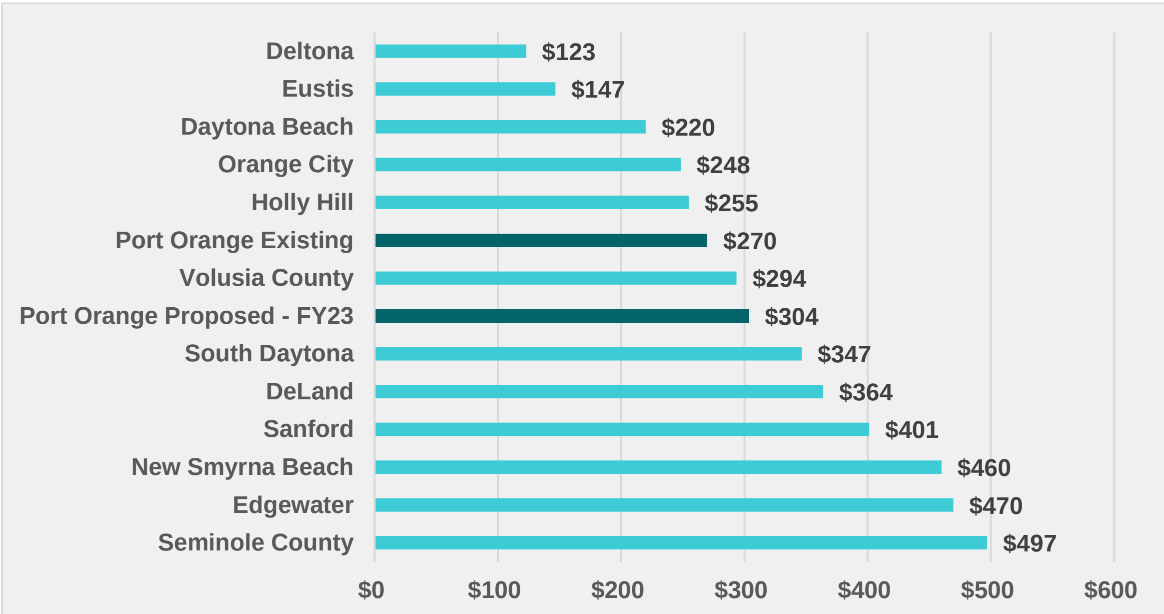
Fire Impact Fee Comparisons

The following figure compares the City's existing and calculated fire impact fees for residential land uses with those imposed in other nearby communities.

Figure 3: Fire Impact Fee Comparison per Single Family Residential Unit



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Section 5 – Parks and Recreation Impact Fee

Introduction

The City owns and maintains parks and recreation facilities for the use and benefit of its residents and visitors. As the City grows, additional facilities along with improvements to existing recreation amenities are necessary. This section provides an analysis for the City's updated parks and recreation impact fee based on the costs to meet demands from growth. This section relies on growth in residential population/development only.

Existing Impact Fees

The City currently charges a parks and recreation impact fee to be used for the expansion of parks and recreation related services that may be necessitated by growth. This fee is charged to all residential land uses. The following table provides the existing parks and recreation impact fees charged to new residential development:

Table 25: Existing Parks and Recreation Impact Fees

Description	Fee
Single Family	$1,525.00
Townhomes/Duplex	$1,438.00
Multi-Family	$1,350.00

Existing Recreational Facilities

City staff provided a parks inventory that indicates that the City currently has 26 existing parks and recreation facilities encompassing approximately 472.10 total acres as summarized on Table 26. These parks are eligible for funding from impact fees due to demands from growth resulting in the need for expansion. The amenities provided throughout this network include playgrounds, boat ramps, tennis courts, softball fields, basketball courts, soccer fields, walking trails, an amphitheater, a community center, and a library. Each of the parks and facilities will also be available for use by future residents.

Table 26: Existing Parks and Facilities

Description	Total Acres	% Public Access	Public Acres
Adult Activity Center	5.10	0.0%	0.00
Airport Road Park	25.00	85.0%	21.25
Allen Green Center	8.00	0.0%	0.00
Buschman Park	25.00	85.0%	21.25
City Center Municipal Complex	11.00	85.0%	9.35
City Center Sports Complex	45.00	85.0%	38.25
Coraci Park	36.00	85.0%	30.60
Creekside Middle School	9.00	50.0%	4.50
Fredrick Street Park	5.00	85.0%	4.25
Golf Course at Cypress Head	129.95	85.0%	110.46
Ken Burn Park	5.00	85.0%	4.25
Kenneth W. Parker Amphitheater	1.10	85.0%	0.94
Lakeside Community Center	2.00	0.0%	0.00
Memorial Park	12.60	85.0%	10.71

Description	Total Acres	% Public Access	Public Acres
Port Orange Causeway Park	30.00	100.0%	30.00
Port Orange Gymnasium	2.65	85.0%	2.25
Port Orange Skate Park	0.63	85.0%	0.54
Port Orange Y.M.C.A	7.65	0.0%	0.00
Riverwalk Park	9.73	85.0%	8.27
Riverside Pavilion Park	2.45	0.0%	0.00
Russell Property	17.00	85.0%	14.45
Silver Sands Middle School	20.35	50.0%	10.18
Southwinds Soccer Complex	10.00	60.0%	6.00
Spruce Creek Recreational Facility	40.00	85.0%	34.00
Willow Run Park	10.00	85.0%	8.50
Dawnview Park	1.89	85.0%	1.61
Total	472.10		371.59

Level of service (LOS) for parks and recreational services is typically measured in terms of recreational acreage available per 1,000 population. This figure indicates whether the City has a sufficient amount of recreational acreage to serve its current residents. With a current population of 64,230, the LOS provided to existing residents is 7.35 acres of park and recreational lands per 1,000 residents, based on the 472.10 acres. The projected increase in City population from 64,230 to 70,950 by 2032 will reduce the LOS to 6.65 acres per 1,000 population, before the addition of additional park land.

Using RCNLD for facilities and current property values in the City for land, the City has invested $41.89 million into the existing parks and recreation facilities. The City's investment in these facilities is largely anticipated to serve the increased population over the next 10-years and is included as a capital recoupment cost for impact fee determination.

Growth-Related Capital Improvements

The City has provided a Capital Improvement Plan (CIP) that identifies a range of projects including expansion, upgrade, and replacement of park land and facilities. This CIP has been reviewed with staff and updated based on the most current information available. All projects associated with replacement or refurbishment of existing facilities have been excluded from the impact fee calculations to maintain a conservative approach. All of the parks CIP projects are designed to serve growth beyond the forecasted period of ten years as the City begins to near buildout, so a portion of each of these projects are included in the park's capital costs for a total of $12,339,900, or 90%. This allocation was determined based on the existing population of 64,230, growth of 6,720 persons through 2032, and then an additional growth of 6,720 persons through 2042 resulting in a total population of 77,670. The projected population in 2032 (64,230 persons plus 6,720 persons, or 70,950 total) represents 91.3% of the total population expected in 2042, which was rounded to 90% for the purpose of this report. The table below shows the CIP projects eligible for impact fee calculations and the portion included in the total capital costs.

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Table 27: Parks and Recreation Capital Projects

Description	Total Project Cost	% Allocated to Existing and 10-Yr Growth	Adjusted Amount
Coraci North	$3,089,500	90%	$2,780,550
Restroom/ Concession Facility	400,800	90%	360,720
Westside Community Center	6,277,400	90%	5,649,660
Land Acquisition on Spruce Creek [1]	2,200,500	90%	1,980,450
Floating Docks on South Side of Causeway Park	497,800	90%	448,020
Parks Office Building	1,089,000	90%	980,100
Willow Run Soccer Complex	60,000	90%	54,000
Day Dock Riverwalk	96,000	90%	86,400
Total	$13,711,000		$12,339,900

[1] It was assumed the City would acquire 15 acres at a cost of $146,700 per acre. The cost per acre was determined based on recent vacant property sales in Port Orange from Zillow.

Calculated Parks and Recreation Impact Fees

As mentioned previously, approximately $41.89 million has been invested into the existing park facilities and an additional $12.34 million is planned to be invested over the next several years. Since both existing and future investments in the parks department benefit both existing and future residents, the total amount invested is divided by the 2032 projected population of 70,950. The table below provides the parks and recreation impact fee calculation:

Table 28: Parks and Recreation Impact Fee Calculation

Description	Amount
Existing Investment	$41,892,132
Planned Investment	12,339,900
Total Cost Basis to Recover	$54,232,032
2032 Population	70,950
Fee per Person	$764.37
Single Family Persons per Unit	2.56
Calculated Single Family Impact Fee per Unit	$1,956.72
Single Family Impact Fee per Unit	$1,956.00
Multi-Family Persons per Unit	1.92
Calculated Multi-Family Impact Fee per Unit	$1,467.63
Multi-Family Impact Fee per Unit	$1,467.00

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Table 29: Calculated Parks and Recreation Impact Fee

Land Use	Existing Fee	Calculated Fee	Difference	% Difference
Single Family	$1,525.00	$1,956.00	$431.00	28.3%
Townhomes/Duplexes	1,438.00	1,467.00	29.00	2.0%
Multi-Family	1,350.00	1,467.00	117.00	8.7%

As shown above, each of the calculated fees are higher than the existing fees for parks & recreation. Based on the current provisions in F.S. 163.31801 regarding fee increases and phasing provisions, we recommend the City implement slightly rounded impact fees as shown in Table 30 below. These fees represent a phase-in schedule for each land use, considering F.S. 163.31801 limitations.

Table 30: Parks and Recreation Impact Fee Increase

Land Use	Impact Unit	Existing Fee	2023	2024	2025	2026
Single Family	Dwelling Unit	$1,525.00	$1,632.75	$1,740.50	$1,848.25	$1,956.00
Townhomes/Duplexes	Dwelling Unit	1,438.00	1,452.50	1,467.00	1,467.00	1,467.00
Multi-family	Dwelling Unit	1,350.00	1,408.50	1,467.00	1,467.00	1,467.00

We recommend the City implement a slightly rounded impact fee of $1,956.00 per single family residential unit and $1,467 per townhome/duplexes and multi-family residential units based on the analysis discussed above, phased-in as required by Florida Statutes and shown in Table 30. The existing parks and recreation impact fee per single family residential dwelling unit is $1,525.00. The proposed impact fee of $1,956.00 represents a $431.00 increase from the existing fee level or 28.3%. The existing parks and recreation impact fee per townhome/duplex is $1,438.00. The proposed impact fee of $1,467.00 represents a $29.00 increase from the existing fee level or 2.0%. The existing parks and recreation impact fee per multi-family residential dwelling unit is $1,350.00. The proposed impact fee of $1,467.00 represents a $117.00 increase from the existing fee level or 8.7%.

To meet the City's needs in terms of providing the necessary recreation related capital improvements, including purchasing additional land for parks and expanding/upgrading existing facilities as required by growth, the City should increase the fees to the maximum 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 large inflationary cost increases plus additional capital improvements based on a significant increase in population growth. Under the existing parks and recreation impact fees new development would pay around $4,153,000 and under the proposed/calculated impact fees growth would pay around $4,987,000, as derived from Exhibit 2. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately $834,000, resulting in a funding shortfall to provide necessary improvements related to new growth.

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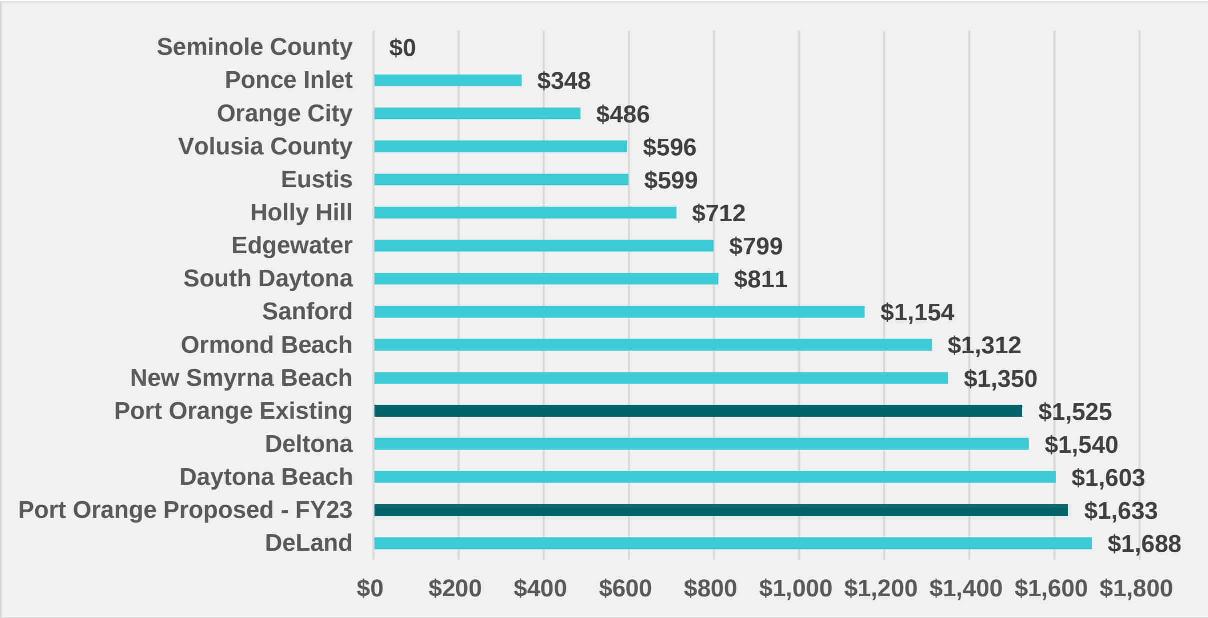
Parks and Recreation Impact Fee Comparisons

The figure below provides the comparison to other local municipalities.

Figure 4: Parks and Recreational Impact Fee Comparison per Single Family Residential Unit



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City of Port Orange
2023 Municipal Impact Fee Study
Exhibit 1: Non-Residential Functional Population

								Occupants per Trip per Day		People per Unit per Day					Weekly Hours per Unit						
ITE	ITE CODE	Number of Parcels	Units	Bldg Sq Ft	Impact Unit	Trips per Unit per Day	One Way Factor (50%)	Employees	Visitors	Employees	Visitors	Visitor hours per Trip	Business hours	Days per Week	Per Employee	Per Visitor	Total Hours	Functional Pop. Coefficient	2022 Functional Population [1]	2032 Square Feet	2032 Functional Population
				[a]		[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]		
Industrial/Warehousing	110	225	N/A	1,502,375	1,000 Sq Ft	4.87	2.44	1.00	1.75	1.57	1.51	0.25	9.00	5.00	70.69	1.89	72.58	0.43	649.00		
Hotel [1]	310	6	N/A	101,574	Rooms	7.99	4.00	1.00	1.75	0.56	6.02	1.00	24.00	7.00	93.61	42.11	135.72	0.81	249.00		
Recreational	495	23	N/A	67,196	1,000 Sq Ft	28.82	14.41	1.00	2.14	1.06	28.57	1.00	12.00	5.00	63.46	142.87	206.33	1.23	83.00		
Institutional	528	67	N/A	843,699	1,000 Sq Ft	14.37	7.19	1.00	1.77	2.83	7.71	1.00	12.00	5.00	169.72	38.55	208.28	1.24	1,046.00		
Office Building	710	598	N/A	899,809	1,000 Sq Ft	10.84	5.42	1.00	1.75	3.26	3.79	1.00	9.00	5.00	146.49	18.94	165.43	0.98	886.00		
Retail	820	387	N/A	3,023,274	1,000 Sq Ft	37.01	18.51	1.00	1.75	2.12	28.67	1.00	12.00	7.00	178.46	200.66	379.12	2.26	6,823.00		
Assisted Living Facility [2] [3]	253	8	541	470,639	Beds													0.75	405.00		
Total		1,314		6,908,566															10,141.00	8,421,503	12,362
		0		0																	

Footnotes:
[a] Summarized from property data obtained from the Volusia County Property Appraiser in July 2022
[b] From 11th Edition ITE Manual
[c] This factor is used to divide the trip rate in half which provides the basis for estimating visitors per day per impact unit
[d] Assumed one employee per trip
[e] From 2017 National Household Travel Survey, vehicle occupancy by trip purpose
[f] From 11th Edition ITE Manual per employee
[g] = ([c] -([f]/[d]))*[e]
[h] Time assumption per visitor
[i] Time assumption per employee
[j] Time assumption
[k] = [f] * [i] * [j]
[l] = [g] * [h] * [j]
[m] = [k] + [l]
[n] = [m] / (24*7)
[o] = [n] * [a] / 1000

[1] Hotel functional population is based off the national average hotel room size of 330 square feet, based on the USA Today article dated November 4, 2015. Formula is [o] = [n] * [a] / 330

[2] Square footage per bed is based unit data on assisted living facilities located within Port Orange, sourced from Florida Health Finder (Agency for Health Care Administration)

[3] The functional population was determined by multiplying the functional population coefficient by the existing number of beds.
The Assisted Living Facility functional population coefficient is calculated as follows:

Res per Unit	1.00
Occupancy Rate	75.0%
Adjusted Res/Unit	0.75
Hours at Place	20.00
Workers/Unit	0.33
Work/hrs/day	9.00
Days/week	7.00
FP Factor	0.75

City of Port Orange
2023 Municipal Impact Fee Study
Exhibit 2: Revenue Forecast

Growth in Residential Units	2022 Households	2032 Households	Growth in Households	Annual Growth in Households
Single Family	21,432	23,674	2,242	224
Duplex/Triplex & Multi-Family	4,878	5,388	510	51
	26,310	29,063	2,753	275

Growth in Non-Residential Units/Sq. Ft.	2022 Units	Distribution	2032 Units	Growth	Unit	Growth in Units	Ann. Unit Growth
Industrial/Warehousing	1,502,375	21.7%	1,831,387	329,012	1,000 Sq Ft	329	33
Hotel	101,574	1.5%	123,818	22,244	Rooms	59	6
Recreational	67,196	1.0%	81,912	14,716	1,000 Sq Ft	15	1
Institutional	843,699	12.2%	1,028,464	184,765	1,000 Sq Ft	185	18
Office Building	899,809	13.0%	1,096,862	197,053	1,000 Sq Ft	197	20
Retail	3,023,274	43.8%	3,685,354	662,080	1,000 Sq Ft	662	66
Assisted Living Facility	470,639	6.8%	573,706	103,067	Beds	118	12
Total	6,908,566	100.0%	8,421,503	1,512,937			

Fire Impact Fees

Description	Units	Unit Growth	Existing Rate	Rev Forecast	Units	Unit Growth	Ann. Unit Growth	2023	2024	2025	2026-2032	Rev Forecast
Single Family	D.U.	2,242	$270.00	$605,411	D.U.	2,242	224	$303.75	$337.50	$371.25	$405.00	$862,710
Duplex/Triplex & Multi-Family	D.U.	510	$270.00	137,794	D.U.	510	51	$303.75	$337.50	$371.25	$405.00	196,356
				$743,204								$1,059,066
Industrial/Warehousing	1,000 Sq Ft	329	$200.00	$65,802	1,000 Sq Ft	329	33	$146.00	$146.00	$146.00	$146.00	$48,036
Hotel	Rooms	59	$66.00	3,894	Rooms	59	6	$74.25	$82.50	$90.75	$99.00	5,549
Recreational	1,000 Sq Ft	15	$200.00	2,943	1,000 Sq Ft	15	1	$225.00	$250.00	$275.00	$300.00	4,194
Institutional	1,000 Sq Ft	185	$200.00	36,953	1,000 Sq Ft	185	18	$225.00	$250.00	$275.00	$300.00	52,658
Office Building	1,000 Sq Ft	197	$200.00	39,411	1,000 Sq Ft	197	20	$225.00	$250.00	$275.00	$300.00	56,160
Retail	1,000 Sq Ft	662	$200.00	132,416	1,000 Sq Ft	662	66	$225.00	$250.00	$275.00	$300.00	188,693
Assisted Living Facility	Beds	118	$174.00	20,532	Beds	118	12	$194.00	$214.00	$234.00	$254.00	28,556
				$301,951								$383,846
Total Fire Impact Fee Revenue				$1,045,155								$1,442,912

Police Impact Fees

Description	Units	Unit Growth	Existing Rate	Rev Forecast	Units	Unit Growth	Ann. Unit Growth	2023	2024	2025	2026-2032	Rev Forecast
Single Family	D.U.	2,242	$0.00	$0	D.U.	2,242	224	$526.00	$526.00	$526.00	$526.00	$1,179,429
Duplex/Triplex & Multi-Family	D.U.	510	$0.00	0	D.U.	510	51	$393.00	$393.00	$393.00	$393.00	200,566
				$0								$1,379,996
Industrial/Warehousing	1,000 Sq Ft	329	$0.00	$0	1,000 Sq Ft	329	33	$139.00	$139.00	$139.00	$139.00	$45,733
Hotel	Rooms	59	$0.00	0	Rooms	59	6	$260.00	$260.00	$260.00	$260.00	15,340
Recreational	1,000 Sq Ft	15	$0.00	0	1,000 Sq Ft	15	1	$395.00	$395.00	$395.00	$395.00	5,813
Institutional	1,000 Sq Ft	185	$0.00	0	1,000 Sq Ft	185	18	$399.00	$399.00	$399.00	$399.00	73,721
Office Building	1,000 Sq Ft	197	$0.00	0	1,000 Sq Ft	197	20	$317.00	$317.00	$317.00	$317.00	62,466
Retail	1,000 Sq Ft	662	$0.00	0	1,000 Sq Ft	662	66	$727.00	$727.00	$727.00	$727.00	481,332
Assisted Living Facility	Beds	118	$0.00	0	Beds	118	12	$241.00	$241.00	$241.00	$241.00	28,438
				$0								$712,843
Total Police Impact Fee Revenue				$0								$2,092,838

Parks Impact Fees

Description	Units	Unit Growth	Existing Rate	Rev Forecast	Units	Unit Growth	Ann. Unit Growth	2023	2024	2025	2026-2032	Rev Forecast
Single Family	D.U.	2,242	$1,525.00	$3,419,449	D.U.	2,242	224	$1,632.75	$1,740.50	$1,848.25	$1,956.00	$4,240,901
Multi-Family	D.U.	510	$1,438.00	733,879	D.U.	510	51	$1,408.50	$1,467.00	$1,467.00	$1,467.00	745,693
Total Parks & Recreation Impact Fee Revenue				$4,153,327								$4,986,594

CITY OF

PORT ORANGE

Water and Wastewater Utility System Rate and Development Fee Study

Draft 1 Report | April 7, 2023

RAFTELIS

CITY OF PORT ORANGE 1867 FLORIDA

April 7, 2023

Honorable Mayor and
Members of the City Council
City of Port Orange
1000 City Center Cir
Port Orange, FL 32129

Subject: **Water and Wastewater Utility System Rate and Development Fee Study**

Gentlemen:

Raftelis Financial Consultants, Inc. (Raftelis) has completed our Water and Wastewater Utility Rate and Development Fee Study for the City of Port Orange, Florida (City) and has summarized the results of our analyses, assumptions, recommendations, and conclusions in this report, which is submitted for your consideration. The rate study analysis encompassed a financial evaluation for the five (5) fiscal year period of October 1, 2022 through September 30, 2027 (Forecast Period). Based on the assumptions relied upon in the development of the projected utility system revenues and expenditure needs, Raftelis has identified the need for water, wastewater, and reclaimed water rate adjustments shown below for Fiscal Years 2023 through 2027.

Summary of Proposed Rate Adjustments

	Fiscal Year Ending September 30,				
Description	2023	2024	2025	2026	2027
Proposed Rate Revenue Adjustments:					
Water System	2.75%	2.75%	2.75%	2.75%	2.75%
Wastewater System	5.75%	5.75%	5.75%	5.75%	5.75%
Reclaimed Water System	4.25%	4.25%	4.25%	4.25%	4.25%

The proposed rates are designed to meet a number of goals and objectives. The main objective of our analysis was to develop proposed rates that will produce revenues sufficient to meet the projected expenditure requirements of each utility system. Other goals and objectives considered in the study include:

- The proposed rates should allow the utility to maintain a financial position that is both sustainable and consistent with financial performance criteria established by the City and based on utility industry standards.
- The proposed rates should comply with rate covenant requirements associated with existing debt or future borrowings.
- The proposed rates should be based on full cost recovery principles.
- The proposed rates, to the extent practical, should be comparable with those of neighboring utility systems.

- The proposed rate structure should reflect typical business practices followed by the Florida municipal utility industry.

The proposed rates and charges for water, wastewater, and reclaimed water service are designed to meet the goals and objectives outlined above and should be sufficient to provide for the recovery of the total costs anticipated for each respective utility system.

Based on the historical costs of the existing water, wastewater and reclaimed water system, the projected upgrade-related capital costs provided by the City, and a review of the remaining water, wastewater and reclaimed water capacity available in the System to service new growth a fee per equivalent living unit (ELU) was developed. The proposed water and wastewater development fees are shown below:

Development Fees (per ELU)			
Description	Existing Fees	Proposed Fees	Increase/ (Decrease)
Water Development Fee	$1,555.00	$1,545.00	($10.00)
Wastewater Development Fees	1,540.00	2,076.00	536.00
Total Development Fees	$3,095.00	$3,621.00	$526.00

Following this letter, we have provided a summary report that briefly summarizes the results of our study and outlines our recommendations and conclusions.

We appreciate the opportunity to be of service to the City and would like to thank the City staff for their valuable assistance and cooperation provided during this study.

Respectfully submitted,

RAFTELIS FINANCIAL CONSULTANTS, INC.

Henry L. Thomas
Vice President

Shawn A. Ocasio
Manager

HLT/dlc
Attachments

Table of Contents

List of Tables and Appendices

SECTION 1: WATER, WASTEWATER, AND RECLAIMED WATER RATES

SECTION 2: WATER, WASTEWATER, AND RECLAIMED WATER DEVELOPMENT FEES

APPENDICES

Section 1: Water, Wastewater, and Reclaimed Water Rates

UTILITY SYSTEM FINANCIAL PLAN

The basis for the utility rate recommendations associated with water, wastewater, and reclaimed water services as a five- (5) year financial plan developed to establish projected revenue requirements and the financial position of each of the utility systems.

The financial plan compares the projected utility system revenues anticipated under existing rates with the projected operating and capital funding requirements to evaluate the adequacy of rates and the financial position related to cash reserves and compliance with debt service covenants. The results of the financial plan are the basis for the proposed rate increases developed in this study. This section of the report outlines the assumptions and considerations made in developing the projected rate needs as well as certain recommended modifications to the single-family rate tiering structure and master metered manufactured homes billing method and rates.

CUSTOMER GROWTH AND REVENUES

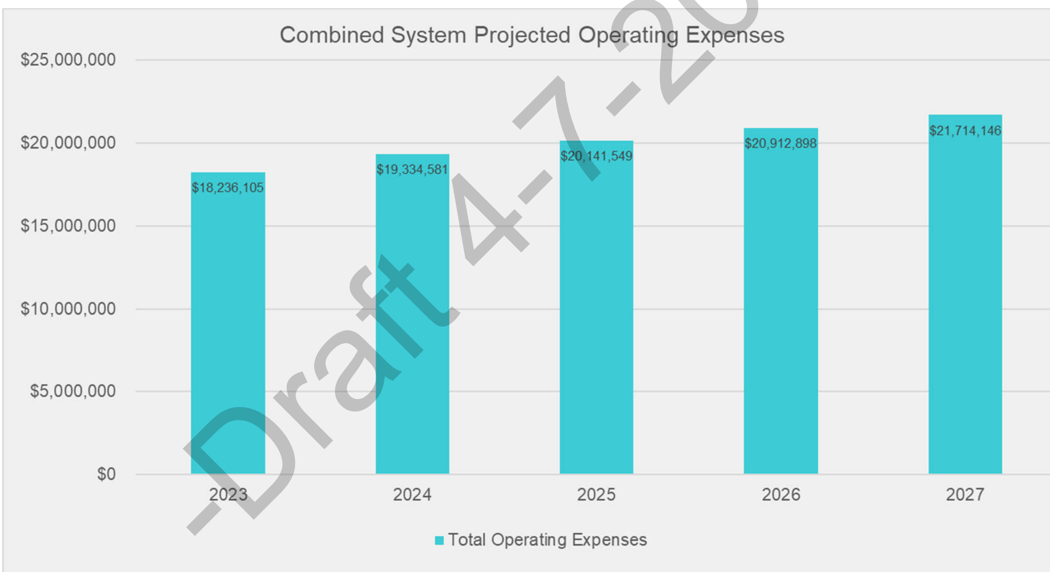
Projected revenues from existing rates for the water and wastewater system were based on the schedule of water, wastewater, and reclaimed water rates and charges effective October 1, 2022. In order to calculate projected revenues from existing rates for the Forecast Period, historical customer and growth statistics were reviewed along with historical rate revenues and rate increases were analyzed. Based on these historical customer and revenue trends a baseline for rate revenues was established. Based on recent growth trends and information provided by the City and discussions with City staff, this analysis recognizes an average growth in customers of approximately 1.0%, or about 245 accounts, per year throughout the Forecast Period and assumes that customer usage per account will remain at current levels. Based on these growth assumptions, water, wastewater, and reclaimed water system revenues at existing rates are estimated to increase from approximately $27.3 million to $27.9 million over the Forecast Period, as shown on Table 1-1. Other operating revenues such as connection fees, services charges, and backflow fees, etc., on average, to be approximately $864,000 per year and interest earnings on unrestricted fund balances are estimated to average approximately $27,000 per year. Impact Fee Revenues were projected based on the proposed development fees (developed in Section 2 of this report) and the projected customer growth and collections are anticipated to be approximately $818,000 per year.

OPERATING AND MAINTENANCE EXPENSES

The Fiscal Year 2023 operating budget served as the basis for the cash operating expense projections as defined in the City's Bond Resolution for the Forecast Period. As such, adjustments were made to the Fiscal Year 2023 operating budget to exclude principal and interest payments on debt, capital expenditures, and certain interfund transfers, which are not cash operating expenses and, therefore, were accounted for separately in our analysis. The expense amounts were then allocated between the water, wastewater, and reclaimed water systems, as shown in Tables 1-2 through 1-8. These adjustments resulted in the Fiscal Year 2023 operating budget of $29.1 million being adjusted to reflect approximately $18.2 million in cash operating expenses, as shown in Table 1-2. A contingency allowance of one percent (1.00%) of operation and maintenance expenses was recognized for unanticipated expenditures in each fiscal year. Additionally, a bad debt allowance of one-quarter of one percent (0.25%) of rate revenues was recognized in each fiscal year. The allowances represent averages of approximately $197,000 and $77,000 annually, respectively. Included in operating expenses is an indirect cost allocation from the General Fund for certain services provided by the general fund to the utility system. Based on a recent update to the method used to calculate this transfer it is projected to increase by an additional $150,000 per year starting in 2023. Operation and maintenance expenses are projected to increase over the Forecast Period by an annual average of approximately 4.5% per year above Fiscal Year 2023 operating budget levels. The overall increase in projected operating expenses was based upon assumptions corresponding to several cost escalation factors, and the nature of the expense as shown on Table 1-8. A few of the major cost escalation factors are shown below:

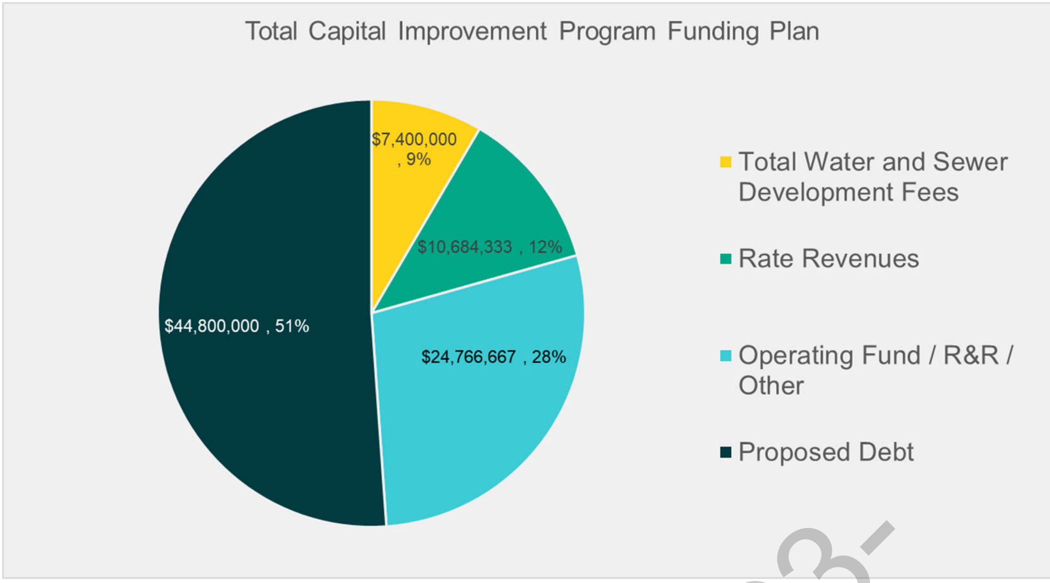
1. Labor – 5.0% in 2024 and 3.5% per Year
2. Health Insurance – 7.0% per Year
3. Consumer Price Index (CPI) – 5.0% in 2024 and 2.3% per Year
4. Chemical – 10.0% in 2024, 7.0% in 2025, and 5.0% in 2026 and 2027
5. Electricity – 7.0% in 2024, 6.0% in 2025, and 5.0% in 2026 and 2027
6. Repair and Maintenance – 4.0% per Year

Based on the escalation factors projected operating expenditures are projected to increase from $18.2 million to $21.7 million as shown below.



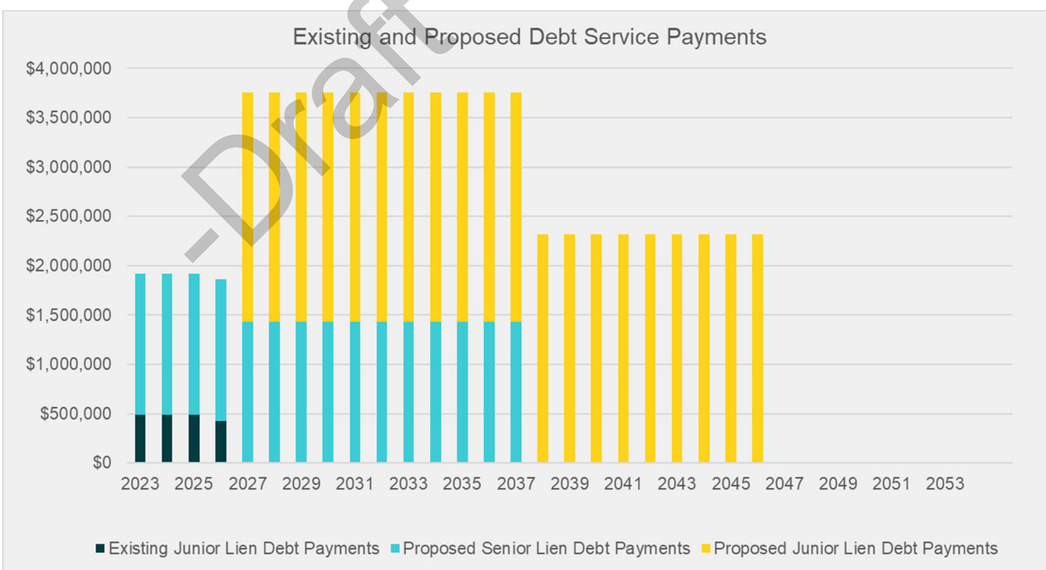
CAPITAL IMPROVEMENT PLAN

The Capital Improvement Program (CIP) relied upon in this analysis was based on the Fiscal Year 2023 - 2027 CIP, as provided by City. The CIP includes approximately $87.7 million in system upgrades, line and facility improvements, renewals and replacements, and regulatory-related investments. The financial forecast assumes that the anticipated CIP will be fully funded through a combination of rate revenues, cash reserves, impact fees, grants, and new debt as shown on Table 1-9 and the chart below.



EXISTING AND PROPOSED DEBT

Based on the debt service schedules for the outstanding SRF Loans, and the proposed senior and subordinate lien debt, the annual debt service payments to be funded from rates is approximately $3.1 million per year, increasing to $4.0 million over the Forecast Period. Two of the City's SRF loans are paid off during the Forecast Period in 2023 and 2026 reducing the existing payments by approximately $1.4 million. Payments for the proposed senior lien debt are projected to begin in 2023 while the proposed subordinate lien debt is projected to begin in Fiscal Year 2027 and will be approximately $1.4 million and $2.3 million per year, respectively. Existing and proposed debt service payments are summarized on Table 1-10 and in the chart below.



TRANSFERS

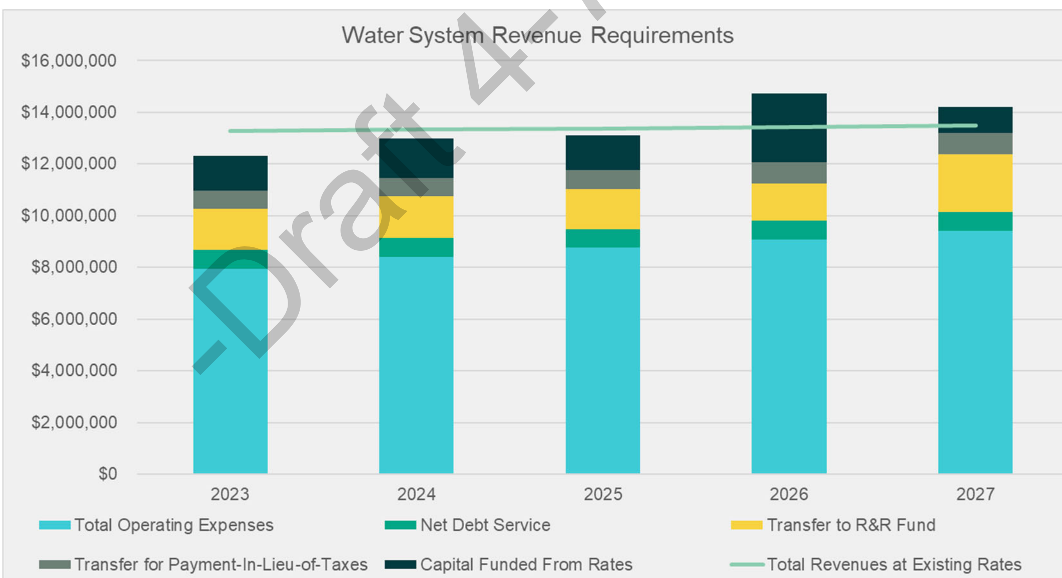
The City transfers approximately $1.6 million per year (starting at $1.4 million in 2023 and increasing to $1.8 by 2027) to the General Fund in the form of a Payment In Lieu of Taxes (or PILOT). This annual PILOT transfer is anticipated to increase at approximately 4.5% per year over the Forecast Period based on the projected increase in gross depreciable assets. Additionally, the City is projected to transfer approximately $3.7 million per year on average to the Renewal and Replacement Fund in order to fund ongoing capital needs of the system. This calculation of these transfers can be found in Tables 1-11 and 1-12.

CASH BALANCES

The City targets an ending balance of between of no less than 90 and 120 days of rate revenue in its unrestricted cash accounts (Operating Fund and Renewal and Replacement Fund). Based on the revenue and expenditure projections described above, unrestricted cash is projected to remain over the 90-day level during all years of the Forecast Period. The ending balance in unrestricted funds by 2026 is approximately $13.0 million or about 140 days of rate revenues. The City also has impact fee reserve balances that it uses throughout the forecast period to fund expansion-related capital. The ending balance for the combined impact fee funds is approximately $3.1million by the end of the Forecast Period. A balance of approximately $4.0 million is maintained in the renewal and replacement fund throughout all years of the Forecast Period for capital contingencies. All projected end cash balances are summarized on Table 1-13 at the end of this section.

CONCLUSIONS AND RECOMMENDATIONS

Based on the projected operating expenditure needs of the water, wastewater and reclaimed water system and the projected funding plan for the CIP, it is estimated that the existing rates will not be sufficient to fund utility system operations and capital requirements anticipated during the Forecast Period and that rate increases will be necessary as shown for each utility system in the charts below.



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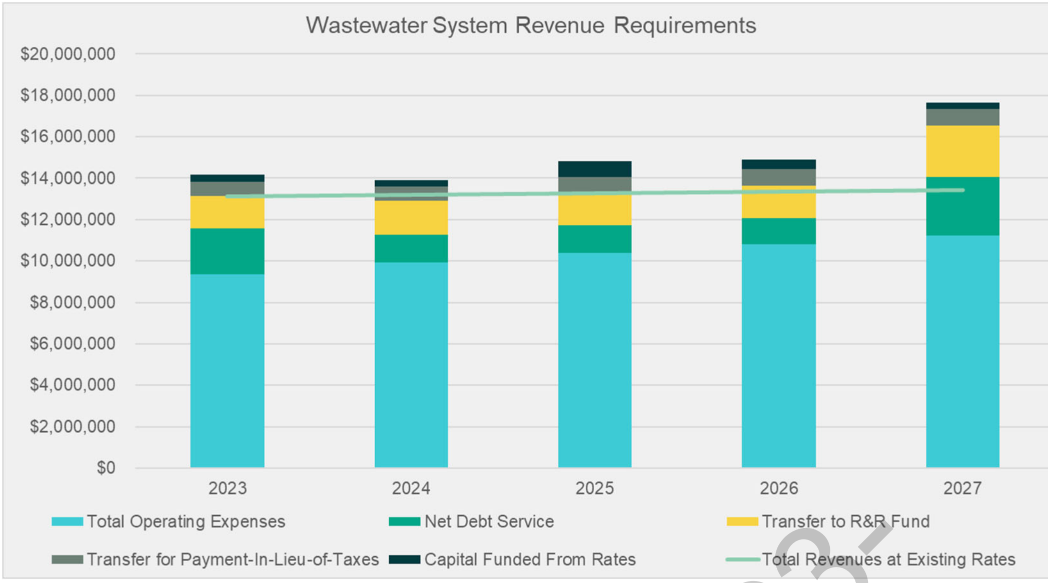
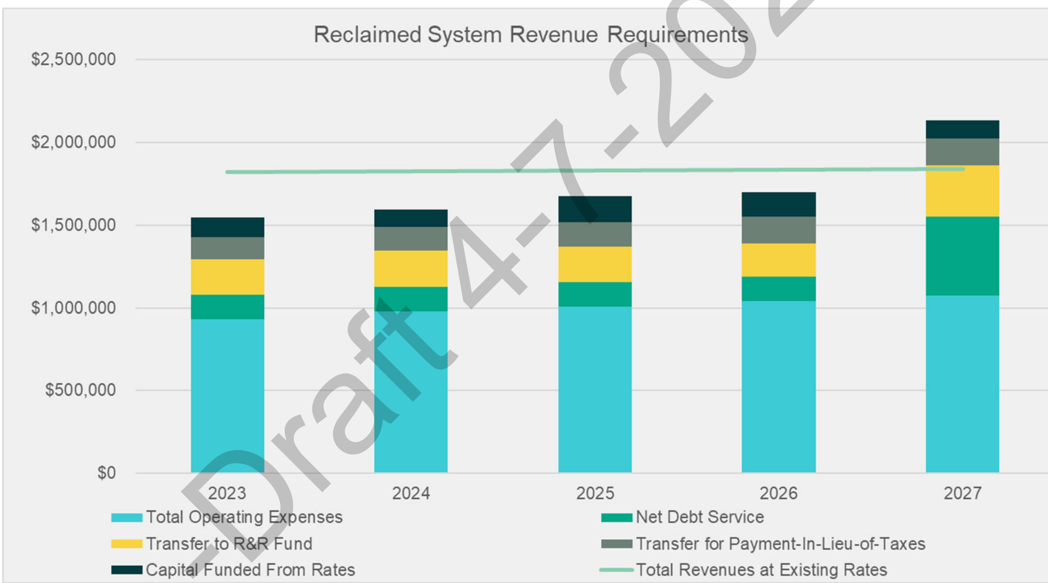


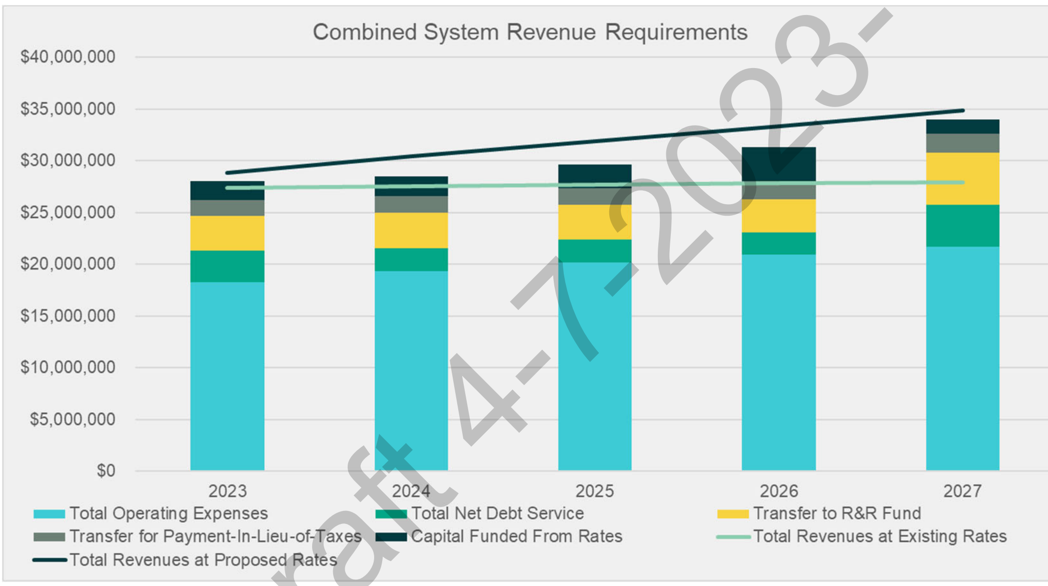


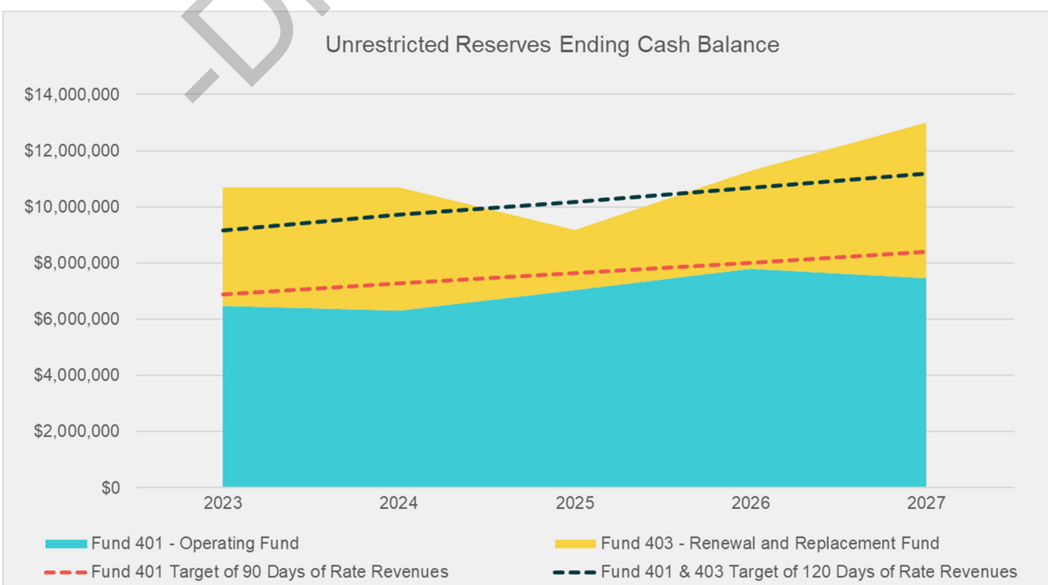
As shown above and on Tables 1-14 through 1-17 the water, wastewater, and reclaimed water systems existing revenues are insufficient to recover the projected operating expenses, capital funding requirements, and debt service costs. It is recommended for bills rendered on or after April 1 of 2023 and January 1 of each subsequent fiscal year that the proposed rate adjustments be implemented in order to ensure adequate funding of revenue requirements, sufficient reserves for operations and contingency, and compliance with loan covenants. Below is a summary of the proposed rate adjustments for the Forecast Period.

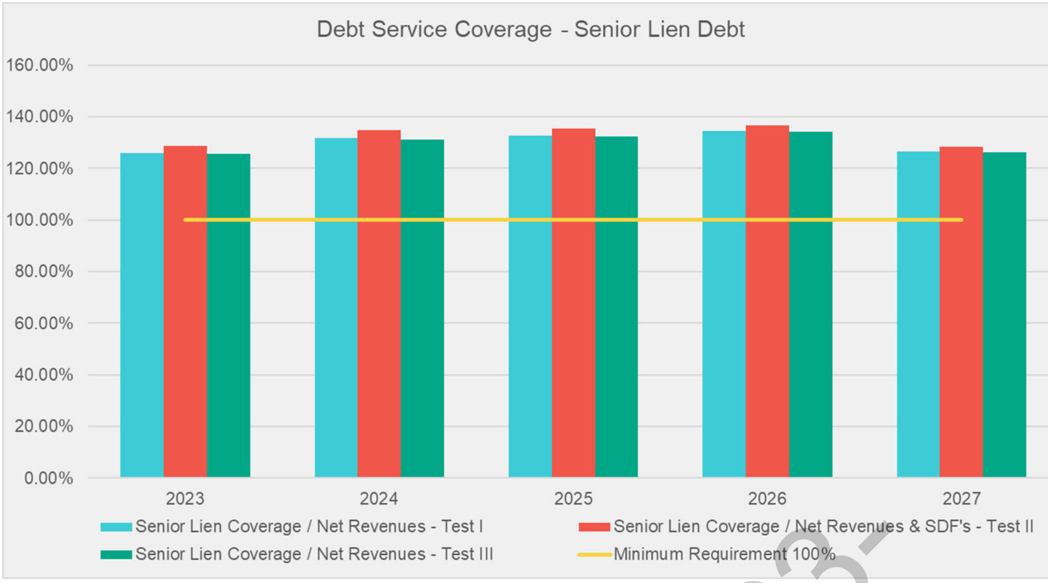
(Remainder of page intentionally left blank)

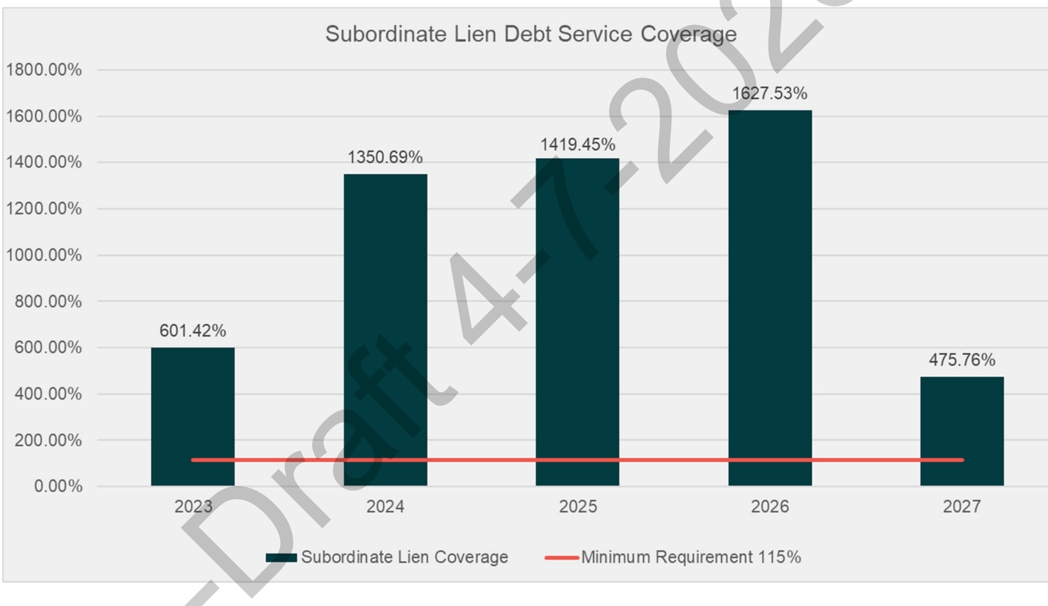
Summary of Proposed Rate Adjustments					
	Fiscal Year Ending September 30,				
Description	2023	2024	2025	2026	2027
Proposed Rate Revenue Adjustments:					
Water System	2.75%	2.75%	2.75%	2.75%	2.75%
Wastewater System	5.75%	5.75%	5.75%	5.75%	5.75%
Reclaimed Water System	4.25%	4.25%	4.25%	4.25%	4.25%

If the proposed increases are adopted, it is estimated that revenues would: i) meet the projected net revenue requirements of the water, wastewater, and reclaimed water systems; ii) exceed the minimum debt service coverage requirements on existing and future debt; and iii) achieve unrestricted cash reserves of approximately 140 days or higher of annual rate revenues as can be seen on the following four (4) charts as shown on Tables 1-13 through 1-18.









DEBT SERVICE COMPLIANCE

In addition to funding the net revenue requirements (i.e., expenditure requirements), the proposed water and wastewater rates must be sufficient to meet the debt service coverage requirements of the City's existing and proposed debt. The City's bond resolution requires that the City to maintain rates adequate to achieve a minimum 1.00 debt service coverage ratio on senior lien debt. The debt service coverage ratio is calculated as a ratio of gross system revenues compared to the sum of operating expenses, required renewal and replacement transfers, and required transfers to debt service payments inclusive of their coverage requirements. Additionally, the City must achieve a junior lien debt service coverage ratio of 1.15 after the payment of senior lien debt, including senior lien coverage. Based on the adoption of the proposed rate increases, the City is anticipated to be in compliance with the rate covenants as shown in Table 1-18 at the end of this section.

SINGLE-FAMILY RATE DESIGN

In addition to identifying the need for overall rate revenue increases, the City's residential single-family water usage rates were reviewed as a part of our analysis. Currently, the City charges a flat base charge on a monthly basis for single-family service availability and a four- (4) tiered usage rate based on billed flows as shown below.

Existing Single-family Monthly Water Rates	
	Amount
Single-family:	
Base Charge per Unit	$9.90
Usage Charges:	
0 - 2,000 Gallons	$1.48
2,001 – 12,000 Gallons	$3.88
12,001 – 18,000 Gallons	$6.70
18,000+ Gallons	$10.72

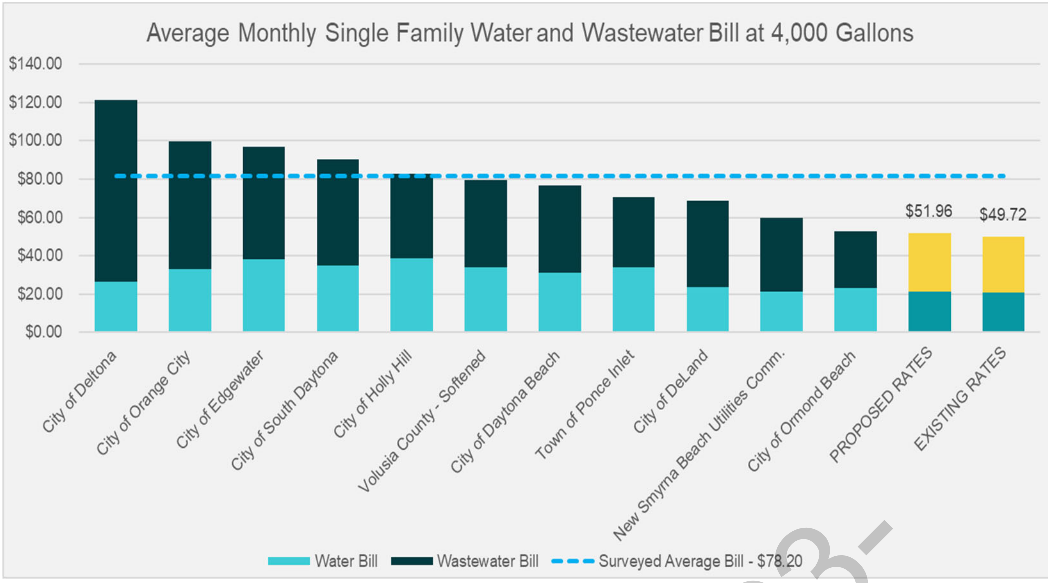
Based on discussions with the City it was determined that the second tier (2,001 gallons to 12,000 gallons) would be split into two blocks (2,001 to 6,000 gallons and 6,001 to 12,000 gallons). This change would step out the incremental increases by tier step while only impacting about 10% of bills. Below is a summary of the proposed rate structure changes with the proposed rate adjustments applied.

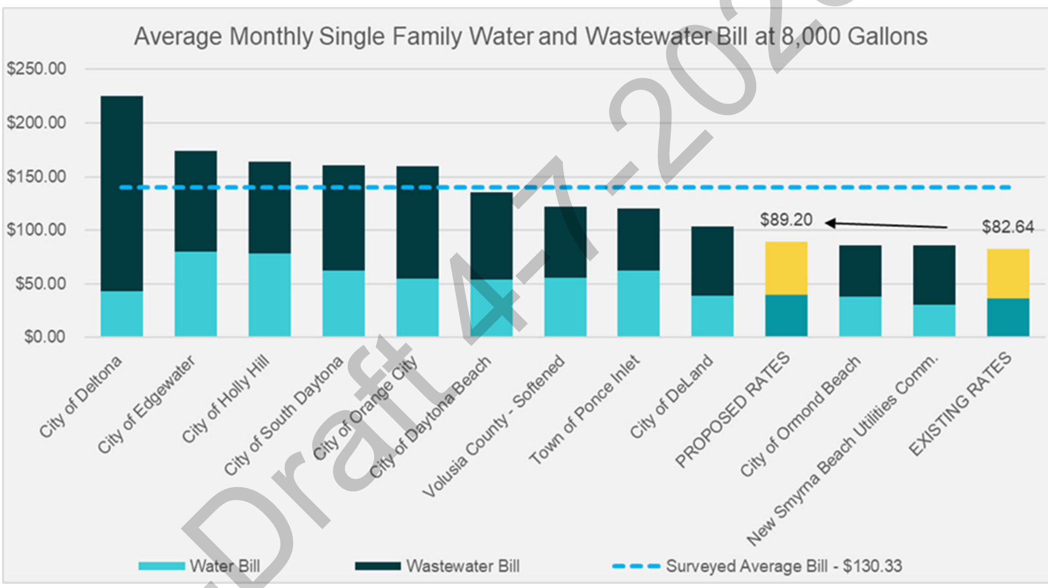
Proposed Single-family Monthly Water Rates – FY 2023		
	Existing	Restructure
Single-family:		
Base Charge per Unit:	$9.90	$10.17
Usage Charges:		
0 - 2,000 Gallons	$1.48	$1.52
2,001 – 6,000 Gallons	$3.88	$3.99
6,001 – 12,000 Gallons	$3.88	$5.43
12,001 – 18,000 Gallons	$6.70	$6.88
18,000+ Gallons	$10.72	$11.01

With this proposed rate structure there could be potential for additional revenues pending customer behavior and usage characteristics however no additional revenues have been recognized in the forecast at this time to be conservative.

RATE COMPARISON

As shown below for an average bill based on 4,000 gallons of water use and on Tables 1-19 through 1-21 for a range of usage levels, bills under the proposed Fiscal Year 2023 water and wastewater rates are comparable with the average when compared to the surveyed, neighboring utilities. Also shown is a bill at 8,000 gallons of water use as to show the impact of the structure change past the 6,000 gallons threshold. It should be noted that reclaimed rates are not a part of this comparison as most accounts do not receive reclaimed water service.





MASTER METERED MANUFACTURED HOME RATES

The City currently provides water and wastewater service to fourteen master metered manufactured housing parks throughout the City. Eight (8) of these parks (representing 860 units) are billed using a master meter while six (6) of these parks (representing 1,178 units) are billed using privately owned meters on individual lots. The City does not own or maintain the meters or infrastructure within the private properties and the privately owned meters are not consistent with the City's new metering technology. Additionally, the City is unable to read about 45% of the individually manufactured home meters and of the readable meters about 4% are not registering consumption (dead meters). The City currently spends a significant amount of time and effort in order to read and bill these individually meters manufactured homes.

For billing purposes, the City current charges manufactured homes / units based on three different approaches. The first approach is the standard master metered rate, the second approach is via the single-family rate per unit, and the third approach is a hybrid whereby the City bills each unit individually as well as a master meter for the property where the difference between the master metered reading and the sum of the individually metered units is billed to the manufactured home park to be allocated amongst the individual units.

In order to treat all manufactured home units similarly and improve accuracy of readings/billings, save on administrative and meter reading time, and mitigate potential liability associated with entering private property the City requested that Raftelis develop a master metered manufactured home rate to be charged to all manufactured home parks. The proposed solution is to place all manufactured homes on a new master metered rate where monthly base charges are billed per unit and usage charges are based on the single-family rates with the usage blocks scaled by the number of units behind the manufactured home park's master meter. The proposed master metered manufactured home rates are shown below and include the proposed rate single-family rate structure changes noted in the previous section.

Monthly Water Rates – FY 2023		
	Existing Rates	Proposed MH Rate Restructure
Master Metered Manufactured Homes:		
Base Charge per Unit	$9.90	$10.17
Usage Charges (Block Size Scaled by Number of Units):		
0 - 2,000 Gallons	$3.21	$1.52
2,001 – 6,000 Gallons	**$3.21**	**$3.99**
6,001 – 12,000 Gallons	$3.21	$5.43
12,001 – 18,000 Gallons	$3.21	$6.88
18,000+ Gallons	$3.21	$11.01

The proposed rates shown above should be phased in over a six- (6) month period in order to allow the manufactured home park owners to adjust their billing method in order to allocate flows to their respective units.

MISCELLANEOUS CHARGE ANALYSIS

In addition to charging user fees for monthly water and wastewater service, the City also charges fees for certain miscellaneous utility services. Examples of these fees include customer deposits, meter connection fees, account service charges, late charges, etc. Revenues from these charges supplement revenue derived from monthly rates. Generally, these fees are designed on a cost recovery basis predicated on the specific cost of the services requested. This study includes an analysis of the cost of miscellaneous services and this analysis has been used to develop the proposed schedule of charges shown on Table 1-22.

To support this part of the study, a miscellaneous fee workbook was developed with the assistance of City staff that itemizes the costs for each service or activity. Such costs consider the appropriate staffing levels, equipment needs, and materials and supplies for each type of service. Appendix 1B at the end of this report includes the City's detailed miscellaneous fee worksheets in support of Table 1-22.

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List of Tables and Appendices

SECTION 1: WATER, WASTEWATER, AND RECLAIMED WATER RATES

Table 1-1
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary Projection of Rate and Other Revenues

Line No.	Description	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
	Existing Rate Revenues					
1	Water System	$12,959,991	$13,025,562	$13,086,185	$13,141,859	$13,192,584
2	Wastewater System	12,909,048	12,994,602	13,073,172	13,144,758	13,209,360
3	Reclaimed Water System	1,434,229	1,445,107	1,454,431	1,462,201	1,468,417
4	Subtotal Rate Revenues	$27,303,267	$27,465,271	$27,613,788	$27,748,818	$27,870,361
	Other Revenues					
5	Water Connection Fees	$100,000	$92,982	$85,965	$78,947	$71,930
6	Sewer Connection Fees	30,000	27,736	25,472	23,208	20,943
7	Reclaimed Water Connect Fees	25,000	21,875	18,750	15,625	12,500
8	Hydrant Rental	13,000	13,000	13,000	13,000	13,000
9	Reclaimed Backflow Fee	305,000	305,000	305,000	305,000	305,000
10	Service Charges	400,000	400,000	400,000	400,000	400,000
11	Water/Sewer Energy Adjustment Charge	0	0	0	0	0
12	Engineering Fees	0	0	0	0	0
13	Interest on Investments	0	0	0	0	0
14	Miscellaneous Revenue	25,000	10,469	10,469	10,469	10,469
15	Interfund Transfers	0	0	0	0	0
16	Sale of Fixed Assets	0	0	0	0	0
17	Sale of Surplus Materials and Scrap	0	0	0	0	0
18	Developer Contributions	0	0	0	0	0
19	Intragovernmental Service	0	0	0	0	0
20	Grants	0	0	0	0	0
21	Appropriated Fund Balance	0	0	0	0	0
22	Installment Purchase/Capital Lease Proceeds	0	0	0	0	0
23	Hydrant Revenues	0	2,917	2,917	2,917	2,917
24	Subtotal Other Revenues	$898,000	$873,980	$861,573	$849,166	$836,760
	Unrestricted Interest Income					
25	Unrestricted Interest Income	$25,307	$27,230	$25,334	$26,032	$30,550
26	Subtotal Unrestricted Interest Income	$25,307	$27,230	$25,334	$26,032	$30,550
	Development Fee Revenues					
27	Water Development Fee Revenue	$443,175	$409,425	$378,525	$347,625	$316,725
28	Wastewater Development Fee Revenue	408,100	508,620	467,100	425,580	384,060
29	Subtotal Development Fee Revenues	$851,275	$918,045	$845,625	$773,205	$700,785
30	Total Projected Revenues	$29,077,849	$29,284,526	$29,346,320	$29,397,221	$29,438,455

Table 1-2
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Allocation of Budgeted Operating Expenses to Individual Systems - Fiscal Year 2023

Line No.	Description	Budget 2023	Adjustments	Adjusted 2023	Allocation Basis	Allocation Percentages Water System	Sewer System	Reclaimed System	Allocated and Adjusted 2023 Water System	Sewer System	Reclaimed System
	Utility Administration Division										
1	Salaries & Wages	$707,522	$0	$707,522	Adm Salary	46.30%	46.80%	6.90%	$327,583	$331,120	$48,819
	Retirement Severance	0	0	0	Adm Salary	46.30%	46.80%	6.90%	0	0	0
2	Certifications	2,000	0	2,000	Adm Salary	46.30%	46.80%	6.90%	926	936	138
3	Overtime	8,500	0	8,500	Adm Salary	46.30%	46.80%	6.90%	3,936	3,978	587
4	FICA Taxes	55,958	0	55,958	Adm Salary	46.30%	46.80%	6.90%	25,909	26,188	3,861
5	Retirement	83,696	0	83,696	Adm Salary	46.30%	46.80%	6.90%	38,751	39,170	5,775
6	Health Insurance	99,657	0	99,657	Adm Salary	46.30%	46.80%	6.90%	46,141	46,639	6,876
7	Professional Services	55,000	0	55,000	Adm Salary	46.30%	46.80%	6.90%	25,465	25,740	3,795
8	Travel Per Diem	2,500	0	2,500	Adm Salary	46.30%	46.80%	6.90%	1,158	1,170	173
9	Training	10,000	0	10,000	Adm Salary	46.30%	46.80%	6.90%	4,630	4,680	690
10	Communication Services	16,000	0	16,000	Adm Salary	46.30%	46.80%	6.90%	7,408	7,488	1,104
11	Equipment Rental	20,000	0	20,000	Adm Salary	46.30%	46.80%	6.90%	9,260	9,360	1,380
12	Vehicle Insurance	72,216	0	72,216	Adm Salary	46.30%	46.80%	6.90%	33,436	33,797	4,983
13	General Equipment Maintenance	2,000	0	2,000	Adm Salary	46.30%	46.80%	6.90%	926	936	138
14	Vehicle Maintenance	7,000	0	7,000	Adm Salary	46.30%	46.80%	6.90%	3,241	3,276	483
15	Building Maintenance	5,000	0	5,000	Adm Salary	46.30%	46.80%	6.90%	2,315	2,340	345
16	Printing and Binding	500	0	500	Adm Salary	46.30%	46.80%	6.90%	232	234	35
17	Public Relations	2,500	0	2,500	Adm Salary	46.30%	46.80%	6.90%	1,158	1,170	173
18	Advertising	1,000	0	1,000	Adm Salary	46.30%	46.80%	6.90%	463	468	69
19	Computer Software	41,000	0	41,000	Adm Salary	46.30%	46.80%	6.90%	18,983	19,188	2,829
20	Internal Building Maintenance Charge	77,251	0	77,251	Adm Salary	46.30%	46.80%	6.90%	35,767	36,153	5,330
21	Office Supplies	6,500	0	6,500	Adm Salary	46.30%	46.80%	6.90%	3,010	3,042	449
22	Other Operating Supplies	25,000	0	25,000	Adm Salary	46.30%	46.80%	6.90%	11,575	11,700	1,725
23	Gas, Oil and Grease	12,000	0	12,000	Adm Salary	46.30%	46.80%	6.90%	5,556	5,616	828
24	Postal Services	500	0	500	Adm Salary	46.30%	46.80%	6.90%	232	234	35
25	Dues and Memberships	9,000	0	9,000	Adm Salary	46.30%	46.80%	6.90%	4,167	4,212	621
26	Books and Subscriptions	2,500	0	2,500	Adm Salary	46.30%	46.80%	6.90%	1,158	1,170	173
27	Machinery and Equipment - (Capital Outlay) [2]	0	0	0	Adm Salary	46.30%	46.80%	6.90%	0	0	0
28	Grounds Maintenance Services	80,000	0	80,000	Adm Salary	46.30%	46.80%	6.90%	37,040	37,440	5,520
29	Fleet Maintenance Charge	1,060	0	1,060	Adm Salary	46.30%	46.80%	6.90%	491	496	73
30	Licenses, Taxes and Fees	2,500	0	2,500	Adm Salary	46.30%	46.80%	6.90%	1,158	1,170	173
31	Uniforms	3,000	0	3,000	Adm Salary	46.30%	46.80%	6.90%	1,389	1,404	207
32	Admin Fees and ISF Transfers	747,045	0	747,045	Sales	47.51%	47.24%	5.24%	354,950	352,941	39,153
33	Internal Insurance Charge	658,885	0	658,885	Sales	47.51%	47.24%	5.24%	313,062	311,290	34,533
34	Internal IT Charge	576,854	0	576,854	Sales	47.51%	47.24%	5.24%	274,086	272,534	30,234
35	Total Utility Administration Division	$3,394,144	$0	$3,394,144		47.01%	47.06%	5.93%	$1,595,558	$1,597,282	$201,304
	Customer Service										
36	Salaries & Wages	$374,504	$0	$374,504	Accounts	45.48%	41.88%	12.64%	$170,337	$156,828	$47,339
37	Overtime	22,000	0	22,000	Accounts	45.48%	41.88%	12.64%	10,006	9,213	2,781
38	FICA Taxes	39,088	0	39,088	Accounts	45.48%	41.88%	12.64%	17,779	16,369	4,941
39	Retirement	58,464	0	58,464	Accounts	45.48%	41.88%	12.64%	26,591	24,483	7,390
40	Health Insurance	69,614	0	69,614	Accounts	45.48%	41.88%	12.64%	31,663	29,152	8,799
41	Audit Fee (1/4)	25,000	0	25,000	Accounts	45.48%	41.88%	12.64%	11,371	10,469	3,160
42	Travel Per Diem	1,000	0	1,000	Accounts	45.48%	41.88%	12.64%	455	419	126
43	Training	2,000	0	2,000	Accounts	45.48%	41.88%	12.64%	910	838	253
44	Communication Services	1,000	0	1,000	Accounts	45.48%	41.88%	12.64%	455	419	126
45	General Equipment Maintenance	1,500	0	1,500	Accounts	45.48%	41.88%	12.64%	682	628	190
46	Software Maintenance	25,000	0	25,000	Accounts	45.48%	41.88%	12.64%	11,371	10,469	3,160
47	Printing and Binding	63,600	0	63,600	Accounts	45.48%	41.88%	12.64%	28,927	26,633	8,039
48	Equipment - Non Capital	2,000	0	2,000	Accounts	45.48%	41.88%	12.64%	910	838	253
49	Internal Building Maintenance Charge	36,024	0	36,024	Accounts	45.48%	41.88%	12.64%	16,385	15,085	4,554
50	Office Supplies	5,000	0	5,000	Accounts	45.48%	41.88%	12.64%	2,274	2,094	632
51	Other Operating Supplies	2,000	0	2,000	Accounts	45.48%	41.88%	12.64%	910	838	253
52	Postal Service	180,000	0	180,000	Accounts	45.48%	41.88%	12.64%	81,870	75,377	22,753
53	Machinery and Equipment - (Capital Outlay) [2]	0	0	0	Accounts	45.48%	41.88%	12.64%	0	0	0
54	Licenses, Taxes and Fees	346,000	0	346,000	Accounts	45.48%	41.88%	12.64%	157,373	144,892	43,736
55	Admin Fees and ISF Transfers	75,710	0	75,710	Accounts	45.48%	41.88%	12.64%	34,436	31,704	9,570
56	Miscellaneous Charges	25,000	0	25,000	Accounts	45.48%	41.88%	12.64%	11,371	10,469	3,160
57	Equipment Rental or Lease	1,500	0	1,500	Accounts	45.48%	41.88%	12.64%	682	628	190
58	Total Customer Service	$1,356,004	$0	$1,356,004		45.48%	41.88%	12.64%	$616,757	$567,843	$171,404
	Water Production Division										
59	Salaries & Wages	$1,056,333	$0	$1,056,333	Direct-W	100.00%	0.00%	0.00%	$1,056,333	$0	$0
60	Overtime	67,500	0	67,500	Direct-W	100.00%	0.00%	0.00%	67,500	0	0
61	Certifications / Licenses	2,200	0	2,200	Direct-W	100.00%	0.00%	0.00%	2,200	0	0
62	FICA Taxes	83,525	0	83,525	Direct-W	100.00%	0.00%	0.00%	83,525	0	0
63	Retirement	124,928	0	124,928	Direct-W	100.00%	0.00%	0.00%	124,928	0	0
64	Health Insurance	148,753	0	148,753	Direct-W	100.00%	0.00%	0.00%	148,753	0	0
65	Professional Services	20,300	0	20,300	Direct-W	100.00%	0.00%	0.00%	20,300	0	0
66	Landfill Services	65,000	0	65,000	Direct-W	100.00%	0.00%	0.00%	65,000	0	0
67	Travel Per Diem	2,750	0	2,750	Direct-W	100.00%	0.00%	0.00%	2,750	0	0
68	Training	7,000	0	7,000	Direct-W	100.00%	0.00%	0.00%	7,000	0	0
69	Communication Services	28,600	0	28,600	Direct-W	100.00%	0.00%	0.00%	28,600	0	0
70	Electrical Services	556,000	0	556,000	Direct-W	100.00%	0.00%	0.00%	556,000	0	0
71	Water / Sewer	1,278	0	1,278	Direct-W	100.00%	0.00%	0.00%	1,278	0	0
72	Drainage	4,000	0	4,000	Direct-W	100.00%	0.00%	0.00%	4,000	0	0
73	Equipment Rental / Leasing	5,000	0	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	0	0
74	Equipment Maintenance	250,000	0	250,000	Direct-W	100.00%	0.00%	0.00%	250,000	0	0
75	Maintenance Inspection Services	5,000	0	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	0	0
76	Vehicle Maintenance	20,000	0	20,000	Direct-W	100.00%	0.00%	0.00%	20,000	0	0
77	Building Maintenance	10,000	0	10,000	Direct-W	100.00%	0.00%	0.00%	10,000	0	0
78	Computer Software	7,000	0	7,000	Direct-W	100.00%	0.00%	0.00%	7,000	0	0
79	Computer Hardware	1,500	0	1,500	Direct-W	100.00%	0.00%	0.00%	1,500	0	0
80	Equipment - Non Capital	5,000	0	5,000	Direct-W	100.00%	0.00%	0.00%	5,000	0	0
81	Office Supplies	2,000	0	2,000	Direct-W	100.00%	0.00%	0.00%	2,000	0	0

Table 1-2
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Allocation of Budgeted Operating Expenses to Individual Systems - Fiscal Year 2023

Line No.	Description		Budget 2023	Adjustments	Adjusted 2023	Allocation Basis	Allocation Percentages Water System	Allocation Percentages Sewer System	Allocation Percentages Reclaimed System	Allocated and Adjusted 2023 Water System	Allocated and Adjusted 2023 Sewer System	Allocated and Adjusted 2023 Reclaimed System
82	Operating Supplies		35,000	0	35,000	Direct-W	100.00%	0.00%	0.00%	35,000	0	0
83	Gas, Oil & Grease		36,000	0	36,000	Direct-W	100.00%	0.00%	0.00%	36,000	0	0
84	Janitorial Supplies		2,500	0	2,500	Direct-W	100.00%	0.00%	0.00%	2,500	0	0
85	Uniforms		6,000	0	6,000	Direct-W	100.00%	0.00%	0.00%	6,000	0	0
86	Postage		100	0	100	Direct-W	100.00%	0.00%	0.00%	100	0	0
87	Medical & Lab Repairs		35,000	0	35,000	Direct-W	100.00%	0.00%	0.00%	35,000	0	0
88	Chemicals		875,000	0	875,000	Direct-W	100.00%	0.00%	0.00%	875,000	0	0
89	Dues & Memberships		500	0	500	Direct-W	100.00%	0.00%	0.00%	500	0	0
90	Books & Subscriptions		250	0	250	Direct-W	100.00%	0.00%	0.00%	250	0	0
91	Building Improvements - Roof (Capital Outlay)	[2]	0	0	0	Direct-W	100.00%	0.00%	0.00%	0	0	0
92	Machinery and Equipment - (Capital Outlay)	[2]	0	0	0	Direct-W	100.00%	0.00%	0.00%	0	0	0
93	Other Contracted Services		180,000	0	180,000	Direct-W	100.00%	0.00%	0.00%	180,000	0	0
94	Fleet Maintenance Charge		2,915	0	2,915	Direct-W	100.00%	0.00%	0.00%	2,915	0	0
95	Licenses, Taxes, and Fees		22,000	0	22,000	Direct-W	100.00%	0.00%	0.00%	22,000	0	0
96	Fleet Financing		322,032	0	322,032	Direct-W	100.00%	0.00%	0.00%	322,032	0	0
97	Total Water Production Division		$3,990,964	$0	$3,990,964		100.00%	0.00%	0.00%	$3,990,964	$0	$0
	Wastewater Treatment											
98	Salaries & Wages		$1,198,276	$0	$1,198,276	Direct-S	0.00%	100.00%	0.00%	$0	$1,198,276	$0
99	Overtime		110,000	0	110,000	Direct-S	0.00%	100.00%	0.00%	0	110,000	0
100	Certification / Licenses		2,000	0	2,000	Direct-S	0.00%	100.00%	0.00%	0	2,000	0
101	FICA Taxes		99,160	0	99,160	Direct-S	0.00%	100.00%	0.00%	0	99,160	0
102	Retirement		148,314	0	148,314	Direct-S	0.00%	100.00%	0.00%	0	148,314	0
103	Health Insurance		176,599	0	176,599	Direct-S	0.00%	100.00%	0.00%	0	176,599	0
104	Professional Services		40,000	0	40,000	Direct-S	0.00%	100.00%	0.00%	0	40,000	0
105	Landfill Services		602,538	0	602,538	Direct-S	0.00%	100.00%	0.00%	0	602,538	0
106	Travel Per Diem		2,500	0	2,500	Direct-S	0.00%	100.00%	0.00%	0	2,500	0
107	Training		7,500	0	7,500	Direct-S	0.00%	100.00%	0.00%	0	7,500	0
108	Communication Services		24,000	0	24,000	Direct-S	0.00%	100.00%	0.00%	0	24,000	0
109	Electrical Services		1,000,000	0	1,000,000	Direct-S	0.00%	100.00%	0.00%	0	1,000,000	0
110	Water / Sewer		7,800	0	7,800	Direct-S	0.00%	100.00%	0.00%	0	7,800	0
111	Drainage		2,400	0	2,400	Direct-S	0.00%	100.00%	0.00%	0	2,400	0
112	Equipment Maintenance		258,000	0	258,000	Direct-S	0.00%	100.00%	0.00%	0	258,000	0
113	Maintenance Inspection Services		10,000	0	10,000	Direct-S	0.00%	100.00%	0.00%	0	10,000	0
114	Vehicle Maintenance		23,510	0	23,510	Direct-S	0.00%	100.00%	0.00%	0	23,510	0
115	Computer Software		5,000	0	5,000	Direct-S	0.00%	100.00%	0.00%	0	5,000	0
116	Equipment - Non Capital		20,000	0	20,000	Direct-S	0.00%	100.00%	0.00%	0	20,000	0
117	Office Supplies		3,000	0	3,000	Direct-S	0.00%	100.00%	0.00%	0	3,000	0
118	Operating Supplies		140,000	0	140,000	Direct-S	0.00%	100.00%	0.00%	0	140,000	0
119	Gas, Oil, Grease		55,000	0	55,000	Direct-S	0.00%	100.00%	0.00%	0	55,000	0
120	Janitorial Supplies		3,000	0	3,000	Direct-S	0.00%	100.00%	0.00%	0	3,000	0
121	Uniforms		8,000	0	8,000	Direct-S	0.00%	100.00%	0.00%	0	8,000	0
122	Medical & Lab Supplies		21,500	0	21,500	Direct-S	0.00%	100.00%	0.00%	0	21,500	0
123	Chemicals		1,394,125	0	1,394,125	Direct-S	0.00%	100.00%	0.00%	0	1,394,125	0
124	Dues & Memberships		350	0	350	Direct-S	0.00%	100.00%	0.00%	0	350	0
125	Books & Subscriptions		500	0	500	Direct-S	0.00%	100.00%	0.00%	0	500	0
126	Equipment (Capital Outlay)	[2]	200,000	(200,000)	0	Direct-S	0.00%	100.00%	0.00%	0	0	0
127	Professional Services (Other than Building) (Capital Outlay)	[2]	0	0	0	Direct-S	0.00%	100.00%	0.00%	0	0	0
128	Other Contracted Services		250,000	0	250,000	Direct-S	0.00%	100.00%	0.00%	0	250,000	0
129	Building Maintenance and Repairs		20,000	0	20,000	Direct-S	0.00%	100.00%	0.00%	0	20,000	0
130	Fleet Maintenance Charge		7,951	0	7,951	Direct-S	0.00%	100.00%	0.00%	0	7,951	0
131	Equipment Rental or Lease		7,000	0	7,000	Direct-S	0.00%	100.00%	0.00%	0	7,000	0
132	Furniture and Fixtures - Capital	[2]	7,000	(7,000)	0	Direct-S	0.00%	100.00%	0.00%	0	0	0
133	Licenses, Taxes and Fees		7,500	0	7,500	Direct-S	0.00%	100.00%	0.00%	0	7,500	0
134	Total Wastewater Treatment		$5,862,523	($207,000)	$5,655,523		0.00%	100.00%	0.00%	$0	$5,655,523	$0
	Meter Reader Division											
135	Salaries & Wages		$315,239	$0	$315,239	Accounts	45.48%	41.88%	12.64%	$143,381	$132,010	$39,847
136	Overtime		33,000	0	33,000	Accounts	45.48%	41.88%	12.64%	15,010	13,819	4,171
137	Certifications / Licenses		700	0	700	Accounts	45.48%	41.88%	12.64%	318	293	88
138	FICA Taxes		26,333	0	26,333	Accounts	45.48%	41.88%	12.64%	11,977	11,027	3,329
139	Retirement		39,386	0	39,386	Accounts	45.48%	41.88%	12.64%	17,914	16,493	4,979
140	Health Insurance		46,898	0	46,898	Accounts	45.48%	41.88%	12.64%	21,331	19,639	5,928
141	Contract Services		5,000	0	5,000	Accounts	45.48%	41.88%	12.64%	2,274	2,094	632
142	Training		1,500	0	1,500	Accounts	45.48%	41.88%	12.64%	682	628	190
143	Communication Services		8,400	0	8,400	Accounts	45.48%	41.88%	12.64%	3,821	3,518	1,062
144	Equipment Rental		500	0	500	Accounts	45.48%	41.88%	12.64%	227	209	63
145	Equipment Maintenance		5,000	0	5,000	Accounts	45.48%	41.88%	12.64%	2,274	2,094	632
146	Vehicle Maintenance		27,874	0	27,874	Accounts	45.48%	41.88%	12.64%	12,678	11,673	3,523
147	Computer Software		205,000	0	205,000	Accounts	45.48%	41.88%	12.64%	93,241	85,846	25,913
148	Computer Hardware		6,000	0	6,000	Accounts	45.48%	41.88%	12.64%	2,729	2,513	758
149	Equipment - Non Capital		3,000	0	3,000	Accounts	45.48%	41.88%	12.64%	1,365	1,256	379
150	Internal Building Maintenance Charge		11,492	0	11,492	Accounts	45.48%	41.88%	12.64%	5,227	4,812	1,453
151	Office Supplies		4,000	0	4,000	Accounts	45.48%	41.88%	12.64%	1,819	1,675	506
152	Operating Supplies		7,500	0	7,500	Accounts	45.48%	41.88%	12.64%	3,411	3,141	948
153	Gas, Oil, Grease		15,000	0	15,000	Accounts	45.48%	41.88%	12.64%	6,823	6,281	1,896
154	Uniforms		3,000	0	3,000	Accounts	45.48%	41.88%	12.64%	1,365	1,256	379
155	Postage		300	0	300	Accounts	45.48%	41.88%	12.64%	136	126	38
156	Replacement Meters	[2]	0	0	0	Accounts	45.48%	41.88%	12.64%	0	0	0
157	Machinery & Equipment	[2]	0	0	0	Accounts	45.48%	41.88%	12.64%	0	0	0
158	ADP Equipment	[2]	0	0	0	Accounts	45.48%	41.88%	12.64%	0	0	0
159	Fleet Maintenance Charge		3,445	0	3,445	Accounts	45.48%	41.88%	12.64%	1,567	1,443	435
160	Printing and Binding		1,500	0	1,500	Accounts	45.48%	41.88%	12.64%	682	628	190
161	Meter Maintenance		50,000	0	50,000	Accounts	45.48%	41.88%	12.64%	22,742	20,938	6,320
162	Total Meter Reader Division		$820,067	$0	$820,067		45.48%	41.88%	12.64%	$372,995	$343,413	$103,660

Table 1-2
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Allocation of Budgeted Operating Expenses to Individual Systems - Fiscal Year 2023

Line No.	Description		Budget 2023	Adjustments	Adjusted 2023	Allocation Basis	Allocation Percentages Water System	Sewer System	Reclaimed System	Allocated and Adjusted 2023 Water System	Sewer System	Reclaimed System
	Field Operations Division (Water / Sewer Distribution)											
163	Salaries & Wages		$892,896	$0	$892,896	Lines	48.84%	39.39%	11.77%	$436,058	$351,749	$105,089
164	Overtime		55,000	0	55,000	Lines	48.84%	39.39%	11.77%	26,860	21,667	6,473
165	Certifications / Licenses		3,000	0	3,000	Lines	48.84%	39.39%	11.77%	1,465	1,182	353
166	FICA Taxes		70,358	0	70,358	Lines	48.84%	39.39%	11.77%	34,360	27,717	8,281
167	Retirement		105,235	0	105,235	Lines	48.84%	39.39%	11.77%	51,393	41,457	12,386
168	Health Insurance		125,304	0	125,304	Lines	48.84%	39.39%	11.77%	61,194	49,363	14,748
169	Professional Services		1,000	0	1,000	Lines	48.84%	39.39%	11.77%	488	394	118
170	Other Contract Services		250,000	0	250,000	Lines	48.84%	39.39%	11.77%	122,091	98,486	29,424
171	Travel Per Diem		2,200	0	2,200	Lines	48.84%	39.39%	11.77%	1,074	867	259
172	Training		18,000	0	18,000	Lines	48.84%	39.39%	11.77%	8,791	7,091	2,118
173	Communication Services		13,800	0	13,800	Lines	48.84%	39.39%	11.77%	6,739	5,436	1,624
174	Equipment Rental		1,000	0	1,000	Lines	48.84%	39.39%	11.77%	488	394	118
175	Equipment Maintenance		50,000	0	50,000	Lines	48.84%	39.39%	11.77%	24,418	19,697	5,885
176	Maintenance Inspection Services		1,000	0	1,000	Lines	48.84%	39.39%	11.77%	488	394	118
177	Vehicle Maintenance		70,000	0	70,000	Lines	48.84%	39.39%	11.77%	34,185	27,576	8,239
178	Building Maintenance		4,000	0	4,000	Lines	48.84%	39.39%	11.77%	1,953	1,576	471
179	Computer Hardware		6,000	0	6,000	Lines	48.84%	39.39%	11.77%	2,930	2,364	706
180	Computer Software		15,000	0	15,000	Lines	48.84%	39.39%	11.77%	7,325	5,909	1,765
181	Equipment - Non Capital		10,000	0	10,000	Lines	48.84%	39.39%	11.77%	4,884	3,939	1,177
182	Office Supplies		2,000	0	2,000	Lines	48.84%	39.39%	11.77%	977	788	235
183	Operating Supplies		70,000	0	70,000	Lines	48.84%	39.39%	11.77%	34,185	27,576	8,239
184	Gas, Oil, Grease		38,000	0	38,000	Lines	48.84%	39.39%	11.77%	18,558	14,970	4,472
185	Janitorial Supplies		2,000	0	2,000	Lines	48.84%	39.39%	11.77%	977	788	235
186	Uniforms		7,000	0	7,000	Lines	48.84%	39.39%	11.77%	3,419	2,758	824
187	Road Materials & Supplies		10,000	0	10,000	Lines	48.84%	39.39%	11.77%	4,884	3,939	1,177
188	Professional Services Other Than Building (Capital Outlay)	[2]	0	0	0	Lines	48.84%	39.39%	11.77%	0	0	0
189	Machinery & Equipment	[2]	0	0	0	Lines	48.84%	39.39%	11.77%	0	0	0
190	New Meter Installations	[2]	180,000	(180,000)	0	Lines	48.84%	39.39%	11.77%	0	0	0
191	Large Meter Installations	[2]	25,000	(25,000)	0	Lines	48.84%	39.39%	11.77%	0	0	0
192	Printing and Binding		1,000	0	1,000	Lines	48.84%	39.39%	11.77%	488	394	118
193	Fleet Maintenance Charge		20,538	0	20,538	Lines	48.84%	39.39%	11.77%	10,030	8,091	2,417
194	Total Field Operations Division (Water / Sewer Distribution)		$2,049,331	($205,000)	$1,844,331		48.84%	39.39%	11.77%	$900,704	$726,560	$217,067
	Lab Operations Division											
195	Salaries & Wages		$328,969	$0	$328,969	Flows	37.45%	34.16%	28.39%	$123,202	$112,381	$93,386
196	Overtime		8,000	0	8,000	Flows	37.45%	34.16%	28.39%	2,996	2,733	2,271
197	Certifications / Licenses		100	0	100	Flows	37.45%	34.16%	28.39%	37	34	28
198	FICA Taxes		24,276	0	24,276	Flows	37.45%	34.16%	28.39%	9,092	8,293	6,891
199	Retirement		36,309	0	36,309	Flows	37.45%	34.16%	28.39%	13,598	12,404	10,307
200	Health Insurance		43,234	0	43,234	Flows	37.45%	34.16%	28.39%	16,192	14,769	12,273
201	Travel Per Diem		1,500	0	1,500	Flows	37.45%	34.16%	28.39%	562	512	426
202	Training		3,000	0	3,000	Flows	37.45%	34.16%	28.39%	1,124	1,025	852
203	Communication Services		3,300	0	3,300	Flows	37.45%	34.16%	28.39%	1,236	1,127	937
204	Equipment Maintenance		2,400	0	2,400	Flows	37.45%	34.16%	28.39%	899	820	681
205	Maintenance Inspection Services		750	0	750	Flows	37.45%	34.16%	28.39%	281	256	213
206	Vehicle Maintenance		2,500	0	2,500	Flows	37.45%	34.16%	28.39%	936	854	710
207	Building Maintenance		1,000	0	1,000	Flows	37.45%	34.16%	28.39%	375	342	284
208	Equipment - Non Capital		5,000	0	5,000	Flows	37.45%	34.16%	28.39%	1,873	1,708	1,419
209	Office Supplies		2,000	0	2,000	Flows	37.45%	34.16%	28.39%	749	683	568
210	Operating Supplies		3,000	0	3,000	Flows	37.45%	34.16%	28.39%	1,124	1,025	852
211	Gas, Oil, Grease		1,500	0	1,500	Flows	37.45%	34.16%	28.39%	562	512	426
212	Janitorial Supplies		1,200	0	1,200	Flows	37.45%	34.16%	28.39%	449	410	341
213	Uniforms		1,700	0	1,700	Flows	37.45%	34.16%	28.39%	637	581	483
214	Medical / Lab Supplies		89,500	0	89,500	Flows	37.45%	34.16%	28.39%	33,519	30,575	25,407
215	Dues & Memberships		500	0	500	Flows	37.45%	34.16%	28.39%	187	171	142
216	Books & Subscriptions		500	0	500	Flows	37.45%	34.16%	28.39%	187	171	142
217	Machinery & Equipment	[2]	0	0	0	Flows	37.45%	34.16%	28.39%	0	0	0
218	Other Contracted Services		95,000	0	95,000	Flows	37.45%	34.16%	28.39%	35,578	32,454	26,968
219	Fleet Maintenance Charge		795	0	795	Flows	37.45%	34.16%	28.39%	298	272	226
220	Licenses, Taxes and Fees		3,000	0	3,000	Flows	37.45%	34.16%	28.39%	1,124	1,025	852
221	Additional Expense 4		1,500	0	1,500	Flows	37.45%	34.16%	28.39%	562	512	426
222	Total Lab Operations Division		$660,533	$0	$660,533		37.45%	34.16%	28.39%	$247,376	$225,649	$187,508
	Warehouse Division											
223	Salaries & Wages		$122,730	$0	$122,730	Assets	45.70%	45.26%	9.04%	$56,090	$55,549	$11,092
224	Overtime		5,000	0	5,000	Assets	45.70%	45.26%	9.04%	2,285	2,263	452
225	FICA Taxes		9,463	0	9,463	Assets	45.70%	45.26%	9.04%	4,325	4,283	855
226	Retirement Contributions		14,154	0	14,154	Assets	45.70%	45.26%	9.04%	6,469	6,406	1,279
227	Health Insurance		16,854	0	16,854	Assets	45.70%	45.26%	9.04%	7,703	7,628	1,523
228	Employee Training		200	0	200	Assets	45.70%	45.26%	9.04%	91	91	18
229	Communication Services		1,655	0	1,655	Assets	45.70%	45.26%	9.04%	756	749	150
230	General Equipment Maintenance		2,800	0	2,800	Assets	45.70%	45.26%	9.04%	1,280	1,267	253
231	Vehicle Maintenance/Repair		3,600	0	3,600	Assets	45.70%	45.26%	9.04%	1,645	1,629	325
232	Internal Building Maintenance Charge		17,465	0	17,465	Assets	45.70%	45.26%	9.04%	7,982	7,905	1,578
233	Office Supplies		2,000	0	2,000	Assets	45.70%	45.26%	9.04%	914	905	181
234	Other Operating Supplies		5,000	0	5,000	Assets	45.70%	45.26%	9.04%	2,285	2,263	452
235	Gas, Diesel, Oil, Grease		600	0	600	Assets	45.70%	45.26%	9.04%	274	272	54
236	Uniforms		500	0	500	Assets	45.70%	45.26%	9.04%	229	226	45
237	Other Contracted Services		1,000	0	1,000	Assets	45.70%	45.26%	9.04%	457	453	90
238	Janitorial Supplies		500	0	500	Assets	45.70%	45.26%	9.04%	229	226	45
239	Equipment Rental or Lease		300	0	300	Assets	45.70%	45.26%	9.04%	137	136	27
240	Fleet Maintenance Charge		530	0	530	Assets	45.70%	45.26%	9.04%	242	240	48
241	Building Maintenance and Repairs		1,000	0	1,000	Assets	45.70%	45.26%	9.04%	457	453	90
242	Equipment - Non-Capital		5,000	0	5,000	Assets	45.70%	45.26%	9.04%	2,285	2,263	452
243	Total Warehouse Division		$210,351	$0	$210,351		45.70%	45.26%	9.04%	$96,134	$95,207	$19,010

Table 1-2
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Allocation of Budgeted Operating Expenses to Individual Systems - Fiscal Year 2023

Line No.	Description		Budget 2023	Adjustments	Adjusted 2023	Allocation Basis	Allocation Percentages Water System	Sewer System	Reclaimed System	Allocated and Adjusted 2023 Water System	Sewer System	Reclaimed System
	Non-Departmental											
244	Retirement Contributions		$4,923	$0	$4,923	Equal	33.33%	33.33%	33.33%	$1,641	$1,641	$1,641
245	FICA Taxes		3,292	0	3,292	Equal	33.33%	33.33%	33.33%	1,097	1,097	1,097
246	Payroll Taxes and Benefits		5,861	0	5,861	Equal	33.33%	33.33%	33.33%	1,954	1,954	1,954
247	Salaries and Wages		73,003	0	73,003	Equal	33.33%	33.33%	33.33%	24,334	24,334	24,334
248	Vacancy Adjustment		(244,881)	0	(244,881)	Equal	33.33%	33.33%	33.33%	(81,627)	(81,627)	(81,627)
249	Taxes, Licenses, and Fees		1,500	0	1,500	Op Exp	43.60%	51.30%	5.10%	654	770	76
250	Information Technology Fund / Data Processing 501	[3]	0	0	0	Adm Salary	46.30%	46.80%	6.90%	0	0	0
251	Insurance 504	[3]	0	0	0	Assets	45.70%	45.26%	9.04%	0	0	0
252	Administrative Service Fees	[3]	0	0	0	Sales	47.51%	47.24%	5.24%	0	0	0
253	Internet Services		3,600	0	3,600	Equal	33.33%	33.33%	33.33%	1,200	1,200	1,200
254	Principal Internal Loans	[3]	0	0	0	Assets	45.70%	45.26%	9.04%	0	0	0
255	Interest Internal Loans	[3]	0	0	0	Assets	45.70%	45.26%	9.04%	0	0	0
256	Sinking Fund (402,413,417,418)	[3]	0	0	0	Assets	45.70%	45.26%	9.04%	0	0	0
257	To 418 SRF Debt Service	[3]	0	0	0	Assets	45.70%	45.26%	9.04%	0	0	0
258	To 403 W/S R&R Fund	[3]	0	0	0	Assets	45.70%	45.26%	9.04%	0	0	0
259	To 421 Defer Construction Reserve	[3]	0	0	0	Assets	45.70%	45.26%	9.04%	0	0	0
260	Contingency	[3]	4,370,231	(4,370,231)	0	Op Exp	43.60%	51.30%	5.10%	0	0	0
261	Interfund Transfer - Debt Service Fund	[3]	1,698,982	(1,698,982)	0	Eliminate	0.00%	0.00%	100.00%	0	0	0
262	Interfund Transfer - R&R Fund	[3]	3,360,000	(3,360,000)	0	Eliminate	0.00%	0.00%	100.00%	0	0	0
263	Interfund Transfer - Payment In Lieu of Taxes	[3]	1,514,572	(1,514,572)	0	Assets	45.70%	45.26%	9.04%	0	0	0
264	Total Non-Departmental		$10,791,083	($10,943,785)	($152,702)		33.23%	33.16%	33.61%	($50,747)	($50,631)	($51,324)
	Miscellaneous and Other Adjustments											
265	Contingency 1.00% of O&M		$0	$179,070	$179,070	Calculation	43.57%	51.34%	5.09%	$78,020	$91,929	$9,122
266	Bad Debt Expense 0.25% of Revenues		0	67,819	67,819	Calculation	47.51%	47.24%	5.24%	32,224	32,041	3,554
267	Incremental O&M - Water Reuse Program (SSP017)		0	60,000	60,000	Direct-R	0.00%	0.00%	100.00%	0	0	60,000
268	Adjustment for Revised Indirect Cost Allocation		0	150,000	150,000	Sales	47.51%	47.24%	5.24%	71,271	70,867	7,862
269	Total Miscellaneous and Other Adjustments		$0	$456,890	$456,890		39.73%	42.64%	17.63%	$181,514	$194,838	$80,538
270	**Total Expenditures**		$29,135,000	($10,898,895)	$18,236,105		43.60%	51.30%	5.10%	$7,951,256	$9,355,683	$929,166

Footnotes:
[1] Budgeted amounts as provided by City staff.
[2] Amounts are adjusted from budget as shown herein since such capital outlay expenses are reflected in the Capital Improvements Plan or the Revenue Requirements.
[3] Adjustments to isolate operating expenses. The additional expenditures are funded through the Revenue Requirements.

Table 1-3
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Cost Allocation References

Line No.	Description	Basis	Allocation Percentages: Water System	Wastewater System	Reclaimed System
1	Administration Operations Salary Allocator	Adm Salary	46.30%	46.80%	6.90%
2	Eliminate	Eliminate	0.00%	0.00%	0.00%
3	Operating Expense Allocator	Op Exp	43.60%	51.30%	5.10%
4	Direct Water Allocator	Direct-W	100.00%	0.00%	0.00%
5	Direct Wastewater Allocator	Direct-S	0.00%	100.00%	0.00%
6	Sales Revenue Allocator	Sales	47.51%	47.24%	5.24%
7	Customer Accounts Allocator	Accounts	45.48%	41.88%	12.64%
8	Direct Reuse Allocator	Direct-R	0.00%	0.00%	100.00%
9	Sewer Collection/Reclaimed Distribution Allocator	CollSys	0.00%	67.00%	33.00%
10	All Physical Assets	Assets	45.7%	45.3%	9.0%
11	Miles of Line	Lines	48.8%	39.4%	11.8%
12	Treated Flows	Flows	37.5%	34.2%	28.4%
13	Equal Water, Wastewater and Reclaimed	Equal	33.33%	33.33%	33.33%

Development of Allocation References:

Line No.	Salaries:	Total	Water	Wastewater	Reclaimed
14	Utility Administration Division	$707,522	$327,583	$331,120	$48,819
15	Customer Service	374,504	170,337	156,828	47,339
16	Water Production Division	1,056,333	1,056,333	0	0
17	Wastewater Treatment	1,198,276	0	1,198,276	0
18	Meter Reader Division	315,239	143,381	132,010	39,847
19	Water / Sewer Maintenance Division	0	0	0	0
20	Field Operations Division (Water / Sewer Distribution)	892,896	436,058	351,749	105,089
21	Lab Operations Division	328,969	123,202	112,381	93,386
22	Warehouse Division	122,730	56,090	55,549	11,092
23	Total	$4,996,469	$2,312,984	$2,337,914	$345,571
24	Percent	100.0%	46.3%	46.8%	6.9%

Line No.	Description	Total	Water	Wastewater	Reclaimed
25	Number of Accounts - FY 22	62,957	28,635	26,364	7,958
26	Percent	100.0%	45.5%	41.9%	12.6%

Line No.	Description	Total	Water	Wastewater	Reclaimed
27	Fiscal Year 2023 Adjusted Operating Expenses	$18,236,105	$7,951,256	$9,355,683	$929,166
28	Percent	100.00%	43.6%	51.3%	5.1%

Line No.	Existing City System 2022	Total	Water	Wastewater	Reclaimed
29	Revenues - Estimated FY22 Revenues	$27,127,777	$12,889,470	$12,816,510	$1,421,797
30	Percent	100.00%	47.5%	47.2%	5.2%

Line No.	Description	Total	Water	Wastewater	Reclaimed
31	Total System Physical Assets - FY 2021	$310,438,142	$141,875,608	$140,507,033	$28,055,501
32	Percent	100.0%	45.7%	45.3%	9.0%

Line No.	Description	Total	Water	Wastewater	Reclaimed
33	System Lines (Miles)	4,904,150	2,395,008	1,931,952	577,190
34	Percent	100.0%	48.8%	39.4%	11.8%

Line No.	Description	Total	Water	Wastewater	Reclaimed
35	Total System Billable Flows (FY 2022)	5,517,016	2,066,180	1,884,702	1,566,134
36	Percent	100.0%	37.5%	34.2%	28.4%

Table 1-4
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Water System Operating Expenses

Line No.	Description	Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Utility Administration Division						
1	Salaries & Wages	$327,583	Labor	$343,962	$356,000	$368,461	$381,357
2	Certifications	926	Labor	972	1,006	1,042	1,078
3	Overtime	3,936	Labor	4,132	4,277	4,427	4,582
4	FICA Taxes	25,909	Labor	27,204	28,156	29,142	30,162
5	Retirement	38,751	Labor	40,689	42,113	43,587	45,112
6	Health Insurance	46,141	HealthIns	49,371	52,827	56,525	60,482
7	Professional Services	25,465	Inflation	26,738	27,353	27,982	28,626
8	Travel Per Diem	1,158	Employees	1,215	1,243	1,272	1,301
9	Training	4,630	Employees	4,862	4,973	5,088	5,205
10	Communication Services	7,408	Inflation	7,778	7,957	8,140	8,328
11	Equipment Rental	9,260	Inflation	9,723	9,947	10,175	10,409
12	Vehicle Insurance	33,436	Insurance	35,108	36,863	38,706	40,642
13	General Equipment Maintenance	926	Repair	963	1,002	1,042	1,083
14	Vehicle Maintenance	3,241	Repair	3,371	3,505	3,646	3,792
15	Building Maintenance	2,315	Repair	2,408	2,504	2,604	2,708
16	Printing and Binding	232	Inflation	243	249	254	260
17	Public Relations	1,158	Inflation	1,215	1,243	1,272	1,301
18	Advertising	463	Inflation	486	497	509	520
19	Computer Software	18,983	Inflation	19,932	20,391	20,860	21,339
20	Internal Building Maintenance Charge	35,767	Inflation	37,556	38,419	39,303	40,207
21	Office Supplies	3,010	Inflation	3,160	3,233	3,307	3,383
22	Other Operating Supplies	11,575	Inflation	12,154	12,433	12,719	13,012
23	Gas, Oil and Grease	5,556	Fuel	5,834	6,125	6,432	6,753
24	Postal Services	232	Inflation	243	249	254	260
25	Dues and Memberships	4,167	Employees	4,375	4,476	4,579	4,684
26	Books and Subscriptions	1,158	Inflation	1,215	1,243	1,272	1,301
27	Machinery and Equipment - (Capital Outlay) [2]	0	Eliminate	0	0	0	0
28	Grounds Maintenance Services	37,040	Inflation	38,892	39,787	40,702	41,638
29	Fleet Maintenance Charge	491	Inflation	515	527	539	552
30	Licenses, Taxes and Fees	1,158	Inflation	1,215	1,243	1,272	1,301
31	Uniforms	1,389	Inflation	1,458	1,492	1,526	1,561
32	Admin Fees and ISF Transfers	354,950	Inflation	372,698	381,270	390,039	399,010
33	Internal Insurance Charge	313,062	Inflation	328,715	336,276	344,010	351,922
34	Internal IT Charge	274,086	Inflation	287,790	294,409	301,181	308,108
35	Total Utility Administration Division	$1,595,558		$1,676,194	$1,723,290	$1,771,868	$1,821,980
	Customer Service						
36	Salaries & Wages	$170,337	Labor	$178,854	$185,114	$191,593	$198,299
37	Overtime	10,006	Labor	10,507	10,874	11,255	11,649
38	FICA Taxes	17,779	Labor	18,667	19,321	19,997	20,697
39	Retirement	26,591	Labor	27,921	28,898	29,910	30,957
40	Health Insurance	31,663	HealthIns	33,879	36,251	38,788	41,504
41	Audit Fee (1/4)	11,371	Inflation	11,939	12,214	12,495	12,782
42	Travel Per Diem	455	Employees	478	489	500	511
43	Training	910	Employees	955	977	1,000	1,023
44	Communication Services	455	Inflation	478	489	500	511
45	General Equipment Maintenance	682	Repair	710	738	767	798
46	Software Maintenance	11,371	Repair	11,826	12,299	12,791	13,302
47	Printing and Binding	28,927	Inflation	30,374	31,072	31,787	32,518
48	Equipment - Non Capital	910	Repair	946	984	1,023	1,064
49	Internal Building Maintenance Charge	16,385	Inflation	17,204	17,600	18,005	18,419
50	Office Supplies	2,274	Inflation	2,388	2,443	2,499	2,556
51	Other Operating Supplies	910	Inflation	955	977	1,000	1,023
52	Postal Service	81,870	Cust-Water	86,751	89,492	92,250	95,024
53	Machinery and Equipment - (Capital Outlay) [2]	0	Eliminate	0	0	0	0
54	Licensees, Taxes and Fees	157,373	Inflation	165,241	169,042	172,930	176,907
55	Admin Fees and ISF Transfers	34,436	Inflation	36,157	36,989	37,840	38,710
56	Miscellaneous Charges	11,371	Inflation	11,939	12,214	12,495	12,782
57	Equipment Rental or Lease	682	Inflation	716	733	750	767
58	Total Customer Service	$616,757		$648,886	$669,209	$690,173	$711,803

Table 1-4
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Water System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Water Production Division							
59	Salaries & Wages		$1,056,333	Labor	$1,109,150	$1,147,970	$1,188,149	$1,229,734
60	Overtime		67,500	Labor	70,875	73,356	75,923	78,580
61	Certifications / Licenses		2,200	Labor	2,310	2,391	2,475	2,561
62	FICA Taxes		83,525	Labor	87,701	90,771	93,948	97,236
63	Retirement		124,928	Labor	131,174	135,766	140,517	145,435
64	Health Insurance		148,753	HealthIns	159,166	170,307	182,229	194,985
65	Professional Services		20,300	Inflation	21,315	21,805	22,307	22,820
66	Landfill Services		65,000	Water Flow	68,667	70,642	72,637	74,654
67	Travel Per Diem		2,750	Inflation	2,888	2,954	3,022	3,091
68	Training		7,000	Employees	7,350	7,519	7,692	7,869
69	Communication Services		28,600	Inflation	30,030	30,721	31,427	32,150
70	Electrical Services		556,000	Elec/WGrowth	598,558	638,038	673,378	710,336
71	Water / Sewer		1,278	Inflation	1,342	1,373	1,404	1,437
72	Drainage		4,000	Water Flow	4,226	4,347	4,470	4,594
73	Equipment Rental / Leasing		5,000	Inflation	5,250	5,371	5,494	5,621
74	Equipment Maintenance		250,000	Repair	260,000	270,400	281,216	292,465
75	Maintenance Inspection Services		5,000	Repair	5,200	5,408	5,624	5,849
76	Vehicle Maintenance		20,000	Repair	20,800	21,632	22,497	23,397
77	Building Maintenance		10,000	Repair	10,400	10,816	11,249	11,699
78	Computer Software		7,000	Inflation	7,350	7,519	7,692	7,869
79	Computer Hardware		1,500	Inflation	1,575	1,611	1,648	1,686
80	Equipment - Non Capital		5,000	Repair	5,200	5,408	5,624	5,849
81	Office Supplies		2,000	Inflation	2,100	2,148	2,198	2,248
82	Operating Supplies		35,000	Inflation	36,750	37,595	38,460	39,345
83	Gas, Oil & Grease		36,000	Fuel	37,800	39,690	41,675	43,758
84	Janitorial Supplies		2,500	Inflation	2,625	2,685	2,747	2,810
85	Uniforms		6,000	Employees	6,300	6,445	6,593	6,745
86	Postage		100	Inflation	105	107	110	112
87	Medical & Lab Repairs		35,000	Repair	36,400	37,856	39,370	40,945
88	Chemicals		875,000	Chem/WGrowth	968,386	1,041,997	1,099,712	1,160,069
89	Dues & Memberships		500	Employees	525	537	549	562
90	Books & Subscriptions		250	Inflation	263	269	275	281
91	Building Improvements - Roof (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
92	Machinery and Equipment - (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
93	Other Contracted Services		180,000	Inflation	189,000	193,347	197,794	202,343
94	Fleet Maintenance Charge		2,915	Inflation	3,061	3,131	3,203	3,277
95	Licenses, Taxes, and Fees		22,000	Inflation	23,100	23,631	24,175	24,731
96	Additional Expense 4		322,032	Inflation	338,134	345,911	353,867	362,006
97	Total Water Production Division		$3,990,964		$4,255,075	$4,461,473	$4,651,349	$4,849,149
	Meter Reader Division							
98	Salaries & Wages		$143,381	Labor	$150,551	$155,820	$161,274	$166,918
99	Overtime		15,010	Labor	15,760	16,312	16,883	17,473
100	Certifications / Licenses		318	Labor	334	346	358	371
101	FICA Taxes		11,977	Labor	12,576	13,016	13,472	13,943
102	Retirement		17,914	Labor	18,810	19,468	20,150	20,855
103	Health Insurance		21,331	HealthIns	22,824	24,422	26,131	27,960
104	Contract Services		2,274	Inflation	2,388	2,443	2,499	2,556
105	Training		682	Employees	716	733	750	767
106	Communication Services		3,821	Inflation	4,012	4,104	4,198	4,295
107	Equipment Rental		227	Inflation	239	244	250	256
	Vehicle Insurance		0	Insurance	0	0	0	0
108	Equipment Maintenance		2,274	Repair	2,365	2,460	2,558	2,660
109	Vehicle Maintenance		12,678	Repair	13,185	13,713	14,261	14,832
110	Computer Software		93,241	Inflation	97,903	100,155	102,458	104,815
111	Computer Hardware		2,729	Inflation	2,865	2,931	2,999	3,068
112	Equipment - Non Capital		1,365	Repair	1,419	1,476	1,535	1,596
113	Internal Building Maintenance Charge		5,227	Inflation	5,488	5,615	5,744	5,876
114	Office Supplies		1,819	Inflation	1,910	1,954	1,999	2,045
115	Operating Supplies		3,411	Inflation	3,582	3,664	3,748	3,835
116	Gas, Oil, Grease		6,823	Fuel	7,164	7,522	7,898	8,293
117	Uniforms		1,365	Employees	1,433	1,466	1,499	1,534
118	Postage		136	Inflation	143	147	150	153
119	Replacement Meters	[2]	0	Eliminate	0	0	0	0
120	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0

Table 1-4
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Water System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
121	ADP Equipment	[2]	0	Eliminate	0	0	0	0
122	Fleet Maintenance Charge		1,567	Inflation	1,645	1,683	1,722	1,761
123	Printing and Binding		682	Inflation	716	733	750	767
124	Meter Maintenance		22,742	Inflation	23,879	24,428	24,990	25,565
125	Total Meter Reader Division		$372,995		$391,908	$404,853	$418,275	$432,194
	Field Operations Division (Water / Sewer Distribution)							
127	Salaries & Wages		$436,058	Labor	$457,861	$473,886	$490,472	$507,638
128	Overtime		26,860	Labor	28,203	29,190	30,212	31,269
129	Certifications / Licenses		1,465	Labor	1,538	1,592	1,648	1,706
130	FICA Taxes		34,360	Labor	36,078	37,341	38,648	40,001
131	Retirement		51,393	Labor	53,963	55,851	57,806	59,829
132	Health Insurance		61,194	HealthIns	65,477	70,061	74,965	80,213
133	Professional Services		488	Inflation	513	525	537	549
134	Other Contract Services		122,091	Inflation	128,195	131,144	134,160	137,246
135	Travel Per Diem		1,074	Inflation	1,128	1,154	1,181	1,208
136	Training		8,791	Employees	9,230	9,442	9,660	9,882
137	Communication Services		6,739	Inflation	7,076	7,239	7,406	7,576
138	Equipment Rental		488	Inflation	513	525	537	549
139	Equipment Maintenance		24,418	Repair	25,395	26,411	27,467	28,566
140	Maintenance Inspection Services		488	Repair	508	528	549	571
141	Vehicle Maintenance		34,185	Repair	35,553	36,975	38,454	39,992
142	Building Maintenance		1,953	Repair	2,032	2,113	2,197	2,285
143	Computer Hardware		2,930	Inflation	3,077	3,147	3,220	3,294
143	Computer Software		7,325	Inflation	7,692	7,869	8,050	8,235
144	Equipment - Non Capital		4,884	Repair	5,079	5,282	5,493	5,713
145	Office Supplies		977	Inflation	1,026	1,049	1,073	1,098
146	Operating Supplies		34,185	Inflation	35,895	36,720	37,565	38,429
147	Gas, Oil, Grease		18,558	Fuel	19,486	20,460	21,483	22,557
148	Janitorial Supplies		977	Inflation	1,026	1,049	1,073	1,098
149	Uniforms		3,419	Employees	3,589	3,672	3,756	3,843
150	Road Materials & Supplies		4,884	Repair	5,079	5,282	5,493	5,713
151	Professional Services Other Than Building (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
152	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
153	New Meter Installations	[2]	0	Eliminate	0	0	0	0
154	Printing and Binding		488	Inflation	513	525	537	549
155	Fleet Maintenance Charge		10,030	Inflation	10,532	10,774	11,022	11,275
156	Total Field Operations Division (Water / Sewer Distribution)		$900,704		$946,255	$979,806	$1,014,663	$1,050,883
	Lab Operations Division							
157	Salaries & Wages		$123,202	Labor	$129,362	$133,890	$138,576	$143,426
158	Overtime		2,996	Labor	3,146	3,256	3,370	3,488
159	Certifications / Licenses		37	Labor	39	41	42	44
160	FICA Taxes		9,092	Labor	9,546	9,880	10,226	10,584
161	Retirement		13,598	Labor	14,278	14,778	15,295	15,830
162	Health Insurance		16,192	HealthIns	17,325	18,538	19,835	21,224
163	Travel Per Diem		562	Inflation	590	603	617	631
164	Training		1,124	Employees	1,180	1,207	1,235	1,263
165	Communication Services		1,236	Inflation	1,298	1,328	1,358	1,389
166	Equipment Maintenance		899	Repair	935	972	1,011	1,051
167	Maintenance Inspection Services		281	Repair	292	304	316	329
168	Vehicle Maintenance		936	Repair	974	1,013	1,053	1,095
169	Building Maintenance		375	Repair	389	405	421	438
170	Equipment - Non Capital		1,873	Repair	1,947	2,025	2,106	2,191
171	Office Supplies		749	Inflation	786	805	823	842
172	Operating Supplies		1,124	Inflation	1,180	1,207	1,235	1,263
173	Gas, Oil, Grease		562	Fuel	590	619	650	683
174	Janitorial Supplies		449	Inflation	472	483	494	505
175	Uniforms		637	Employees	669	684	700	716
176	Medical / Lab Supplies		33,519	Water Flow	35,410	36,428	37,457	38,497
177	Dues & Memberships		187	Employees	197	201	206	210
178	Books & Subscriptions		187	Inflation	197	201	206	210
179	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
180	Other Contracted Services		35,578	Inflation	37,357	38,217	39,096	39,995
181	Fleet Maintenance Charge		298	Inflation	313	320	327	335

Table 1-4
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Water System Operating Expenses

Line No.	Description	Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
182	Licenses, Taxes and Fees	1,124	Inflation	1,180	1,207	1,235	1,263
183	Additional Expense 4	562	Inflation	590	603	617	631
184	Total Lab Operations Division	$247,376		$260,241	$269,214	$278,507	$288,134
	Warehouse Division						
185	Salaries & Wages	$56,090	Labor	$58,894	$60,956	$63,089	$65,297
186	Overtime	2,285	Labor	2,399	2,483	2,570	2,660
187	FICA Taxes	4,325	Labor	4,541	4,700	4,864	5,035
188	Retirement Contributions	6,469	Labor	6,792	7,030	7,276	7,530
189	Health Insurance	7,703	HealthIns	8,242	8,819	9,436	10,096
190	Employee Training	91	Employees	96	98	100	103
191	Communication Services	756	Inflation	794	812	831	850
192	General Equipment Maintenance	1,280	Repair	1,331	1,384	1,439	1,497
193	Vehicle Maintenance/Repair	1,645	Repair	1,711	1,780	1,851	1,925
194	Internal Building Maintenance Charge	7,982	Inflation	8,381	8,574	8,771	8,973
195	Office Supplies	914	Inflation	960	982	1,004	1,027
196	Other Operating Supplies	2,285	Inflation	2,399	2,455	2,511	2,569
197	Gas, Diesel, Oil, Grease	274	Fuel	288	302	317	333
198	Uniforms	229	Employees	240	245	251	257
199	Other Contracted Services	457	Inflation	480	491	502	514
200	Janitorial Supplies	229	Inflation	240	245	251	257
201	Equipment Rental or Lease	137	Inflation	144	147	151	154
202	Fleet Maintenance Charge	242	Inflation	254	260	266	272
203	Building Maintenance and Repairs	457	Inflation	480	491	502	514
204	Equipment - Non-Capital	2,285	Inflation	2,399	2,455	2,511	2,569
205	Total Warehouse Division	$96,134		$101,066	$104,708	$108,495	$112,432
	Non-Departmental						
206	Retirement Contributions	$1,641	Labor	$1,723	$1,783	$1,846	$1,910
207	FICA Taxes	1,097	Labor	1,152	1,193	1,234	1,277
208	Payroll Taxes and Benefits	1,954	Labor	2,051	2,123	2,197	2,274
209	Salaries and Wages	24,334	Labor	25,551	26,445	27,371	28,329
210	Vacancy Adjustment	(81,627)	Labor	(85,708)	(88,708)	(91,813)	(95,026)
211	Taxes, Licenses, and Fees	654	Revenue	658	661	665	668
212	Internet Services	1,200	Inflation	1,260	1,289	1,319	1,349
213	Total Non-Departmental	($50,747)		($53,313)	($55,213)	($57,181)	($59,219)
	Miscellaneous and Other Adjustments						
214	Contingency 1.00% of O&M	$78,020	Calculation	$82,605	$85,926	$89,125	$92,449
215	Bad Debt Expense 0.25% of Revenues	32,224	Calculation	34,150	35,252	36,375	37,520
216	Adjustment for Revised Indirect Cost Allocation	71,271	Labor	74,834	77,454	80,165	82,970
217	Total Miscellaneous and Other Adjustments	$181,514		$191,589	$198,631	$205,665	$212,939
218	**Total Water Operating Expenses**	$7,951,256		$8,417,900	$8,755,970	$9,081,814	$9,420,296
219	Annual Percentage Change	12.29%		5.87%	4.02%	3.72%	3.73%

Footnotes:
[1] Allocated water operating expenses shown based on Table 1-2.
[2] Amounts are adjusted from budget as shown herein since such capital outlay expenses are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
[3] Adjustments to isolate operating expenses. The additional expenditures are funded through the Revenue Requirements.

Table 1-5
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Wastewater System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Utility Administration Division							
1	Salaries & Wages		$331,120	Labor	$347,676	$359,845	$372,440	$385,475
2	Certifications		936	Labor	983	1,017	1,053	1,090
3	Overtime		3,978	Labor	4,177	4,323	4,474	4,631
4	FICA Taxes		26,188	Labor	27,498	28,460	29,456	30,487
5	Retirement		39,170	Labor	41,128	42,568	44,058	45,600
6	Health Insurance		46,639	HealthIns	49,904	53,398	57,135	61,135
7	Professional Services		25,740	Inflation	27,027	27,649	28,285	28,935
8	Travel Per Diem		1,170	Employees	1,229	1,257	1,286	1,315
9	Training		4,680	Employees	4,914	5,027	5,143	5,261
10	Communication Services		7,488	Inflation	7,862	8,043	8,228	8,417
11	Equipment Rental		9,360	Inflation	9,828	10,054	10,285	10,522
12	Vehicle Insurance		33,797	Insurance	35,487	37,261	39,124	41,081
13	General Equipment Maintenance		936	Repair	973	1,012	1,053	1,095
14	Vehicle Maintenance		3,276	Repair	3,407	3,543	3,685	3,832
15	Building Maintenance		2,340	Repair	2,434	2,531	2,632	2,737
16	Printing and Binding		234	Inflation	246	251	257	263
17	Public Relations		1,170	Inflation	1,229	1,257	1,286	1,315
18	Advertising		468	Inflation	491	503	514	526
19	Computer Software		19,188	Inflation	20,147	20,611	21,085	21,570
20	Internal Building Maintenance Charge		36,153	Inflation	37,961	38,834	39,727	40,641
21	Office Supplies		3,042	Inflation	3,194	3,268	3,343	3,420
22	Other Operating Supplies		11,700	Inflation	12,285	12,568	12,857	13,152
23	Gas, Oil and Grease		5,616	Fuel	5,897	6,192	6,501	6,826
24	Postal Services		234	Inflation	246	251	257	263
25	Dues and Memberships		4,212	Employees	4,423	4,524	4,628	4,735
26	Books and Subscriptions		1,170	Inflation	1,229	1,257	1,286	1,315
27	Machinery and Equipment - (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
28	Grounds Maintenance Services		37,440	Inflation	39,312	40,216	41,141	42,087
29	Fleet Maintenance Charge		496	Inflation	521	533	545	558
30	Licenses, Taxes and Fees		1,170	Inflation	1,229	1,257	1,286	1,315
31	Uniforms		1,404	Inflation	1,474	1,508	1,543	1,578
32	Admin Fees and ISF Transfers		352,941	Inflation	370,588	379,112	387,831	396,751
33	Internal Insurance Charge		311,290	Inflation	326,855	334,372	342,063	349,930
34	Internal IT Charge		272,534	Inflation	286,161	292,743	299,476	306,364
35	Total Utility Administration Division		$1,597,282		$1,678,014	$1,725,244	$1,773,963	$1,824,224
	Customer Service							
36	Salaries & Wages		$156,828	Labor	$164,669	$170,433	$176,398	$182,572
37	Overtime		9,213	Labor	9,673	10,012	10,362	10,725
38	FICA Taxes		16,369	Labor	17,187	17,789	18,411	19,056
39	Retirement		24,483	Labor	25,707	26,606	27,538	28,501
40	Health Insurance		29,152	Labor	30,609	31,681	32,789	33,937
41	Audit Fee (1/4)		10,469	Inflation	10,993	11,245	11,504	11,769
42	Travel Per Diem		419	Employees	440	450	460	471
43	Training		838	Employees	879	900	920	941
44	Communication Services		419	Inflation	440	450	460	471
45	General Equipment Maintenance		628	Repair	653	679	707	735
46	Software Maintenance		10,469	Repair	10,888	11,323	11,776	12,247
47	Printing and Binding		26,633	Inflation	27,965	28,608	29,266	29,939
48	Equipment - Non Capital		838	Repair	871	906	942	980
49	Internal Building Maintenance Charge		15,085	Inflation	15,840	16,204	16,577	16,958
50	Office Supplies		2,094	Inflation	2,199	2,249	2,301	2,354
51	Other Operating Supplies		838	Inflation	879	900	920	941
52	Postal Service		75,377	Cust-Water	79,871	82,394	84,934	87,488
53	Licensees, Taxes and Fees		144,892	Inflation	152,136	155,635	159,215	162,877
54	Admin Fees and ISF Transfers		31,704	Inflation	33,290	34,055	34,839	35,640
55	Miscellaneous Charges		10,469	Inflation	10,993	11,245	11,504	11,769
56	Equipment Rental or Lease		628	Inflation	660	675	690	706
57	Total Customer Service		$567,843		$596,841	$614,439	$632,514	$651,076
	Wastewater Treatment							
58	Salaries & Wages		$1,198,276	Labor	$1,258,190	$1,302,226	$1,347,804	$1,394,978
59	Overtime		110,000	Labor	115,500	119,543	123,726	128,057
60	Certification / Licenses		2,000	Labor	2,100	2,174	2,250	2,328
61	FICA Taxes		99,160	Labor	104,118	107,762	111,534	115,437
62	Retirement		148,314	Labor	155,730	161,180	166,822	172,660

Table 1-5
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Wastewater System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
63	Health Insurance		176,599	HealthIns	188,961	202,188	216,341	231,485
64	Professional Services		40,000	Inflation	42,000	42,966	43,954	44,965
65	Landfill Services		602,538	Sewer Flow	636,586	662,594	689,299	716,707
66	Travel Per Diem		2,500	Inflation	2,625	2,685	2,747	2,810
67	Training		7,500	Employees	7,875	8,056	8,241	8,431
68	Communication Services		24,000	Inflation	25,200	25,780	26,373	26,979
69	Electrical Services		1,000,000	Elec/SGrowth	1,076,632	1,147,685	1,211,246	1,277,660
70	Water / Sewer		7,800	Inflation	8,190	8,378	8,571	8,768
71	Drainage		2,400	Sewer Flow	2,536	2,639	2,746	2,855
72	Equipment Maintenance		258,000	Repair	268,320	279,053	290,215	301,824
73	Maintenance Inspection Services		10,000	Repair	10,400	10,816	11,249	11,699
74	Vehicle Maintenance		23,510	Repair	24,450	25,428	26,446	27,503
75	Computer Software		5,000	Inflation	5,250	5,371	5,494	5,621
76	Equipment - Non Capital		20,000	Repair	20,800	21,632	22,497	23,397
77	Office Supplies		3,000	Inflation	3,150	3,222	3,297	3,372
78	Operating Supplies		140,000	Inflation	147,000	150,381	153,840	157,378
79	Gas, Oil, Grease		55,000	Fuel	57,750	60,638	63,669	66,853
80	Janitorial Supplies		3,000	Inflation	3,150	3,222	3,297	3,372
81	Uniforms		8,000	Employees	8,400	8,593	8,791	8,993
82	Medical & Lab Supplies		21,500	Sewer Flow	22,715	23,643	24,596	25,574
83	Chemicals		1,394,125	Chem/SGrowth	1,543,042	1,660,395	1,752,350	1,848,434
84	Dues & Memberships		350	Employees	368	376	385	393
85	Books & Subscriptions		500	Inflation	525	537	549	562
86	Equipment (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
87	Professional Services (Other than Building) (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
88	Other Contracted Services		250,000	Inflation	262,500	268,538	274,714	281,032
89	Building Maintenance and Repairs		20,000	Inflation	21,000	21,483	21,977	22,483
90	Fleet Maintenance Charge		7,951	Inflation	8,349	8,541	8,737	8,938
91	Equipment Rental or Lease		7,000	Inflation	7,350	7,519	7,692	7,869
92	Licenses, Taxes and Fees		7,500	Inflation	7,875	8,056	8,241	8,431
93	Total Wastewater Treatment		$5,655,523		$6,048,635	$6,363,301	$6,649,689	$6,947,850
	Meter Reader Division							
94	Salaries & Wages		$132,010	Labor	$138,611	$143,462	$148,483	$153,680
95	Overtime		13,819	Labor	14,510	15,018	15,544	16,088
96	Certifications / Licenses		293	Labor	308	319	330	341
97	FICA Taxes		11,027	Labor	11,579	11,984	12,403	12,837
98	Retirement		16,493	Labor	17,318	17,924	18,552	19,201
99	Health Insurance		19,639	HealthIns	21,014	22,485	24,059	25,743
100	Contract Services		2,094	Inflation	2,199	2,249	2,301	2,354
101	Training		628	Employees	660	675	690	706
102	Communication Services		3,518	Inflation	3,693	3,778	3,865	3,954
103	Equipment Rental		209	Inflation	220	225	230	235
104	Equipment Maintenance		2,094	Repair	2,178	2,265	2,355	2,449
105	Vehicle Maintenance		11,673	Repair	12,139	12,625	13,130	13,655
106	Computer Software		85,846	Inflation	90,139	92,212	94,333	96,502
107	Computer Hardware		2,513	Inflation	2,638	2,699	2,761	2,824
108	Equipment - Non Capital		1,256	Repair	1,307	1,359	1,413	1,470
109	Internal Building Maintenance Charge		4,812	Inflation	5,053	5,169	5,288	5,410
110	Office Supplies		1,675	Inflation	1,759	1,799	1,841	1,883
111	Operating Supplies		3,141	Inflation	3,298	3,374	3,451	3,531
112	Gas, Oil, Grease		6,281	Fuel	6,596	6,925	7,272	7,635
113	Uniforms		1,256	Employees	1,319	1,349	1,380	1,412
114	Postage		126	Inflation	132	135	138	141
115	Replacement Meters	[2]	0	Eliminate	0	0	0	0
116	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
117	ADP Equipment	[2]	0	Eliminate	0	0	0	0
118	Fleet Maintenance Charge		1,443	Inflation	1,515	1,550	1,585	1,622
119	Printing and Binding		628	Inflation	660	675	690	706
120	Meter Maintenance		20,938	Inflation	21,985	22,491	23,008	23,537
121	Total Meter Reader Division		$343,413		$360,826	$372,744	$385,102	$397,917
	Field Operations Division (Water / Sewer Distribution)							
122	Salaries & Wages		$351,749	Labor	$369,337	$382,264	$395,643	$409,490
123	Overtime		21,667	Labor	22,750	23,546	24,371	25,224
124	Certifications / Licenses		1,182	Labor	1,241	1,284	1,329	1,376
125	FICA Taxes		27,717	Labor	29,103	30,121	31,176	32,267
126	Retirement		41,457	Labor	43,529	45,053	46,630	48,262

Table 1-5
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Wastewater System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
127	Health Insurance		49,363	HealthIns	52,818	56,515	60,471	64,704
128	Professional Services		394	Inflation	414	423	433	443
129	Other Contract Services		98,486	Inflation	103,410	105,788	108,221	110,710
130	Travel Per Diem		867	Inflation	910	931	952	974
131	Training		7,091	Employees	7,446	7,617	7,792	7,971
132	Communication Services		5,436	Inflation	5,708	5,840	5,974	6,111
133	Equipment Rental		394	Inflation	414	423	433	443
134	Equipment Maintenance		19,697	Repair	20,485	21,304	22,157	23,043
135	Maintenance Inspection Services		394	Repair	410	426	443	461
136	Vehicle Maintenance		27,576	Repair	28,679	29,826	31,019	32,260
137	Building Maintenance		1,576	Repair	1,639	1,704	1,773	1,843
138	Computer Hardware		2,364	Inflation	2,482	2,539	2,597	2,657
138	Computer Software		5,909	Inflation	6,205	6,347	6,493	6,643
139	Equipment - Non Capital		3,939	Repair	4,097	4,261	4,431	4,609
140	Office Supplies		788	Inflation	827	846	866	886
141	Operating Supplies		27,576	Inflation	28,955	29,621	30,302	30,999
142	Gas, Oil, Grease		14,970	Fuel	15,718	16,504	17,329	18,196
143	Janitorial Supplies		788	Inflation	827	846	866	886
144	Uniforms		2,758	Employees	2,895	2,962	3,030	3,100
145	Road Materials & Supplies		3,939	Repair	4,097	4,261	4,431	4,609
146	Professional Services Other Than Building (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
147	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
148	New Meter Installations	[2]	0	Eliminate	0	0	0	0
149	Large Meter Installations	[2]	0	Eliminate	0	0	0	0
150	Printing and Binding		394	Inflation	414	423	433	443
151	Fleet Maintenance Charge		8,091	Inflation	8,495	8,691	8,891	9,095
152	Total Field Operations Division (Water / Sewer Distribution)		$726,560		$763,304	$790,368	$818,486	$847,703
	Lab Operations Division							
153	Salaries & Wages		$112,381	Labor	$118,000	$122,130	$126,405	$130,829
154	Overtime		2,733	Labor	2,870	2,970	3,074	3,182
155	Certifications / Licenses		34	Labor	36	37	38	40
156	FICA Taxes		8,293	Labor	8,708	9,012	9,328	9,654
157	Retirement		12,404	Labor	13,024	13,480	13,952	14,440
158	Health Insurance		14,769	HealthIns	15,803	16,910	18,093	19,360
159	Travel Per Diem		512	Inflation	538	550	563	576
160	Training		1,025	Employees	1,076	1,101	1,126	1,152
161	Communication Services		1,127	Inflation	1,184	1,211	1,239	1,267
162	Equipment Maintenance		820	Repair	853	887	922	959
163	Maintenance Inspection Services		256	Repair	266	277	288	300
164	Vehicle Maintenance		854	Repair	888	924	961	999
165	Building Maintenance		342	Repair	355	369	384	400
166	Equipment - Non Capital		1,708	Repair	1,776	1,847	1,921	1,998
167	Office Supplies		683	Inflation	717	734	751	768
168	Operating Supplies		1,025	Inflation	1,076	1,101	1,126	1,152
169	Gas, Oil, Grease		512	Fuel	538	565	593	623
170	Janitorial Supplies		410	Inflation	430	440	450	461
171	Uniforms		581	Employees	610	624	638	653
172	Medical / Lab Supplies		30,575	Water Flow	32,300	33,228	34,167	35,115
173	Dues & Memberships		171	Employees	179	183	188	192
174	Books & Subscriptions		171	Inflation	179	183	188	192
175	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
176	Other Contracted Services		32,454	Inflation	34,076	34,860	35,662	36,482
177	Fleet Maintenance Charge		272	Inflation	285	292	298	305
178	Licenses, Taxes and Fees		1,025	Inflation	1,076	1,101	1,126	1,152
179	Additional Expense 4		512	Inflation	538	550	563	576
180	Total Lab Operations Division		$225,649		$237,383	$245,568	$254,045	$262,827
	Warehouse Division							
181	Salaries & Wages		$55,549	Labor	$58,326	$60,368	$62,480	$64,667
182	Overtime		2,263	Labor	2,376	2,459	2,545	2,635
183	FICA Taxes		4,283	Labor	4,497	4,655	4,818	4,986
184	Retirement Contributions		6,406	Labor	6,727	6,962	7,206	7,458
185	Health Insurance		7,628	HealthIns	8,162	8,734	9,345	9,999
186	Employee Training		91	Employees	95	97	99	102
187	Communication Services		749	Inflation	787	805	823	842
188	General Equipment Maintenance		1,267	Repair	1,318	1,371	1,426	1,483
189	Vehicle Maintenance/Repair		1,629	Repair	1,695	1,762	1,833	1,906

Table 1-5
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Wastewater System Operating Expenses

Line No.	Description	Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
190	Internal Building Maintenance Charge	7,905	Inflation	8,300	8,491	8,686	8,886
191	Office Supplies	905	Inflation	950	972	995	1,018
192	Other Operating Supplies	2,263	Inflation	2,376	2,431	2,487	2,544
193	Gas, Diesel, Oil, Grease	272	Fuel	285	299	314	330
194	Uniforms	226	Employees	238	243	249	254
195	Other Contracted Services	453	Inflation	475	486	497	509
196	Janitorial Supplies	226	Inflation	238	243	249	254
197	Equipment Rental or Lease	136	Inflation	143	146	149	153
198	Fleet Maintenance Charge	240	Inflation	252	258	264	270
199	Building Maintenance and Repairs	453	Inflation	475	486	497	509
200	Equipment - Non-Capital	2,263	Inflation	2,376	2,431	2,487	2,544
201	Total Warehouse Division	$95,207		$100,091	$103,698	$107,449	$111,348
	Non-Departmental						
202	Retirement Contributions	$1,641	Labor	$1,723	$1,783	$1,846	$1,910
203	FICA Taxes	1,097	Labor	1,152	1,193	1,234	1,277
204	Payroll Taxes and Benefits	1,954	Labor	2,051	2,123	2,197	2,274
205	Salaries and Wages	24,334	Labor	25,551	26,445	27,371	28,329
206	Vacancy Adjustment	(81,627)	Labor	(85,708)	(88,708)	(91,813)	(95,026)
207	Taxes, Licenses, and Fees	770	Revenue	774	778	782	786
208	Internet Services	1,200	Inflation	1,260	1,289	1,319	1,349
209	Total Non-Departmental	($50,631)		($53,197)	($55,096)	($57,064)	($59,101)
	Miscellaneous and Other Adjustments						
210	Contingency 1.00% of O&M	$91,929	Calculation	$97,677	$101,984	$106,047	$110,269
211	Bad Debt Expense 0.25% of Revenues	32,041	Calculation	35,836	38,126	40,539	43,080
212	Adjustment for Revised Indirect Cost Allocation	70,867	Labor	74,411	77,015	79,711	82,501
213	Total Miscellaneous and Other Adjustments	$194,838		$207,924	$217,125	$226,297	$235,850
214	**Total Water Operating Expenses**	$9,355,683		$9,939,821	$10,377,391	$10,790,480	$11,219,695
215	Annual Percentage Change	11.99%		6.24%	4.40%	3.98%	3.98%

Footnotes:
[1] Allocated water operating expenses shown based on Table 1-2.
[2] Amounts are adjusted from budget as shown herein since such capital outlay expenses are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
[3] Adjustments to isolate operating expenses. The additional expenditures are funded through the Revenue Requirements.

Table 1-6
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Reclaimed Water System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Utility Administration Division							
1	Salaries & Wages		$48,819	Labor	$51,260	$53,054	$54,911	$56,833
2	Certifications		138	Labor	145	150	155	161
3	Overtime		587	Labor	616	637	660	683
4	FICA Taxes		3,861	Labor	4,054	4,196	4,343	4,495
5	Retirement		5,775	Labor	6,064	6,276	6,496	6,723
6	Health Insurance		6,876	HealthIns	7,358	7,873	8,424	9,013
7	Professional Services		3,795	Inflation	3,985	4,076	4,170	4,266
8	Travel Per Diem		173	Employees	181	185	190	194
9	Training		690	Employees	725	741	758	776
10	Communication Services		1,104	Inflation	1,159	1,186	1,213	1,241
11	Equipment Rental		1,380	Inflation	1,449	1,482	1,516	1,551
12	Vehicle Insurance		4,983	Insurance	5,232	5,494	5,768	6,057
13	General Equipment Maintenance		138	Repair	144	149	155	161
14	Vehicle Maintenance		483	Repair	502	522	543	565
15	Building Maintenance		345	Repair	359	373	388	404
16	Printing and Binding		35	Inflation	36	37	38	39
17	Public Relations		173	Inflation	181	185	190	194
18	Advertising		69	Inflation	72	74	76	78
19	Computer Software		2,829	Inflation	2,970	3,039	3,109	3,180
20	Internal Building Maintenance Charge		5,330	Inflation	5,597	5,726	5,857	5,992
21	Office Supplies		449	Inflation	471	482	493	504
22	Other Operating Supplies		1,725	Inflation	1,811	1,853	1,896	1,939
23	Gas, Oil and Grease		828	Fuel	869	913	959	1,006
24	Postal Services		35	Inflation	36	37	38	39
25	Dues and Memberships		621	Employees	652	667	682	698
26	Books and Subscriptions		173	Inflation	181	185	190	194
27	Machinery and Equipment - (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
28	Grounds Maintenance Services		5,520	Inflation	5,796	5,929	6,066	6,205
29	Fleet Maintenance Charge		73	Inflation	77	79	80	82
30	Licenses, Taxes and Fees		173	Inflation	181	185	190	194
31	Uniforms		207	Inflation	217	222	227	233
32	Admin Fees and ISF Transfers		39,153	Inflation	41,111	42,057	43,024	44,014
33	Internal Insurance Charge		34,533	Inflation	36,260	37,094	37,947	38,819
34	Internal IT Charge		30,234	Inflation	31,745	32,475	33,222	33,986
35	Total Utility Administration Division		$201,304		$211,497	$217,635	$223,973	$230,519
	Customer Service							
36	Salaries & Wages		$47,339	Labor	$49,706	$51,445	$53,246	$55,110
37	Overtime		2,781	Labor	2,920	3,022	3,128	3,237
38	FICA Taxes		4,941	Labor	5,188	5,369	5,557	5,752
39	Retirement		7,390	Labor	7,760	8,031	8,312	8,603
40	Health Insurance		8,799	HealthIns	9,415	10,075	10,780	11,534
41	Audit Fee (1/4)		3,160	Inflation	3,318	3,394	3,472	3,552
42	Travel Per Diem		126	Employees	133	136	139	142
43	Training		253	Employees	265	272	278	284
44	Communication Services		126	Inflation	133	136	139	142
45	General Equipment Maintenance		190	Repair	197	205	213	222
46	Software Maintenance		3,160	Repair	3,286	3,418	3,555	3,697
47	Printing and Binding		8,039	Inflation	8,441	8,635	8,834	9,037
48	Equipment - Non Capital		253	Repair	263	273	284	296
49	Internal Building Maintenance Charge		4,554	Inflation	4,781	4,891	5,004	5,119
50	Office Supplies		632	Inflation	664	679	694	710
51	Other Operating Supplies		253	Inflation	265	272	278	284
52	Postal Service		22,753	Cust-Water	24,109	24,871	25,637	26,408
53	Machinery and Equipment - (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
54	Licensees, Taxes and Fees		43,736	Inflation	45,922	46,979	48,059	49,165
55	Admin Fees and ISF Transfers		9,570	Inflation	10,049	10,280	10,516	10,758
56	Miscellaneous Charges		3,160	Inflation	3,318	3,394	3,472	3,552
57	Equipment Rental or Lease		190	Inflation	199	204	208	213
58	Total Customer Service		$171,404		$180,333	$185,981	$191,807	$197,818

Table 1-6
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Reclaimed Water System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Meter Reader Division							
59	Salaries & Wages		$39,847	Labor	$41,840	$43,304	$44,820	$46,388
60	Overtime		4,171	Labor	4,380	4,533	4,692	4,856
61	Certifications / Licenses		88	Labor	93	96	100	103
62	FICA Taxes		3,329	Labor	3,495	3,617	3,744	3,875
63	Retirement		4,979	Labor	5,227	5,410	5,600	5,796
64	Health Insurance		5,928	HealthIns	6,343	6,787	7,262	7,771
65	Contract Services		632	Inflation	664	679	694	710
66	Training		190	Employees	199	204	208	213
67	Communication Services		1,062	Inflation	1,115	1,141	1,167	1,194
68	Equipment Rental		63	Inflation	66	68	69	71
69	Equipment Maintenance		632	Repair	657	684	711	739
70	Vehicle Maintenance		3,523	Repair	3,664	3,811	3,963	4,122
71	Computer Software		25,913	Inflation	27,208	27,834	28,474	29,129
72	Computer Hardware		758	Inflation	796	815	833	853
73	Equipment - Non Capital		379	Repair	394	410	427	444
74	Internal Building Maintenance Charge		1,453	Inflation	1,525	1,560	1,596	1,633
75	Office Supplies		506	Inflation	531	543	556	568
76	Operating Supplies		948	Inflation	995	1,018	1,042	1,066
77	Gas, Oil, Grease		1,896	Fuel	1,991	2,090	2,195	2,305
78	Uniforms		379	Employees	398	407	417	426
79	Postage		38	Inflation	40	41	42	43
80	Replacement Meters	[2]	0	Eliminate	0	0	0	0
81	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
82	ADP Equipment	[2]	0	Eliminate	0	0	0	0
83	Fleet Maintenance Charge		435	Inflation	457	468	479	490
84	Printing and Binding		190	Inflation	199	204	208	213
85	Meter Maintenance		6,320	Inflation	6,636	6,789	6,945	7,105
86	Total Meter Reader Division		$103,660		$108,916	$112,513	$116,243	$120,112
	Field Operations Division (Water / Sewer Distribution)							
87	Salaries & Wages		$105,089	Labor	$110,343	$114,205	$118,202	$122,339
88	Overtime		6,473	Labor	6,797	7,035	7,281	7,536
89	Certifications / Licenses		353	Labor	371	384	397	411
90	FICA Taxes		8,281	Labor	8,695	8,999	9,314	9,640
91	Retirement		12,386	Labor	13,005	13,460	13,931	14,419
92	Health Insurance		14,748	HealthIns	15,780	16,884	18,066	19,331
93	Professional Services		118	Inflation	124	126	129	132
94	Other Contract Services		29,424	Inflation	30,895	31,605	32,332	33,076
95	Travel Per Diem		259	Inflation	272	278	285	291
96	Training		2,118	Employees	2,224	2,276	2,328	2,381
97	Communication Services		1,624	Inflation	1,705	1,745	1,785	1,826
98	Equipment Rental		118	Inflation	124	126	129	132
99	Equipment Maintenance		5,885	Repair	6,120	6,365	6,619	6,884
100	Maintenance Inspection Services		118	Repair	122	127	132	138
101	Vehicle Maintenance		8,239	Repair	8,568	8,911	9,267	9,638
102	Building Maintenance		471	Repair	490	509	530	551
103	Computer Hardware		706	Inflation	741	759	776	794
103	Computer Software		1,765	Inflation	1,854	1,896	1,940	1,985
104	Equipment - Non Capital		1,177	Repair	1,224	1,273	1,324	1,377
105	Office Supplies		235	Inflation	247	253	259	265
106	Operating Supplies		8,239	Inflation	8,651	8,849	9,053	9,261
107	Gas, Oil, Grease		4,472	Fuel	4,696	4,931	5,177	5,436
108	Janitorial Supplies		235	Inflation	247	253	259	265
109	Uniforms		824	Employees	865	885	905	926
110	Road Materials & Supplies		1,177	Repair	1,224	1,273	1,324	1,377
111	Professional Services Other Than Building (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
112	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
113	New Meter Installations	[2]	0	Eliminate	0	0	0	0
114	Large Meter Installations	[2]	0	Eliminate	0	0	0	0
115	Printing and Binding		118	Inflation	124	126	129	132
116	Fleet Maintenance Charge		2,417	Inflation	2,538	2,596	2,656	2,717
117	Total Field Operations Division (Water / Sewer Distribution)		$217,067		$228,045	$236,130	$244,531	$253,260

Table 1-6
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Reclaimed Water System Operating Expenses

Line No.	Description	Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Lab Operations Division						
118	Salaries & Wages	$93,386	Labor	$98,055	$101,487	$105,039	$108,715
119	Overtime	2,271	Labor	2,385	2,468	2,554	2,644
120	Certifications / Licenses	28	Labor	30	31	32	33
121	FICA Taxes	6,891	Labor	7,236	7,489	7,751	8,023
122	Retirement	10,307	Labor	10,823	11,201	11,593	11,999
123	Health Insurance	12,273	HealthIns	13,132	14,051	15,035	16,087
124	Travel Per Diem	426	Inflation	447	457	468	479
125	Training	852	Employees	894	915	936	957
126	Communication Services	937	Inflation	984	1,006	1,029	1,053
127	Equipment Maintenance	681	Repair	709	737	766	797
128	Maintenance Inspection Services	213	Repair	221	230	239	249
129	Vehicle Maintenance	710	Repair	738	768	798	830
130	Building Maintenance	284	Repair	295	307	319	332
131	Equipment - Non Capital	1,419	Repair	1,476	1,535	1,597	1,660
132	Office Supplies	568	Inflation	596	610	624	638
133	Operating Supplies	852	Inflation	894	915	936	957
134	Gas, Oil, Grease	426	Fuel	447	469	493	518
135	Janitorial Supplies	341	Inflation	358	366	374	383
136	Uniforms	483	Employees	507	518	530	542
137	Medical / Lab Supplies	25,407	Water Flow	26,840	27,612	28,392	29,180
138	Dues & Memberships	142	Employees	149	152	156	160
139	Books & Subscriptions	142	Inflation	149	152	156	160
140	Machinery & Equipment [2]	0	Eliminate	0	0	0	0
141	Other Contracted Services	26,968	Inflation	28,316	28,968	29,634	30,315
142	Fleet Maintenance Charge	226	Inflation	237	242	248	254
143	Licenses, Taxes and Fees	852	Inflation	894	915	936	957
144	Additional Expense 4	426	Inflation	447	457	468	479
145	Total Lab Operations Division	$187,508		$197,259	$204,060	$211,104	$218,402
	Warehouse Division						
146	Salaries & Wages	$11,092	Labor	$11,646	$12,054	$12,476	$12,912
147	Overtime	452	Labor	474	491	508	526
148	FICA Taxes	855	Labor	898	929	962	996
149	Retirement Contributions	1,279	Labor	1,343	1,390	1,439	1,489
150	Health Insurance	1,523	HealthIns	1,630	1,744	1,866	1,997
151	Employee Training	18	Employees	19	19	20	20
152	Communication Services	150	Inflation	157	161	164	168
153	General Equipment Maintenance	253	Repair	263	274	285	296
154	Vehicle Maintenance/Repair	325	Repair	338	352	366	381
155	Internal Building Maintenance Charge	1,578	Inflation	1,657	1,695	1,734	1,774
156	Office Supplies	181	Inflation	190	194	199	203
157	Other Operating Supplies	452	Inflation	474	485	497	508
158	Gas, Diesel, Oil, Grease	54	Fuel	57	60	63	66
159	Uniforms	45	Employees	47	49	50	51
160	Other Contracted Services	90	Inflation	95	97	99	102
161	Janitorial Supplies	45	Inflation	47	49	50	51
162	Equipment Rental or Lease	27	Inflation	28	29	30	30
163	Fleet Maintenance Charge	48	Inflation	50	51	53	54
164	Building Maintenance and Repairs	90	Inflation	95	97	99	102
165	Equipment - Non-Capital	452	Inflation	474	485	497	508
166	Total Warehouse Division	$19,010		$19,985	$20,706	$21,455	$22,233
	Non-Departmental						
167	Retirement Contributions	$1,641	Labor	$1,723	$1,783	$1,846	$1,910
168	FICA Taxes	1,097	Labor	1,152	1,193	1,234	1,277
169	Payroll Taxes and Benefits	1,954	Labor	2,051	2,123	2,197	2,274
170	Salaries and Wages	24,334	Labor	25,551	26,445	27,371	28,329
171	Vacancy Adjustment	(81,627)	Labor	(85,708)	(88,708)	(91,813)	(95,026)
172	Taxes, Licenses, and Fees	76	Revenue	77	77	78	78
173	Internet Services	1,200	Admin	1,248	1,281	1,315	1,350
174	Total Non-Departmental	($51,324)		($53,906)	($55,805)	($57,772)	($59,807)

Table 1-6
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Reclaimed Water System Operating Expenses

Line No.	Description	Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Miscellaneous and Other Adjustments						
175	Contingency 1.00% of O&M	$9,122	Calculation	$9,590	$9,897	$10,215	$10,545
176	Bad Debt Expense 0.25% of Revenues	3,554	Calculation	3,886	4,078	4,274	4,474
177	Incremental O&M - Water Reuse Program (SSP017)	60,000	Inflation	63,000	64,449	65,931	67,448
178	Adjustment for Revised Indirect Cost Allocation	7,862	Labor	8,255	8,544	8,843	9,152
179	Total Miscellaneous and Other Adjustments	$80,538		$84,731	$86,968	$89,263	$91,619
180	**Total Water Operating Expenses**	$929,166		$976,860	$1,008,187	$1,040,604	$1,074,155
181	Annual Percentage Change	-11.74%		5.13%	3.21%	3.22%	3.22%

Footnotes:
[1] Allocated water operating expenses shown based on Table 1-2.
[2] Amounts are adjusted from budget as shown herein since such capital outlay expenses are reflected in the Capital Improvements Plan or the Revenue Requirements part of the rate model.
[3] Adjustments to isolate operating expenses. The additional expenditures are funded through the Revenue Requirements.

Table 1-7
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Combined Water, Wastewater and Reclaimed Water System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Utility Administration Division							
1	Salaries & Wages		$707,522	Labor	$742,898	$768,900	$795,811	$823,664
2	Certifications		2,000	Labor	2,100	2,174	2,250	2,328
3	Overtime		8,500	Labor	8,925	9,237	9,561	9,895
4	FICA Taxes		55,958	Labor	58,756	60,812	62,941	65,144
5	Retirement		83,696	Labor	87,881	90,957	94,140	97,435
6	Health Insurance		99,657	HealthIns	106,633	114,097	122,084	130,630
7	Professional Services		55,000	Inflation	57,750	59,078	60,437	61,827
8	Travel Per Diem		2,500	Employees	2,625	2,685	2,747	2,810
9	Training		10,000	Employees	10,500	10,742	10,989	11,241
10	Communication Services		16,000	Inflation	16,800	17,186	17,582	17,986
11	Equipment Rental		20,000	Inflation	21,000	21,483	21,977	22,483
12	Vehicle Insurance		72,216	Insurance	75,827	79,618	83,599	87,779
13	General Equipment Maintenance		2,000	Repair	2,080	2,163	2,250	2,340
14	Vehicle Maintenance		7,000	Repair	7,280	7,571	7,874	8,189
15	Building Maintenance		5,000	Repair	5,200	5,408	5,624	5,849
16	Printing and Binding		500	Inflation	525	537	549	562
17	Public Relations		2,500	Inflation	2,625	2,685	2,747	2,810
18	Advertising		1,000	Inflation	1,050	1,074	1,099	1,124
19	Computer Software		41,000	Inflation	43,050	44,040	45,053	46,089
20	Internal Building Maintenance Charge		77,251	Inflation	81,114	82,979	84,888	86,840
21	Office Supplies		6,500	Inflation	6,825	6,982	7,143	7,307
22	Other Operating Supplies		25,000	Inflation	26,250	26,854	27,471	28,103
23	Gas, Oil and Grease		12,000	Fuel	12,600	13,230	13,892	14,586
24	Postal Services		500	Inflation	525	537	549	562
25	Dues and Memberships		9,000	Employees	9,450	9,667	9,890	10,117
26	Books and Subscriptions		2,500	Inflation	2,625	2,685	2,747	2,810
27	Machinery and Equipment - (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
28	Grounds Maintenance Services		80,000	Inflation	84,000	85,932	87,908	89,930
29	Fleet Maintenance Charge		1,060	Inflation	1,113	1,139	1,165	1,192
30	Licenses, Taxes and Fees		2,500	Inflation	2,625	2,685	2,747	2,810
31	Uniforms		3,000	Inflation	3,150	3,222	3,297	3,372
32	Admin Fees and ISF Transfers		747,045	Inflation	784,397	802,438	820,894	839,775
33	Internal Insurance Charge		658,885	Inflation	691,829	707,741	724,019	740,672
34	Internal IT Charge		576,854	Inflation	605,697	619,628	633,879	648,458
35	Total Utility Administration Division		$3,394,144		$3,565,704	$3,666,169	$3,769,803	$3,876,723
	Customer Service							
36	Salaries & Wages		$374,504	Labor	$393,229	$406,992	$421,237	$435,980
37	Overtime		22,000	Labor	23,100	23,909	24,745	25,611
38	FICA Taxes		39,088	Labor	41,042	42,479	43,966	45,504
39	Retirement		58,464	Labor	61,387	63,536	65,760	68,061
40	Health Insurance		69,614	HealthIns	73,904	78,006	82,357	86,975
41	Audit Fee (1/4)		25,000	Inflation	26,250	26,854	27,471	28,103
42	Travel Per Diem		1,000	Employees	1,050	1,074	1,099	1,124
43	Training		2,000	Employees	2,100	2,148	2,198	2,248
44	Communication Services		1,000	Inflation	1,050	1,074	1,099	1,124
45	General Equipment Maintenance		1,500	Repair	1,560	1,622	1,687	1,755
46	Software Maintenance		25,000	Repair	26,000	27,040	28,122	29,246
47	Printing and Binding		63,600	Inflation	66,780	68,316	69,887	71,495
48	Equipment - Non Capital		2,000	Repair	2,080	2,163	2,250	2,340
49	Internal Building Maintenance Charge		36,024	Inflation	37,825	38,695	39,585	40,496
50	Office Supplies		5,000	Inflation	5,250	5,371	5,494	5,621
51	Other Operating Supplies		2,000	Inflation	2,100	2,148	2,198	2,248
52	Postal Service		180,000	Cust-Water	190,732	196,757	202,821	208,920
53	Machinery and Equipment - (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
54	Licensees, Taxes and Fees		346,000	Inflation	363,300	371,656	380,204	388,949
55	Admin Fees and ISF Transfers		75,710	Inflation	79,496	81,324	83,194	85,108
56	Miscellaneous Charges		25,000	Inflation	26,250	26,854	27,471	28,103
57	Equipment Rental or Lease		1,500	Inflation	1,575	1,611	1,648	1,686
58	Total Customer Service		$1,356,004		$1,426,060	$1,469,629	$1,514,494	$1,560,698
	Water Production Division							
59	Salaries & Wages		$1,056,333	Labor	$1,109,150	$1,147,970	$1,188,149	$1,229,734
60	Overtime		67,500	Labor	70,875	73,356	75,923	78,580
61	Certifications / Licenses		2,200	Labor	2,310	2,391	2,475	2,561
62	FICA Taxes		83,525	Labor	87,701	90,771	93,948	97,236

Table 1-7
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Combined Water, Wastewater and Reclaimed Water System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
63	Retirement		124,928	Labor	131,174	135,766	140,517	145,435
64	Health Insurance		148,753	HealthIns	159,166	170,307	182,229	194,985
65	Professional Services		20,300	Inflation	21,315	21,805	22,307	22,820
66	Landfill Services		65,000	Water Flow	68,667	70,642	72,637	74,654
67	Travel Per Diem		2,750	Inflation	2,888	2,954	3,022	3,091
68	Training		7,000	Employees	7,350	7,519	7,692	7,869
69	Communication Services		28,600	Inflation	30,030	30,721	31,427	32,150
70	Electrical Services		556,000	Elec/WGrowth	598,558	638,038	673,378	710,336
71	Water / Sewer		1,278	Inflation	1,342	1,373	1,404	1,437
72	Drainage		4,000	Water Flow	4,226	4,347	4,470	4,594
73	Equipment Rental / Leasing		5,000	Inflation	5,250	5,371	5,494	5,621
74	Equipment Maintenance		250,000	Repair	260,000	270,400	281,216	292,465
75	Maintenance Inspection Services		5,000	Repair	5,200	5,408	5,624	5,849
76	Vehicle Maintenance		20,000	Repair	20,800	21,632	22,497	23,397
77	Building Maintenance		10,000	Repair	10,400	10,816	11,249	11,699
78	Computer Software		7,000	Inflation	7,350	7,519	7,692	7,869
79	Computer Hardware		1,500	Inflation	1,575	1,611	1,648	1,686
80	Equipment - Non Capital		5,000	Repair	5,200	5,408	5,624	5,849
81	Office Supplies		2,000	Inflation	2,100	2,148	2,198	2,248
82	Operating Supplies		35,000	Inflation	36,750	37,595	38,460	39,345
83	Gas, Oil & Grease		36,000	Fuel	37,800	39,690	41,675	43,758
84	Janitorial Supplies		2,500	Inflation	2,625	2,685	2,747	2,810
85	Uniforms		6,000	Employees	6,300	6,445	6,593	6,745
86	Postage		100	Inflation	105	107	110	112
87	Medical & Lab Repairs		35,000	Repair	36,400	37,856	39,370	40,945
88	Chemicals		875,000	Chem/WGrowth	968,386	1,041,997	1,099,712	1,160,069
89	Dues & Memberships		500	Employees	525	537	549	562
90	Books & Subscriptions		250	Inflation	263	269	275	281
91	Building Improvements - Roof (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
92	Machinery and Equipment - (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
93	Other Contracted Services		180,000	Inflation	189,000	193,347	197,794	202,343
94	Fleet Maintenance Charge		2,915	Inflation	3,061	3,131	3,203	3,277
95	Licenses, Taxes, and Fees		22,000	Inflation	23,100	23,631	24,175	24,731
96	Additional Expense 4		322,032	Inflation	338,134	345,911	353,867	362,006
	Additional Expense 5		0	Inflation	0	0	0	0
97	Total Water Production Division		$3,990,964		$4,255,075	$4,461,473	$4,651,349	$4,849,149
	Wastewater Treatment							
98	Salaries & Wages		$1,198,276	Labor	$1,258,190	$1,302,226	$1,347,804	$1,394,978
99	Overtime		110,000	Labor	115,500	119,543	123,726	128,057
100	Certification / Licenses		2,000	Labor	2,100	2,174	2,250	2,328
101	FICA Taxes		99,160	Labor	104,118	107,762	111,534	115,437
102	Retirement		148,314	Labor	155,730	161,180	166,822	172,660
103	Health Insurance		176,599	HealthIns	188,961	202,188	216,341	231,485
104	Professional Services		40,000	Inflation	42,000	42,966	43,954	44,965
105	Landfill Services		602,538	Sewer Flow	636,586	662,594	689,299	716,707
106	Travel Per Diem		2,500	Inflation	2,625	2,685	2,747	2,810
107	Training		7,500	Employees	7,875	8,056	8,241	8,431
108	Communication Services		24,000	Inflation	25,200	25,780	26,373	26,979
109	Electrical Services		1,000,000	Elec/SGrowth	1,076,632	1,147,685	1,211,246	1,277,660
110	Water / Sewer		7,800	Inflation	8,190	8,378	8,571	8,768
111	Drainage		2,400	Sewer Flow	2,536	2,639	2,746	2,855
112	Equipment Maintenance		258,000	Repair	268,320	279,053	290,215	301,824
113	Maintenance Inspection Services		10,000	Repair	10,400	10,816	11,249	11,699
114	Vehicle Maintenance		23,510	Repair	24,450	25,428	26,446	27,503
115	Computer Software		5,000	Inflation	5,250	5,371	5,494	5,621
116	Equipment - Non Capital		20,000	Repair	20,800	21,632	22,497	23,397
117	Office Supplies		3,000	Inflation	3,150	3,222	3,297	3,372
118	Operating Supplies		140,000	Inflation	147,000	150,381	153,840	157,378
119	Gas, Oil, Grease		55,000	Fuel	57,750	60,638	63,669	66,853
120	Janitorial Supplies		3,000	Inflation	3,150	3,222	3,297	3,372
121	Uniforms		8,000	Employees	8,400	8,593	8,791	8,993
122	Medical & Lab Supplies		21,500	Sewer Flow	22,715	23,643	24,596	25,574
123	Chemicals		1,394,125	Chem/SGrowth	1,543,042	1,660,395	1,752,350	1,848,434
124	Dues & Memberships		350	Employees	368	376	385	393
125	Books & Subscriptions		500	Inflation	525	537	549	562
126	Equipment (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
127	Professional Services (Other than Building) (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
128	Other Contracted Services		250,000	Inflation	262,500	268,538	274,714	281,032
129	Building Maintenance and Repairs		20,000	Inflation	21,000	21,483	21,977	22,483

Table 1-7
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Combined Water, Wastewater and Reclaimed Water System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
130	Fleet Maintenance Charge		7,951	Inflation	8,349	8,541	8,737	8,938
131	Equipment Rental or Lease		7,000	Inflation	7,350	7,519	7,692	7,869
132	Licenses, Taxes and Fees		7,500	Inflation	7,875	8,056	8,241	8,431
133	Total Wastewater Treatment		$5,655,523		$6,048,635	$6,363,301	$6,649,689	$6,947,850
	Meter Reader Division							
134	Salaries & Wages		$315,239	Labor	$331,001	$342,586	$354,576	$366,987
135	Overtime		33,000	Labor	34,650	35,863	37,118	38,417
136	Certifications / Licenses		700	Labor	735	761	787	815
137	FICA Taxes		26,333	Labor	27,650	28,617	29,619	30,656
138	Retirement		39,386	Labor	41,355	42,803	44,301	45,851
139	Health Insurance		46,898	HealthIns	50,181	53,694	57,452	61,474
140	Contract Services		5,000	Inflation	5,250	5,371	5,494	5,621
141	Training		1,500	Employees	1,575	1,611	1,648	1,686
142	Communication Services		8,400	Inflation	8,820	9,023	9,230	9,443
143	Equipment Rental		500	Inflation	525	537	549	562
144	Equipment Maintenance		5,000	Repair	5,200	5,408	5,624	5,849
145	Vehicle Maintenance		27,874	Repair	28,989	30,149	31,354	32,609
146	Computer Software		205,000	Inflation	215,250	220,201	225,265	230,446
147	Computer Hardware		6,000	Inflation	6,300	6,445	6,593	6,745
148	Equipment - Non Capital		3,000	Repair	3,120	3,245	3,375	3,510
149	Internal Building Maintenance Charge		11,492	Inflation	12,067	12,344	12,628	12,918
150	Office Supplies		4,000	Inflation	4,200	4,297	4,395	4,497
151	Operating Supplies		7,500	Inflation	7,875	8,056	8,241	8,431
152	Gas, Oil, Grease		15,000	Fuel	15,750	16,538	17,364	18,233
153	Uniforms		3,000	Employees	3,150	3,222	3,297	3,372
154	Postage		300	Inflation	315	322	330	337
155	Replacement Meters	[2]	0	Eliminate	0	0	0	0
156	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
157	ADP Equipment	[2]	0	Eliminate	0	0	0	0
158	Fleet Maintenance Charge		3,445	Inflation	3,617	3,700	3,786	3,873
159	Printing and Binding		1,500	Inflation	1,575	1,611	1,648	1,686
160	Meter Maintenance		50,000	Inflation	52,500	53,708	54,943	56,206
161	Total Meter Reader Division		$820,067		$861,650	$890,110	$919,620	$950,223
	Field Operations Division (Water / Sewer Distribution)							
162	Salaries & Wages		$892,896	Labor	$937,541	$970,355	$1,004,317	$1,039,468
163	Overtime		55,000	Labor	57,750	59,771	61,863	64,028
164	Certifications / Licenses		3,000	Labor	3,150	3,260	3,374	3,492
165	FICA Taxes		70,358	Labor	73,876	76,462	79,138	81,908
166	Retirement		105,235	Labor	110,497	114,364	118,367	122,510
167	Health Insurance		125,304	HealthIns	134,075	143,461	153,503	164,248
168	Professional Services		1,000	Inflation	1,050	1,074	1,099	1,124
169	Other Contract Services		250,000	Inflation	262,500	268,538	274,714	281,032
170	Travel Per Diem		2,200	Inflation	2,310	2,363	2,417	2,473
171	Training		18,000	Employees	18,900	19,335	19,779	20,234
172	Communication Services		13,800	Inflation	14,490	14,823	15,164	15,513
173	Equipment Rental		1,000	Inflation	1,050	1,074	1,099	1,124
174	Equipment Maintenance		50,000	Repair	52,000	54,080	56,243	58,493
175	Maintenance Inspection Services		1,000	Repair	1,040	1,082	1,125	1,170
176	Vehicle Maintenance		70,000	Repair	72,800	75,712	78,740	81,890
177	Building Maintenance		4,000	Repair	4,160	4,326	4,499	4,679
178	Computer Hardware		6,000	Inflation	6,300	6,445	6,593	6,745
178	Computer Software		15,000	Inflation	15,750	16,112	16,483	16,862
179	Equipment - Non Capital		10,000	Repair	10,400	10,816	11,249	11,699
180	Office Supplies		2,000	Inflation	2,100	2,148	2,198	2,248
181	Operating Supplies		70,000	Inflation	73,500	75,191	76,920	78,689
182	Gas, Oil, Grease		38,000	Fuel	39,900	41,895	43,990	46,189
183	Janitorial Supplies		2,000	Inflation	2,100	2,148	2,198	2,248
184	Uniforms		7,000	Employees	7,350	7,519	7,692	7,869
185	Road Materials & Supplies		10,000	Repair	10,400	10,816	11,249	11,699
186	Professional Services Other Than Building (Capital Outlay)	[2]	0	Eliminate	0	0	0	0
187	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
188	New Meter Installations	[2]	0	Eliminate	0	0	0	0
189	Large Meter Installations	[2]	0	Eliminate	0	0	0	0
190	Printing and Binding		1,000	Inflation	1,050	1,074	1,099	1,124
191	Fleet Maintenance Charge		20,538	Inflation	21,565	22,061	22,568	23,087

Table 1-7
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Combined Water, Wastewater and Reclaimed Water System Operating Expenses

Line No.	Description		Adjusted 2023	Escalation Factor	2024	2025	2026	2027
					Fiscal Year Ending September 30,			
192	Total Field Operations Division (Water / Sewer Distribution)		$1,844,331		$1,937,604	$2,006,305	$2,077,680	$2,151,847
	Lab Operations Division							
193	Salaries & Wages		$328,969	Labor	$345,417	$357,507	$370,020	$382,971
194	Overtime		8,000	Labor	8,400	8,694	8,998	9,313
195	Certifications / Licenses		100	Labor	105	109	112	116
196	FICA Taxes		24,276	Labor	25,490	26,382	27,305	28,261
197	Retirement		36,309	Labor	38,124	39,459	40,840	42,269
198	Health Insurance		43,234	HealthIns	46,260	49,499	52,964	56,671
199	Travel Per Diem		1,500	Inflation	1,575	1,611	1,648	1,686
200	Training		3,000	Employees	3,150	3,222	3,297	3,372
201	Communication Services		3,300	Inflation	3,465	3,545	3,626	3,710
202	Equipment Maintenance		2,400	Repair	2,496	2,596	2,700	2,808
203	Maintenance Inspection Services		750	Repair	780	811	844	877
204	Vehicle Maintenance		2,500	Repair	2,600	2,704	2,812	2,925
205	Building Maintenance		1,000	Repair	1,040	1,082	1,125	1,170
206	Equipment - Non Capital		5,000	Repair	5,200	5,408	5,624	5,849
207	Office Supplies		2,000	Inflation	2,100	2,148	2,198	2,248
208	Operating Supplies		3,000	Inflation	3,150	3,222	3,297	3,372
209	Gas, Oil, Grease		1,500	Fuel	1,575	1,654	1,736	1,823
210	Janitorial Supplies		1,200	Inflation	1,260	1,289	1,319	1,349
211	Uniforms		1,700	Employees	1,785	1,826	1,868	1,911
212	Medical / Lab Supplies		89,500	Water Flow	94,550	97,268	100,016	102,792
213	Dues & Memberships		500	Employees	525	537	549	562
214	Books & Subscriptions		500	Inflation	525	537	549	562
215	Machinery & Equipment	[2]	0	Eliminate	0	0	0	0
216	Other Contracted Services		95,000	Inflation	99,750	102,044	104,391	106,792
217	Fleet Maintenance Charge		795	Inflation	835	854	874	894
218	Licenses, Taxes and Fees		3,000	Inflation	3,150	3,222	3,297	3,372
219	Additional Expense 4		1,500	Inflation	1,575	1,611	1,648	1,686
	Additional Expense 5		0	Inflation	0	0	0	0
220	Total Lab Operations Division		$660,533		$694,883	$718,842	$743,657	$769,363
	Warehouse Division							
221	Salaries & Wages		$122,730	Labor	$128,867	$133,377	$138,045	$142,877
222	Overtime		5,000	Labor	5,250	5,434	5,624	5,821
223	FICA Taxes		9,463	Labor	9,936	10,284	10,644	11,016
224	Retirement Contributions		14,154	Labor	14,862	15,382	15,920	16,477
225	Health Insurance		16,854	HealthIns	18,034	19,296	20,647	22,092
226	Employee Training		200	Employees	210	215	220	225
227	Communication Services		1,655	Inflation	1,738	1,778	1,819	1,860
228	General Equipment Maintenance		2,800	Repair	2,912	3,028	3,150	3,276
229	Vehicle Maintenance/Repair		3,600	Repair	3,744	3,894	4,050	4,211
230	Internal Building Maintenance Charge		17,465	Inflation	18,338	18,760	19,192	19,633
231	Office Supplies		2,000	Inflation	2,100	2,148	2,198	2,248
232	Other Operating Supplies		5,000	Inflation	5,250	5,371	5,494	5,621
233	Gas, Diesel, Oil, Grease		600	Fuel	630	662	695	729
234	Uniforms		500	Employees	525	537	549	562
235	Other Contracted Services		1,000	Inflation	1,050	1,074	1,099	1,124
236	Janitorial Supplies		500	Inflation	525	537	549	562
237	Equipment Rental or Lease		300	Inflation	315	322	330	337
238	Fleet Maintenance Charge		530	Inflation	557	569	582	596
239	Building Maintenance and Repairs		1,000	Inflation	1,050	1,074	1,099	1,124
240	Equipment - Non-Capital		5,000	Inflation	5,250	5,371	5,494	5,621
241	Total Warehouse Division		$210,351		$221,142	$229,113	$237,398	$246,013
	Non-Departmental							
242	Retirement Contributions		$4,923	Labor	$5,169	$5,350	$5,537	$5,731
243	FICA Taxes		3,292	Labor	3,457	3,578	3,703	3,832
244	Payroll Taxes and Benefits		5,861	Labor	6,154	6,369	6,592	6,823
245	Salaries and Wages		73,003	Labor	76,653	79,336	82,113	84,987
246	Vacancy Adjustment		(244,881)	Labor	(257,125)	(266,124)	(275,439)	(285,079)
247	Taxes, Licenses, and Fees		1,500	Revenue	1,509	1,517	1,524	1,531
248	Internet Services		3,600	Inflation	3,768	3,859	3,952	4,048
249	Total Non-Departmental		($152,702)		($160,415)	($166,115)	($172,017)	($178,127)

Table 1-7
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projection of Combined Water, Wastewater and Reclaimed Water System Operating Expenses

Line No.	Description	Adjusted 2023	Escalation Factor	Fiscal Year Ending September 30, 2024	2025	2026	2027
	Miscellaneous and Other Adjustments						
250	Contingency 1.00% of O&M	$179,070	Calculation	$189,872	$197,807	$205,388	$213,263
251	Bad Debt Expense 0.25% of Revenues	67,819	Calculation	73,872	77,455	81,188	85,075
252	Incremental O&M - Water Reuse Program (SSP017)	60,000	Inflation	63,000	64,449	65,931	67,448
253	Adjustment for Revised Indirect Cost Allocation	150,000	Labor	157,500	163,013	168,718	174,623
254	Total Miscellaneous and Other Adjustments	$456,890		$484,244	$502,724	$521,225	$540,408
255	**Total Water Operating Expenses**	$18,236,105		$19,334,581	$20,141,549	$20,912,898	$21,714,146
256	Annual Percentage Change	10.60%		6.02%	4.17%	3.83%	3.83%

Footnotes:
[1] Allocated water operating expenses shown based on Workpaper.
[2] Amounts are adjusted off from Fiscal Year 2022 and 2023 budget and are reflected in the Revenue Requirements.
[3] Adjustments to isolate operating expenses. The additional expenditures are funded through the Revenue Requirements.

Table 1-8
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Operating Expense Escalation Factors

Line No.	Description	Escalation Reference	Projected Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
1	Constant	Constant	1.0000	1.0000	1.0000	1.0000	1.0000
2	General Inflation (CPI) [1]	Inflation	1.0000	1.0500	1.0230	1.0230	1.0230
3	Labor Escalator	Labor	1.0000	1.0500	1.0350	1.0350	1.0350
4	Customer Acct. Growth + Inf. - Water	Cust-Water	1.0100	1.0596	1.0316	1.0308	1.0301
5	Customer Acct. Growth + Inf. - Wastewater	Cust-Sewer	1.0101	1.0597	1.0316	1.0307	1.0299
6	Repair and Maintenance	Repair	1.0000	1.0400	1.0400	1.0400	1.0400
7	Fuel & Lubricants	Fuel	1.0000	1.0500	1.0500	1.0500	1.0500
8	Chemicals	Chemical	1.0000	1.1000	1.0700	1.0500	1.0500
9	Existing Rate Revenue - Water	Water Rev	1.0058	1.0054	1.0050	1.0045	1.0041
10	Existing Rate Revenue - Wastewater	Sewer Rev	1.0072	1.0066	1.0060	1.0055	1.0049
11	Existing Rate Revenue - Utility System	Revenue	1.0065	1.0059	1.0054	1.0049	1.0044
12	Flow Growth + Infl - Water	Water Flow	1.0066	1.0564	1.0287	1.0283	1.0278
13	Flow Growth + Infl - Wastewater	Sewer Flow	1.0067	1.0565	1.0409	1.0403	1.0398
14	Electric - Plus Water Growth	Elec/WGrowth	1.0066	1.0765	1.0660	1.0554	1.0549
15	Chemicals - Plus Water Growth	Chem/WGrowth	1.0066	1.1067	1.0760	1.0554	1.0549
16	Electric - Plus Wastewater Growth	Elec/SGrowth	1.0067	1.0766	1.0660	1.0554	1.0548
17	Chemicals - Plus Wastewater Growth	Chem/SGrowth	1.0067	1.1068	1.0761	1.0554	1.0548
18	Sludge - Plus Wastewater Growth	Sludge/Growth	1.0067	1.0565	1.0559	1.0554	1.0548
19	Eliminate	Eliminate	0.0000	0.0000	0.0000	0.0000	0.0000
20	Health Insurance Factor	HealthIns	1.0000	1.0700	1.0700	1.0700	1.0700
21	General Insurance Factor	Insurance	1.0000	1.0500	1.0500	1.0500	1.0500
22	Number of Employees	Employees	1.0000	1.0500	1.0230	1.0230	1.0230
23	Marginal Adjustment Factor	Marginal	1.0000	1.0100	1.0100	1.0100	1.0100
24	Administrative Transfer Factor	Admin	1.0000	1.0400	1.0265	1.0265	1.0265
25	General Transfer Factor	Transfer	1.0000	1.0300	1.0300	1.0300	1.0300
26	Water Growth	Wgrowth	1.0000	0.9298	0.9245	0.9184	0.9111
27	Wastewater Growth	WwGrowth	1.0000	0.9245	0.9184	0.9111	0.9024
28	Reclaimed Water Growth	Rgrowth	1.0000	0.8750	0.8571	0.8333	0.8000

Footnotes:

[1] Estimates based on projections contained in "The Budget and Economic Outlook: An Update" published by the Congressional Budget Office in May 2022.

Table 1-9
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Projected Capital Improvement Program Funding Sources [1]

Line No.	Description	Projected Funding Source	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027	FY 2023 - 2027 Total
	WATER, WASTEWATER, AND RECLAIMED WATER SYSTEMS							
	Water Projects							
	Major Capital Projects							
1	Water Treatment Plant R & R - Equipment	W Rates	$200,000	$200,000	$200,000	$200,000	$250,000	$1,050,000
2	Emergency Utility Repairs	W Rates	83,333	83,333	83,333	83,333	83,333	416,667
3	Central Lab Expansion	W Rates	126,667	0	0	0	0	126,667
4	Lab Sample Stations	W Rates	133,333	0	0	0	0	133,333
5	Field Operations - Water System Replacements	W Rates	400,000	300,000	300,000	300,000	300,000	1,600,000
6	WTP - Telemetry Instrument/Control Sys	R&R (403)	50,000	50,000	50,000	50,000	50,000	250,000
7	Generator Replacements	R&R (403)	0	100,000	500,000	100,000	100,000	800,000
8	Generator Replacements	Bond 1	2,500,000	0	0	0	0	2,500,000
9	City Wide Class Pipe Replacement	W Rates	166,667	353,333	400,000	250,000	250,000	1,420,000
10	Field Operations - New Facility	Bond 1	1,333,333	0	0	0	0	1,333,333
11	Ridgewood Avenue Water Main Replacement	Impact Fee (405)	150,000	100,000	900,000	100,000	900,000	2,150,000
12	Water Treatment Plant-1 Million Gal Wtr Storage Tank	W Rates	0	500,000	0	1,500,000	0	2,000,000
13	Water Treatment Plant-1 Million Gal Wtr Storage Tank	Impact Fee (405)	0	1,000,000	0	0	0	1,000,000
14	Production Well Replacement	R&R (403)	0	250,000	250,000	250,000	250,000	1,000,000
15	Engineering - Taylor Road Improvements	R&R (403)	0	0	0	0	266,667	266,667
16	Engineering - Taylor Road Improvements	R&R (403)	0	0	0	0	266,667	266,667
17	WTP - Raw Water Main Replacement	R&R (403)	0	0	3,000,000	0	0	3,000,000
18	Engineering - Utility Coordination and Relocation	W Rates	0	0	8,333	8,333	8,333	25,000
19	Engineering - Water System Extensions/Upsizing	Impact Fee (405)	0	0	50,000	50,000	50,000	150,000
20	Engineering - City Cost Participation Project	Impact Fee (405)	0	0	0	25,000	25,000	50,000
21	**Subtotal Capital Projects**		$5,143,333	$2,936,667	$5,741,667	$2,916,667	$2,800,000	$19,538,333
	Fleet Replacement							
	Water Production							
22	2500HD 4X4 UTILITY	W Rates	$42,000	$0	$0	$0	$0	$42,000
23	TACOMA 4X4 PICKUP	W Rates	25,000	0	0	0	0	25,000
24	TACOMA 4X4 PICKUP	W Rates	25,000	0	0	0	0	25,000
25	FORD ESCAPE	W Rates	0	0	0	22,000	0	22,000
26	FRONTIER 4X4	W Rates	0	0	0	25,000	0	25,000
27	FRONTIER 4X4	W Rates	0	0	0	25,000	0	25,000
28	Subtotal Water Production		$92,000	$0	$0	$72,000	$0	$164,000
	Meter Readers							
29	SILVERADO PICKUP	W Rates	$0	$0	$11,371	$0	$0	$11,371
30	SILVERADO PICKUP	W Rates	0	0	11,371	0	0	11,371
31	F150 PICKUP	W Rates	0	0	0	11,826	0	11,826
32	F150 PICKUP	W Rates	0	0	0	11,826	0	11,826
33	FRONTIER	W Rates	0	0	0	0	12,281	12,281
34	Subtotal Meter Readers		$0	$0	$22,742	$23,651	$12,281	$58,674
	Public Utilities Maintenance							
35	2500HD UTILITY	W Rates	$14,625	$0	$0	$0	$0	$14,625
36	2500HD UTILITY	W Rates	14,625	0	0	0	0	14,625
37	2500HD UTILITY	W Rates	14,625	0	0	0	0	14,625
38	TRANSIT CARGO VAN	W Rates	10,968	0	0	0	0	10,968
39	F550 CAMERA TRUCK	W Rates	0	0	68,553	0	0	68,553
40	DURASTAR 5 YD. DUMP	W Rates	0	0	36,561	0	0	36,561
41	F350 UTILITY	W Rates	0	0	13,711	0	0	13,711
42	F250 UTILITY W/ LIFTGATE	W Rates	0	0	17,824	0	0	17,824
43	F250 UTILITY W/ LIFTGATE	W Rates	0	0	13,711	0	0	13,711
44	F250 UTILITY W/ LIFTGATE	W Rates	0	0	13,711	0	0	13,711
45	VALVE EXERCISING MACHINE/TRLR	W Rates	0	0	0	28,335	0	28,335
46	F250 UTILITY	W Rates	0	0	0	13,711	0	13,711
47	F250 UTILITY CREWCAB	W Rates	0	0	0	13,711	0	13,711
48	F250 UTILITY W/TOMMYGATE	W Rates	0	0	0	28,335	0	28,335
49	EXPLORER SUV	W Rates	0	0	0	17,824	0	17,824
50	F550 CAMERA TRUCK	W Rates	0	0	68,553	0	0	68,553
51	Subtotal Public Utilities Maintenance		$54,842	$0	$232,622	$101,915	$0	$389,379
	Laboratory Operations							
52	FRONTIER PICKUP	W Rates	$0	$0	$0	$9,363	$0	$9,363
53	FRONTIER PICKUP	W Rates	0	0	0	9,363	0	9,363
54	Subtotal Laboratory Operations		$0	$0	$0	$18,726	$0	$18,726
	Public Utilities Administration							
55	F150 4X4	W Rates	$0	$0	$0	$12,691	$0	$12,691
56	FUSION SEDAN	W Rates	0	0	0	9,871	0	9,871
57	ESCAPE	W Rates	0	0	0	0	12,691	12,691
58	Subtotal Public Utilities Administration		$0	$0	$0	$22,562	$12,691	$35,253

Table 1-9
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Projected Capital Improvement Program Funding Sources [1]

Line No.	Description	Projected Funding Source	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027	FY 2023 - 2027 Total
	Warehouse							
59	FORKLIFT	W Rates	$13,711	$0	$0	$0	$0	$13,711
60	Subtotal Warehouse		$13,711	$0	$0	$0	$0	$13,711
61	**Subtotal Fleet Replacement**		$160,553	$0	$255,364	$238,854	$24,972	$679,742
62	**Subtotal Water Capital Projects**		$5,303,886	$2,936,667	$5,997,030	$3,155,520	$2,824,972	$20,218,075
	Wastewater Projects							
	Major Capital Projects							
63	Field Operations - Sewer System Rehabilitation (Pipelining)	O&M (401)	$750,000	$750,000	$750,000	$750,000	$750,000	$3,750,000
64	Field Operations - Sewer System Rehabilitation (Pipelining)	Grant	750,000	0	0	0	0	750,000
65	Emergency Utility Repairs	R&R (403)	83,333	83,333	83,333	83,333	83,333	416,667
66	Williamson Regional Lift Station Rehab	Bond 1	150,000	1,500,000	0	0	0	1,650,000
67	Sugar Forest Lift Station Rehab	O&M (401)	250,000	700,000	0	0	0	950,000
68	Gateway - Lowes Lift Station Rehab	Bond 1	550,000	0	0	0	0	550,000
69	Central Lab Expansion	O&M (401)	126,667	0	0	0	0	126,667
70	Lab Sample Stations	O&M (401)	133,333	0	0	0	0	133,333
71	WRF - Telemetry Instrument/Control Sys	R&R (403)	180,000	190,000	190,000	190,000	190,000	940,000
72	Water Reclamation Facility - R&R	R&R (403)	0	500,000	500,000	550,000	550,000	2,100,000
73	Water Reclamation Facility - R&R	Bond 1	600,000	0	0	0	0	600,000
74	WRF Electric System Repair/Replacement	Bond 1	500,000	0	0	0	0	500,000
75	Generator Replacements	R&R (403)	0	100,000	500,000	100,000	100,000	800,000
76	Generator Replacements	Bond 1	2,500,000	0	0	0	0	2,500,000
77	City Wide Class Pipe Replacement	O&M (401)	166,667	353,333	400,000	250,000	250,000	1,420,000
78	Field Operations - New Facility	Bond 1	1,333,333	0	0	0	0	1,333,333
79	WRF- Filter System Rehab	R&R (403)	0	2,000,000	500,000	0	0	2,500,000
80	WRF- Filter System Rehab	Bond 1	500,000	0	0	0	0	500,000
81	WRF Operations Building Expansion	R&R (403)	0	0	0	500,000	0	500,000
82	Engineering - Taylor Road Improvements	R&R (403)	0	0	0	0	266,667	266,667
83	Engineering - Taylor Road Improvements	R&R (403)	0	0	0	0	266,667	266,667
84	WRF Nutrient Removal Process Improvements	SRF 1	0	0	12,500,000	12,500,000	0	25,000,000
85	Engineering - Utility Coordination and Relocation	R&R (403)	0	0	8,333	8,333	8,333	25,000
86	Engineering - City Cost Participation Project	Impact Fee (405)	0	0	0	25,000	25,000	50,000
87	Field Operations - Sewer System Expansion	Impact Fee (405)	0	0	750,000	2,000,000	750,000	3,500,000
88	Field Operations - Sewer System Expansion	SRF 1	0	0	1,250,000	0	1,250,000	2,500,000
89	Field Operations - Sewer System Expansion	Grant	0	0	1,000,000	0	1,000,000	2,000,000
90	**Subtotal Capital Projects**		$8,573,333	$6,176,667	$18,431,667	$16,956,667	$5,490,000	$55,628,333
	Wastewater							
91	SILVERADO 4X4 PICKUP	S Rates	$0	$0	$27,000	$0	$0	$27,000
92	F250 W/3200LB CRANE	S Rates	0	0	44,000	0	0	44,000
93	F250 W/3200LB CRANE	S Rates	0	0	44,000	0	0	44,000
94	1500 EXPRESS CARGO VAN	S Rates	0	0	27,000	0	0	27,000
95	F450 W/5000LB CRANE	S Rates	0	0	67,000	0	0	67,000
96	F150 4X2 PICKUP	S Rates	0	0	0	26,000	0	26,000
97	FRONTIER 4X4 EXT. CAB PICKUP	S Rates	0	0	0	26,000	0	26,000
98	Subtotal Wastewater		$0	$0	$209,000	$52,000	$0	$261,000
	Meter Readers							
99	SILVERADO PICKUP	S Rates	$0	$0	$10,469	$0	$0	$10,469
100	SILVERADO PICKUP	S Rates	$0	$0	$10,469	$0	$0	$10,469
101	F150 PICKUP	S Rates	0	0	0	10,888	0	10,888
102	F150 PICKUP	S Rates	0	0	0	10,888	0	10,888
103	FRONTIER	S Rates	0	0	0	0	11,307	11,307
104	Subtotal Meter Readers		$0	$0	$20,938	$21,776	$11,307	$54,020
	Public Utilities Maintenance							
105	2500HD UTILITY	S Rates	$14,483	$0	$0	$0	$0	$14,483
106	2500HD UTILITY	S Rates	14,483	0	0	0	0	14,483
107	2500HD UTILITY	S Rates	14,483	0	0	0	0	14,483
108	TRANSIT CARGO VAN	S Rates	10,863	0	0	0	0	10,863
109	F550 CAMERA TRUCK	S Rates	0	0	67,891	0	0	67,891
110	DURASTAR 5 YD. DUMP	S Rates	0	0	36,209	0	0	36,209
111	F350 UTILITY	S Rates	0	0	13,578	0	0	13,578
112	F250 UTILITY W/ LIFTGATE	S Rates	0	0	17,652	0	0	17,652
113	F250 UTILITY W/ LIFTGATE	S Rates	0	0	13,578	0	0	13,578
114	F250 UTILITY W/ LIFTGATE	S Rates	0	0	13,578	0	0	13,578
115	VALVE EXERCISING MACHINE/TRLR	S Rates	0	0	0	28,062	0	28,062
116	F250 UTILITY	S Rates	0	0	0	13,578	0	13,578
117	F250 UTILITY CREWCAB	S Rates	0	0	0	13,578	0	13,578
118	F250 UTILITY W/TOMMYGATE	S Rates	0	0	0	28,062	0	28,062
119	EXPLORER SUV	S Rates	0	0	0	17,652	0	17,652
120	F550 CAMERA TRUCK	S Rates	0	0	67,891	0	0	67,891
121	Subtotal Public Utilities Maintenance		$54,313	$0	$230,378	$100,932	$0	$385,623
	Laboratory Operations							
122	FRONTIER PICKUP	S Rates	$0	$0	$0	$8,540	$0	$8,540
123	FRONTIER PICKUP	S Rates	0	0	0	8,540	0	8,540
124	Subtotal Laboratory Operations		$0	$0	$0	$17,081	$0	$17,081

Table 1-9
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Projected Capital Improvement Program Funding Sources [1]

Line No.	Description	Projected Funding Source	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027	FY 2023 - 2027 Total
	Public Utilities Administration							
125	F150 4X4	S Rates	$0	$0	$0	$12,706	$0	$12,706
126	FUSION SEDAN	S Rates	0	0	0	9,882	0	9,882
127	ESCAPE	S Rates	0	0	0	0	12,706	12,706
128	Subtotal Public Utilities Administration		$0	$0	$0	$22,588	$12,706	$35,294
	Warehouse							
129	FORKLIFT	S Rates	$13,578	$0	$0	$0	$0	$13,578
130	Subtotal Warehouse		$13,578	$0	$0	$0	$0	$13,578
131	**Subtotal Fleet Replacement**		$67,891	$0	$460,316	$214,376	$24,012	$766,596
132	**Subtotal Wastewater Capital Projects**		$8,641,225	$6,176,667	$18,891,983	$17,171,043	$5,514,012	$56,394,929
	Reclaimed Water Projects							
	Major Capital Projects							
133	Emergency Utility Repairs	RC Rates	$83,333	$83,333	$83,333	$83,333	$83,333	$416,667
134	Central Lab Expansion	O&M (401)	126,667	0	0	0	0	126,667
135	Lab Sample Stations	O&M (401)	133,333	0	0	0	0	133,333
136	City Wide Class Pipe Replacement	O&M (401)	166,667	353,333	400,000	250,000	250,000	1,420,000
137	Field Operations - New Facility	Bond 1	1,333,333	0	0	0	0	1,333,333
138	Engineering - Taylor Road Improvements	R&R (403)	0	0	0	0	266,667	266,667
139	Engineering - Taylor Road Improvements	R&R (403)	0	0	0	0	266,667	266,667
140	Engineering - Utility Coordination and Relocation	R&R (403)	0	0	8,333	8,333	8,333	25,000
141	Water Reclamation Facility - Water Reuse Program	Impact Fee (405)	0	0	0	500,000	0	500,000
142	Water Reclamation Facility - Water Reuse Program	SRF 1	0	0	0	4,500,000	0	4,500,000
143	**Subtotal Capital Projects**		$1,843,333	$436,667	$491,667	$5,341,667	$875,000	$8,988,333
	Meter Readers							
144	SILVERADO PICKUP	RC Rates	$0	$0	$3,160	$0	$0	$3,160
145	SILVERADO PICKUP	RC Rates	$0	$0	$3,160	$0	$0	$3,160
146	F150 PICKUP	RC Rates	0	0	0	3,286	0	3,286
147	F150 PICKUP	RC Rates	0	0	0	3,286	0	3,286
148	FRONTIER	RC Rates	0	0	0	0	3,413	3,413
149	Subtotal Meter Readers		$0	$0	$6,320	$6,573	$3,413	$16,306
	Public Utilities Maintenance							
150	2500HD UTILITY	RC Rates	$2,892	$0	$0	$0	$0	$2,892
151	2500HD UTILITY	RC Rates	2,892	0	0	0	0	2,892
152	2500HD UTILITY	RC Rates	2,892	0	0	0	0	2,892
153	TRANSIT CARGO VAN	RC Rates	2,169	0	0	0	0	2,169
154	F550 CAMERA TRUCK	RC Rates	0	0	13,556	0	0	13,556
155	DURASTAR 5 YD. DUMP	RC Rates	0	0	7,230	0	0	7,230
156	F350 UTILITY	RC Rates	0	0	2,711	0	0	2,711
157	F250 UTILITY W/ LIFTGATE	RC Rates	0	0	3,525	0	0	3,525
158	F250 UTILITY W/ LIFTGATE	RC Rates	0	0	2,711	0	0	2,711
159	F250 UTILITY W/ LIFTGATE	RC Rates	0	0	2,711	0	0	2,711
160	VALVE EXERCISING MACHINE/TRLR	RC Rates	0	0	0	5,603	0	5,603
161	F250 UTILITY	RC Rates	0	0	0	2,711	0	2,711
162	F250 UTILITY CREWCAB	RC Rates	0	0	0	2,711	0	2,711
163	F250 UTILITY W/TOMMYGATE	RC Rates	0	0	0	5,603	0	5,603
164	EXPLORER SUV	RC Rates	0	0	0	3,525	0	3,525
165	F550 CAMERA TRUCK	RC Rates	0	0	13,556	0	0	13,556
166	Subtotal Public Utilities Maintenance		$10,845	$0	$46,000	$20,153	$0	$76,999
	Laboratory Operations							
167	Ranger - Pickup - 2005	RC Rates	$0	$0	$0	$7,097	$0	$7,097
168	Ranger - Pickup - 2005	RC Rates	0	0	0	7,097	0	7,097
169	Subtotal Laboratory Operations		$0	$0	$0	$14,194	$0	$14,194
	Public Utilities Administration							
170	C-1500 - Pickup - 2000	RC Rates	$0	$0	$0	$1,603	$0	$1,603
171	C-1500 - Pickup - 2000	RC Rates	0	0	0	1,247	0	1,247
172	C-1500 - Pickup - 2000	RC Rates	0	0	0	0	1,603	1,603
173	Subtotal Public Utilities Administration		$0	$0	$0	$2,850	$1,603	$4,453
	Warehouse							
174	FORKLIFT	RC Rates	$2,711	$0	$0	$0	$0	$2,711
175	Subtotal Warehouse		$2,711	$0	$0	$0	$0	$2,711
176	**Subtotal Fleet Replacement**		$13,556	$0	$52,320	$43,770	$5,016	$114,663
177	**Subtotal Reclaimed Water Capital Projects**		$1,856,889	$436,667	$543,987	$5,385,437	$880,016	$9,102,996

Table 1-9
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Projected Capital Improvement Program Funding Sources [1]

Line No.	Description	Projected Funding Source	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027	FY 2023 - 2027 Total
	Capital Outlay Projects [2]							
178	Water Capital Outlay Projects	W Rates	$87,905	$87,905	$87,905	$87,905	$87,905	$439,527
179	Wastewater Capital Outlay Projects	S Rates	277,910	277,910	277,910	277,910	277,910	1,389,548
180	Reclaimed Water Capital Projects	RC Rates	21,185	21,185	21,185	21,185	21,185	105,925
181	**Subtotal Capital Outlay**		$387,000	$387,000	$387,000	$387,000	$387,000	$1,935,000
	Miscellaneous Adjustments for New Hire Related Capital Equipment	W Rates	$0	$0	$0	$0	$0	$0
182	**GRAND TOTAL CIP PROJECTS**		$16,189,000	$9,937,000	$25,820,000	$26,099,000	$9,606,000	$87,651,000
	FUNDING SOURCES							
	Water System							
183	Renewal and Replacement Fund (403)	R&R (403)	$50,000	$400,000	$3,800,000	$400,000	$933,333	$5,583,333
184	Water Rate Revenue	W Rates	1,358,458	1,524,572	1,334,936	2,668,426	1,004,544	7,890,935
185	Water Development Charges (405)	Impact Fee (405)	150,000	1,100,000	950,000	175,000	975,000	3,350,000
186	Additional Senior Lien Debt 1	Bond 1	3,833,333	0	0	0	0	3,833,333
187	Total Funding Sources		$5,391,791	$3,024,572	$6,084,936	$3,243,426	$2,912,877	$20,657,602
	Wastewater System							
188	Water and Sewer Operating Fund	O&M (401)	$1,426,667	$1,803,333	$1,150,000	$1,000,000	$1,000,000	$6,380,000
189	Renewal and Replacement Fund	R&R (403)	263,333	2,873,333	1,781,667	1,431,667	1,465,000	7,815,000
190	Sewer Rate Revenue	S Rates	345,801	277,910	738,226	492,286	301,922	2,156,144
191	Sewer Development Charges	Impact Fee (405)	0	0	750,000	2,525,000	775,000	4,050,000
192	Grant Funding	Grant	750,000	0	1,000,000	0	1,000,000	2,750,000
193	Additional Senior Lien Debt 1	Bond 1	6,133,333	1,500,000	0	0	0	7,633,333
194	Additional Junior Lien Debt 1	SRF 1	0	0	13,750,000	12,500,000	1,250,000	27,500,000
195	Total Funding Sources		$8,919,134	$6,454,576	$19,169,892	$17,948,952	$5,791,922	$58,284,477
	Reclaimed Water System							
196	Water and Sewer Operating Fund	O&M (401)	$426,667	$353,333	$400,000	$250,000	$250,000	$1,680,000
197	Renewal and Replacement Fund	R&R (403)	0	0	8,333	8,333	541,667	558,333
198	Reclaimed Water Revenue	RC Rates	118,074	104,518	156,839	148,288	109,534	637,254
199	Additional Senior Lien Debt 1	Bond 1	1,333,333	0	0	0	0	1,333,333
200	Additional Junior Lien Debt 1	SRF 1	0	0	0	4,500,000	0	4,500,000
201	Total Funding Sources		$1,878,074	$457,852	$565,172	$4,906,622	$901,201	$8,708,921
	Combined Water, Wastewater and Reclaimed Water Systems							
202	Water and Sewer Operating Fund	O&M (401)	$1,853,333	$2,156,667	$1,550,000	$1,250,000	$1,250,000	$8,060,000
203	Renewal and Replacement Fund	R&R (403)	313,333	3,273,333	5,590,000	1,840,000	2,940,000	13,956,667
204	Water Rate Revenue	W Rates	1,358,458	1,524,572	1,334,936	2,668,426	1,004,544	7,890,935
205	Sewer Rate Revenue	S Rates	345,801	277,910	738,226	492,286	301,922	2,156,144
206	Reclaimed Water Revenue	RC Rates	118,074	104,518	156,839	148,288	109,534	637,254
207	Water Development Charges	Impact Fee (405)	150,000	1,100,000	950,000	175,000	975,000	3,350,000
208	Sewer Development Charges	Impact Fee (405)	0	0	750,000	2,525,000	775,000	4,050,000
209	Grant Funding	Grant	750,000	0	1,000,000	0	1,000,000	2,750,000
210	Additional Senior Lien Debt 1	Bond 1	11,300,000	1,500,000	0	0	0	12,800,000
211	Additional Junior Lien Debt 1	SRF 1	0	0	13,750,000	17,000,000	1,250,000	32,000,000
212	Total Funding Sources		$16,189,000	$9,937,000	$25,820,000	$26,099,000	$9,606,000	$87,651,000

Footnotes:
[1] Amounts as provided by City staff.

Table 1-10
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Annual Debt Service Payments - Sinking Fund Basis

Line No.	Description	2023	2024	2025	2026	2027
		Fiscal Year Ending September 30th,				
	WATER SYSTEM					
	Existing Junior Lien Debt:					
1	SRF # WWW72514S - Wastewater	$0	$0	$0	$0	$0
2	SRF # CS12072513P - Wastewater	0	0	0	0	0
3	SRF # DW6413030 - Water	$295,477	$295,477	$295,477	$295,477	$295,477
4	Total Existing Junior Lien Debt Service Payments	$295,477	$295,477	$295,477	$295,477	$295,477
	Proposed Senior Lien Debt:					
5	Additional Senior Lien Debt 1	$429,039	$429,039	$429,039	$429,039	$429,039
6	Total Proposed Senior Lien Debt Service Payments	$429,039	$429,039	$429,039	$429,039	$429,039
	Proposed Junior Lien Debt:					
7	Additional Junior Lien Debt 1	$0	$0	$0	$0	$0
8	Total Proposed Junior Lien Debt Service Payments	$0	$0	$0	$0	$0
9	Total Water Debt Service Payments	$724,516	$724,516	$724,516	$724,516	$724,516
	WASTEWATER SYSTEM					
	Existing Junior Lien Debt:					
10	SRF # WWW72514S - Wastewater	$489,369	$489,369	$489,369	$428,197	$0
11	SRF # CS12072513P - Wastewater	876,046	0	0	0	0
12	SRF # DW6413030 - Water	0	0	0	0	0
13	Total Existing Junior Lien Debt Service Payments	$1,365,414	$489,369	$489,369	$428,197	$0
	Proposed Senior Lien Debt:					
14	Additional Senior Lien Debt 1	$854,347	$854,347	$854,347	$854,347	$854,347
15	Total Proposed Senior Lien Debt Service Payments	$854,347	$854,347	$854,347	$854,347	$854,347
	Proposed Junior Lien Debt:					
16	Additional Junior Lien Debt 1	$0	$0	$0	$0	$1,995,151
17	Total Proposed Junior Lien Debt Service Payments	$0	$0	$0	$0	$1,995,151
18	Total Wastewater Debt Service Payments	$2,219,761	$1,343,715	$1,343,715	$1,282,544	$2,849,498
	RECLAIMED WATER SYSTEM					
	Existing Junior Lien Debt:					
19	SRF # WWW72514S - Wastewater	$0	$0	$0	$0	$0
20	SRF # CS12072513P - Wastewater	0	0	0	0	0
21	SRF # DW6413030 - Water	0	0	0	0	0
22	Total Existing Junior Lien Debt Service Payments	$0	$0	$0	$0	$0
	Proposed Senior Lien Debt:					
23	Additional Senior Lien Debt 1	$149,231	$149,231	$149,231	$149,231	$149,231
24	Total Proposed Senior Lien Debt Service Payments	$149,231	$149,231	$149,231	$149,231	$149,231
	Proposed Junior Lien Debt:					
25	Additional Junior Lien Debt 1	$0	$0	$0	$0	$326,479
26	Total Proposed Junior Lien Debt Service Payments	$0	$0	$0	$0	$326,479
27	Total Reclaimed Water Debt Service Payments	$149,231	$149,231	$149,231	$149,231	$475,710

Table 1-10
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Annual Debt Service Payments - Sinking Fund Basis

Line No.	Description	Fiscal Year Ending September 30th, 2023	2024	2025	2026	2027
	COMBINED SYSTEM					
	Existing Junior Lien Debt:					
28	SRF # WWW72514S - Wastewater	$489,369	$489,369	$489,369	$428,197	$0
29	SRF # CS12072513P - Wastewater	876,046	0	0	0	0
30	SRF # DW6413030 - Water	295,477	295,477	295,477	295,477	295,477
31	Total Existing Junior Lien Debt Service Payments	$1,660,892	$784,846	$784,846	$723,675	$295,477
	Proposed Senior Lien Debt:					
32	Additional Senior Lien Debt 1	$1,432,616	$1,432,616	$1,432,616	$1,432,616	$1,432,616
33	Total Proposed Senior Lien Debt Service Payments	$1,432,616	$1,432,616	$1,432,616	$1,432,616	$1,432,616
	Proposed Junior Lien Debt:					
34	Additional Junior Lien Debt 1	$0	$0	$0	$0	$2,321,631
35	Total Proposed Junior Lien Debt Service Payments	$0	$0	$0	$0	$2,321,631
36	Total Combined System Debt Service Payments	$3,093,508	$2,217,462	$2,217,462	$2,156,291	$4,049,724

Table 1-11
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Interfund Transfers

Line No.	Description	Budgeted 2023	Projected Fiscal Year Ending September 30, 2024	2025	2026	2027
1	Gross Depreciable Assets	4.6%	2.7%	6.8%	6.5%	2.2%
	Payment-in-Lieu-of-Taxes					
2	Allocable General Fund Transfer [1]	$1,514,572	$1,555,580	$1,662,135	$1,769,841	$1,809,483
	Allocation: Based on Rate Revenues					
3	Water	45.70%	45.70%	45.70%	45.70%	45.70%
4	Sewer	45.26%	45.26%	45.26%	45.26%	45.26%
5	Reclaimed Water	9.04%	9.04%	9.04%	9.04%	9.04%
6	Water	$692,186	$710,927	$759,624	$808,848	$826,965
7	Sewer	685,509	704,069	752,297	801,045	818,988
8	Reclaimed Water	136,878	140,584	150,214	159,947	163,530
9	Annual Transfer to General Fund [1]	$1,514,572	$1,555,580	$1,662,135	$1,769,841	$1,809,483

Footnotes:
[1] Amounts reflect Fund Transfers budgeted in the Fiscal Year 2023 Operating Budget.

Table 1-12
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Annual Renewal and Replacement Fund Deposits

Line No.	Description	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
1	**R&R ENDING BALANCE [1]**	$4,202,891	$4,386,323	$2,145,819	$3,492,723	$5,555,275
2	**R&R TARGET ENDING BALANCE [2]**	$18,350,354	$18,847,204	$20,138,204	$21,443,154	$21,923,454
	WATER SYSTEM					
	Sales Revenues					
3	Existing Rate Revenue	$12,959,991	$13,025,562	$13,086,185	$13,141,859	$13,192,584
4	Current Year Rate Adjustments	178,200	276,040	284,951	294,033	303,285
5	Prior Year Rate Adjustments	0	358,200	729,640	1,114,290	1,512,150
6	Other Operating Revenue	306,305	290,834	283,816	276,798	269,781
7	Unrestricted Interest Income	11,619	12,546	11,492	11,645	13,574
8	Total Water System Gross Revenues	$13,456,115	$13,963,182	$14,396,084	$14,838,626	$15,291,374
	Renewal and Replacement Fund					
9	Minimum Funding Target (%)	11.89%	12.00%	11.00%	10.00%	15.00%
10	Minimum Funding Amount ($)	$1,589,787	$1,614,734	$1,535,950	$1,439,608	$2,225,794
11	Additional Deposit	0	0	0	0	0
12	Total Recognized Deposit	$1,589,787	$1,614,734	$1,535,950	$1,439,608	$2,225,794
13	Implied Percentage Based on Add'l Deposits	11.89%	12.00%	11.00%	10.00%	15.00%
	SEWER SYSTEM					
	Sales Revenues					
14	Existing Rate Revenue	$12,909,048	$12,994,602	$13,073,172	$13,144,758	$13,209,360
15	Current Year Rate Adjustments	371,135	592,615	630,479	670,383	712,414
16	Prior Year Rate Adjustments	0	747,190	1,546,640	2,400,350	3,310,380
17	Other Operating Revenue	207,974	205,710	203,446	201,181	198,917
18	Unrestricted Interest Income	12,413	13,277	12,535	13,040	15,379
19	Total Sewer System Gross Revenues	$13,500,569	$14,553,393	$15,466,271	$16,429,712	$17,446,449
	Renewal and Replacement Fund					
20	Minimum Funding Target (%)	11.89%	12.00%	11.00%	10.00%	15.00%
21	Minimum Funding Amount ($)	$1,557,120	$1,620,068	$1,600,873	$1,546,627	$2,464,457
22	Additional Deposit	0	0	0	0	0
23	Total Recognized Deposit	$1,557,120	$1,620,068	$1,600,873	$1,546,627	$2,464,457
24	Implied Percentage Based on Add'l Deposits	11.89%	12.00%	11.00%	10.00%	15.00%
	RECLAIMED SYSTEM					
	Sales Revenues					
25	Existing Rate Revenue	$1,434,229	$1,445,107	$1,454,431	$1,462,201	$1,468,417
26	Current Year Rate Adjustments	0	61,417	126,254	194,466	266,001
27	Prior Year Rate Adjustments	30,477	48,020	50,384	52,806	55,285
28	Other Operating Revenue	383,722	377,436	374,311	371,186	368,061
29	Unrestricted Interest Income	1,275	1,407	1,308	1,347	1,597
30	Total	$1,849,703	$1,933,388	$2,006,688	$2,082,007	$2,159,361
	Renewal and Replacement Fund					
31	Minimum Funding Requirement (%)	11.89%	12.00%	11.00%	10.00%	15.00%
32	Minimum Funding Amount ($)	213,093	221,964	212,673	200,669	312,301
33	Additional Deposit	0	0	0	0	0
34	Total Recognized Deposit	$213,093	$221,964	$212,673	$200,669	$312,301
35	Implied Percentage Based on Add'l Deposits	11.89%	12.00%	11.00%	10.00%	15.00%
36	**TOTAL SYSTEM RECOGNIZED DEPOSIT**	$3,360,000	$3,456,766	$3,349,496	$3,186,904	$5,002,552

Footnotes

[1] The City maintains a policy for a minimum Renewal and Replacement Fund balance that is equal to at least 5% of the net value of system assets with a minimum deposit of 5% of the previous years gross revenues should the target balance not be met.

[2] Target balance is estimated as 5% of the net assets for that year.

Table 1-13
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Cash Balances and Interest Income

Line No.	Description	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
	Year End Cash Balances Roll-Up (W/O Sinking or DSR's)					
1	Water and Wastewater Fund (401)	$6,490,473	$6,312,380	$7,030,782	$7,796,193	$7,451,472
2	Customer Deposits (Sub 401A)	3,858,929	3,858,929	3,858,929	3,858,929	3,858,929
3	Renewal and Replacement Fund (403)	4,202,891	4,386,323	2,145,819	3,492,723	5,555,275
4	Water Impact Fees (405)	3,860,277	3,169,702	2,598,227	2,770,852	2,112,577
5	Wastewater Impact Fees (405)	3,241,136	3,749,756	3,466,856	1,367,436	976,496
6	Wetland Mitigation Credit Fund (416)	1,360,400	1,360,400	1,360,400	1,360,400	1,360,400
7	Forestry Management Fund (420)	1,854,209	1,854,209	1,854,209	1,854,209	1,854,209
8	Deferred Construction Fund (421)	0	0	0	0	0
9	Total Ending Cash Balances	$26,368,313	$24,691,698	$22,315,221	$22,500,741	$23,169,357
	WATER AND WASTEWATER FUND (401)					
10	Beginning Balance [1]	$7,563,937	$6,490,473	$6,312,380	$7,030,782	$7,796,193
11	Transfers In - Water System Operations	1,139,912	970,533	1,285,088	115,415	1,089,259
12	Transfers In - Sewer System Operations	0	667,810	653,769	1,516,730	0
13	Transfers In - Reclaimed Water System Operations	303,261	340,231	329,545	383,267	24,130
14	Transfers In - Existing Debt Service Reserve	0	0	0	0	0
15	Transfers In - Deferred Construction Fund (421)	0	0	0	0	0
16	Transfers In - Fund 403 (R&R Fund)	0	0	0	0	0
17	Transfers Out - Water System Operations	0	0	0	0	0
18	Transfers Out - Sewer System Operations	663,304	0	0	0	208,110
19	Transfers Out - Reclaimed Water System Operations	0	0	0	0	0
20	Transfers Out - CIP	1,853,333	2,156,667	1,550,000	1,250,000	1,250,000
21	Transfers Out - R&R Fund	0	0	0	0	0
22	Transfers Out - Deferred Construction Fund (421)	0	0	0	0	0
23	Transfers Out - Wetland Mitigation Fund (416)	0	0	0	0	0
24	Transfers Out - Forestry Management Fund (420)	0	0	0	0	0
25	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
26	Interest Income	17,568	16,004	16,679	18,534	19,060
27	Transfer of Interest Income to Revenue Fund	17,568	16,004	16,679	18,534	19,060
28	Ending Balance	6,490,473	6,312,380	7,030,782	7,796,193	7,451,472
29	Target Days Available Cash	90	90	90	90	90
30	Calculated Days Available Cash (Revenues)	85	78	83	88	80
31	Percent Allocable to Water System	47.12%	46.23%	45.51%	44.80%	44.10%
32	Percent Allocable to Sewer System	47.63%	48.51%	49.22%	49.93%	50.64%
33	Percent Allocable to Reclaimed System	5.25%	5.26%	5.26%	5.26%	5.26%
34	Amount Allocable to Water System	8,278	7,398	7,591	8,304	8,406
35	Amount Allocable to Sewer System	8,367	7,763	8,210	9,254	9,651
36	Amount Allocable to Reclaimed System	923	842	878	976	1,002
	CUSTOMER DEPOSITS (Sub 401)					
37	Beginning Balance [1]	$3,858,929	$3,858,929	$3,858,929	$3,858,929	$3,858,929
38	Transfers In	0	0	0	0	0
39	Transfers Out	0	0	0	0	0
40	Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%
41	Interest Income	0	0	0	0	0
42	Transfer of Interest Income to Revenue Fund	0	0	0	0	0
43	Ending Balance	3,858,929	3,858,929	3,858,929	3,858,929	3,858,929
44	Percent Allocable to Water System	45.48%	45.48%	45.48%	45.48%	45.48%
45	Percent Allocable to Sewer System	41.88%	41.88%	41.88%	41.88%	41.88%
46	Percent Allocable to Reclaimed System	12.64%	12.64%	12.64%	12.64%	12.64%
47	Amount Allocable to Water System	0	0	0	0	0
48	Amount Allocable to Sewer System	0	0	0	0	0
49	Amount Allocable to Reclaimed System	0	0	0	0	0

Table 1-13
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Cash Balances and Interest Income

Line No.	Description	2023	2024	2025	2026	2027
		Fiscal Year Ending September 30,				
	RENEWALS AND REPLACEMENT FUND (403)					
50	Beginning Balance [1]	$1,156,224	$4,202,891	$4,386,323	$2,145,819	$3,492,723
51	Transfers In - Annual Operations	3,360,000	3,456,766	3,349,496	3,186,904	5,002,552
52	Transfers In - Fund 401	0	0	0	0	0
53	Transfers In - Other	0	0	0	0	0
54	Transfers Out - CIP	313,333	3,273,333	5,590,000	1,840,000	2,940,000
55	Transfers Out - Fund 401	0	0	0	0	0
56	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
57	Interest Income	6,699	10,737	8,165	7,048	11,310
	Transfer of Interest Income					
58	to Revenue Fund	6,699	10,737	8,165	7,048	11,310
59	Ending Balance	4,202,891	4,386,323	2,145,819	3,492,723	5,555,275
60	Percent Allocable to Water System	47.12%	46.23%	45.51%	44.80%	44.10%
61	Percent Allocable to Sewer System	47.63%	48.51%	49.22%	49.93%	50.64%
62	Percent Allocable to Reclaimed System	5.25%	5.26%	5.26%	5.26%	5.26%
63	Amount Allocable to Water System	3,156	4,963	3,716	3,158	4,988
64	Amount Allocable to Sewer System	3,191	5,208	4,019	3,519	5,727
65	Amount Allocable to Reclaimed System	352	565	430	371	595
	WATER SYSTEM IMPACT FEE FUND (405)					
66	Beginning Balance [1]	$3,567,102	$3,860,277	$3,169,702	$2,598,227	$2,770,852
67	Transfers In - Impact Fee Collections	443,175	409,425	378,525	347,625	316,725
68	Transfers Out - CIP	150,000	1,100,000	950,000	175,000	975,000
69	Transfers Out - Debt Payments (Water / Reclaimed)	0	0	0	0	0
70	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
71	Interest Income	9,284	8,787	7,210	6,711	6,104
	Transfer of Interest Income					
72	to Revenue Fund	9,284	8,787	7,210	6,711	6,104
73	Ending Balance	3,860,277	3,169,702	2,598,227	2,770,852	2,112,577
74	Percent Allocable to Water System	100.00%	100.00%	100.00%	100.00%	100.00%
75	Amount Allocable to Water System	9,284	8,787	7,210	6,711	6,104
76	Amount Allocable to Sewer System	0	0	0	0	0
77	Amount Allocable to Reclaimed System	0	0	0	0	0
	WASTEWATER SYSTEM IMPACT FEE FUND (405)					
78	Beginning Balance [1]	$2,833,036	$3,241,136	$3,749,756	$3,466,856	$1,367,436
79	Transfers In - Impact Fee Collections	408,100	508,620	467,100	425,580	384,060
80	Transfers Out - CIP	0	0	750,000	2,525,000	775,000
81	Transfers Out - Debt Payments (Wastewater)	0	0	0	0	0
82	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
83	Interest Income	7,593	8,739	9,021	6,043	2,930
	Transfer of Interest Income					
84	to Revenue Fund	7,593	8,739	9,021	6,043	2,930
85	Ending Balance	3,241,136	3,749,756	3,466,856	1,367,436	976,496
86	Percent Allocable to Sewer System	100.00%	100.00%	100.00%	100.00%	100.00%
87	Amount Allocable to Water System	0	0	0	0	0
88	Amount Allocable to Sewer System	7,593	8,739	9,021	6,043	2,930
89	Amount Allocable to Reclaimed System	0	0	0	0	0

Table 1-13
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Cash Balances and Interest Income

Line No.	Description	2023	2024	2025	2026	2027
		Fiscal Year Ending September 30,				
	WETLAND MITIGATION CREDIT FUND (416)					
90	Beginning Balance [1]	$1,360,400	$1,360,400	$1,360,400	$1,360,400	$1,360,400
91	Transfers In - Fund 401	0	0	0	0	0
92	Transfers Out - CIP	0	0	0	0	0
93	Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%
94	Interest Income	0	0	0	0	0
95	Transfer of Interest Income to Revenue Fund	0	0	0	0	0
96	Ending Balance	1,360,400	1,360,400	1,360,400	1,360,400	1,360,400
97	Percent Allocable to Water System	50.00%	50.00%	50.00%	50.00%	50.00%
98	Percent Allocable to Sewer System	50.00%	50.00%	50.00%	50.00%	50.00%
99	Percent Allocable to Reclaimed System	0.00%	0.00%	0.00%	0.00%	0.00%
100	Amount Allocable to Water System	0	0	0	0	0
101	Amount Allocable to Sewer System	0	0	0	0	0
102	Amount Allocable to Reclaimed System	0	0	0	0	0
	FORESTRY MANAGEMENT FUND (420)					
103	Beginning Balance [1]	$1,854,209	$1,854,209	$1,854,209	$1,854,209	$1,854,209
104	Transfers In - Fund 401	0	0	0	0	0
105	Transfers Out - CIP	0	0	0	0	0
106	Interest Rate	0.00%	0.00%	0.00%	0.00%	0.00%
107	Interest Income	0	0	0	0	0
108	Transfer of Interest Income to Revenue Fund	0	0	0	0	0
109	Ending Balance	1,854,209	1,854,209	1,854,209	1,854,209	1,854,209
110	Percent Allocable to Water System	50.00%	50.00%	50.00%	50.00%	50.00%
111	Percent Allocable to Sewer System	50.00%	50.00%	50.00%	50.00%	50.00%
112	Percent Allocable to Reclaimed System	0.00%	0.00%	0.00%	0.00%	0.00%
113	Amount Allocable to Water System	0	0	0	0	0
114	Amount Allocable to Sewer System	0	0	0	0	0
115	Amount Allocable to Reclaimed System	0	0	0	0	0
	DEBT SERVICE SINKING FUNDS - (402, 417 & 418)					
116	Sinking Fund Deposit	$1,660,892	$784,846	$784,846	$723,675	$295,477
117	Average Balance	415,223	196,211	196,211	180,919	73,869
118	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
119	Interest Income	1,040	490	490	450	180
120	Transfer of Interest Income to Revenue Fund	1,040	490	490	450	180
121	Percent Allocable to Water System	17.79%	37.65%	37.65%	40.83%	100.00%
122	Percent Allocable to Sewer System	82.21%	62.35%	62.35%	59.17%	0.00%
123	Percent Allocable to Reclaimed System	0.00%	0.00%	0.00%	0.00%	0.00%
124	Amount Allocable to Water System	185	184	184	184	180
125	Amount Allocable to Sewer System	855	306	306	266	0
126	Amount Allocable to Reclaimed System	0	0	0	0	0

Table 1-13
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Cash Balances and Interest Income

Line No.	Description	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
	DEBT SERVICE RESERVE FUND (Sub 402)					
127	Beginning Balance [1]	$0	$0	$0	$0	$0
128	Transfers In	0	0	0	0	0
129	Transfers Out - Fund 401	0	0	0	0	0
130	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
131	Interest Income	0	0	0	0	0
	Transfer of Interest Income					
132	to Revenue Fund	0	0	0	0	0
133	Ending Balance	0	0	0	0	0
134	Percent Allocable to Water System	45.00%	45.00%	45.00%	45.00%	45.00%
135	Percent Allocable to Sewer System	45.00%	45.00%	45.00%	45.00%	45.00%
136	Percent Allocable to Reclaimed System	10.00%	10.00%	10.00%	10.00%	10.00%
137	Amount Allocable to Water System	0	0	0	0	0
138	Amount Allocable to Sewer System	0	0	0	0	0
139	Amount Allocable to Reclaimed System	0	0	0	0	0
	SINKING FUND PROPOSED DEBT					
	Sinking Fund Deposit					
140	Additional Senior Lien Debt 1	$1,432,616	$1,432,616	$1,432,616	$1,432,616	$1,432,616
141	Additional Senior Lien Debt 2	0	0	0	0	0
142	Additional Senior Lien Debt 3	0	0	0	0	0
143	Additional Senior Lien Debt 4	0	0	0	0	0
144	Additional Junior Lien Debt 1	0	0	0	0	2,321,631
145	Additional Junior Lien Debt 2	0	0	0	0	0
146	Additional Junior Lien Debt 3	0	0	0	0	0
147	Additional Junior Lien Debt 4	0	0	0	0	0
148	Average Balance	358,154	358,154	358,154	358,154	938,562
149	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
150	Interest Income	895	895	895	895	2,346
	Transfer of Interest Income					
151	to Revenue Fund	895	895	895	895	2,346
152	Percent Allocable to Water System	29.95%	29.95%	29.95%	29.95%	11.43%
153	Percent Allocable to Sewer System	59.64%	59.64%	59.64%	59.64%	75.90%
154	Percent Allocable to Reclaimed System	10.42%	10.42%	10.42%	10.42%	12.67%
155	Amount Allocable to Water System	268	268	268	268	268
156	Amount Allocable to Sewer System	534	534	534	534	1,781
157	Amount Allocable to Reclaimed System	93	93	93	93	297
	DEBT SERVICE RESERVE PROPOSED DEBT					
158	Beginning Balance [1]	$0	$1,432,616	$1,432,616	$1,432,616	$1,432,616
159	Transfers In - Proposed Debt	1,432,616	0	0	0	0
160	Transfers Out	0	0	0	0	0
161	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
162	Interest Income	1,791	3,582	3,582	3,582	3,582
	Transfer of Interest Income					
163	to Revenue Fund	1,791	3,582	3,582	3,582	3,582
164	Ending Balance	1,432,616	1,432,616	1,432,616	1,432,616	1,432,616
165	Percent Allocable to Water System	29.95%	29.95%	29.95%	29.95%	29.95%
166	Percent Allocable to Sewer System	59.64%	59.64%	59.64%	59.64%	59.64%
167	Percent Allocable to Reclaimed System	10.42%	10.42%	10.42%	10.42%	10.42%
168	Amount Allocable to Water System	536	1,073	1,073	1,073	1,073
169	Amount Allocable to Sewer System	1,068	2,136	2,136	2,136	2,136
170	Amount Allocable to Reclaimed System	187	373	373	373	373

Table 1-13
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Cash Balances and Interest Income

Line No.	Description	Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
	PROPOSED BONDS - CONSTRUCTION FUND					
171	Beginning Balance [1]	$0	$1,500,000	$0	$0	$0
172	Transfers In	12,800,000	0	0	0	0
173	Transfers Out for Capital Projects	11,300,000	1,500,000	0	0	0
174	Interest Rate	0.25%	0.25%	0.25%	0.25%	0.25%
175	Interest Income	1,875	1,875	0	0	0
176	Transfer of Interest Income to Revenue Fund	1,875	1,875	0	0	0
177	Ending Balance	1,500,000	0	0	0	0
178	Percent Allocable to Water System	29.95%	29.95%	29.95%	29.95%	29.95%
179	Percent Allocable to Sewer System	59.64%	59.64%	59.64%	59.64%	59.64%
180	Percent Allocable to Reclaimed System	10.42%	10.42%	10.42%	10.42%	10.42%
181	Amount Allocable to Water System	562	562	0	0	0
182	Amount Allocable to Sewer System	1,313	1,313	0	0	0
183	Amount Allocable to Reclaimed System	0	0	0	0	0
	INTEREST INCOME					
184	Unrestricted	$25,307	$27,230	$25,334	$26,032	$30,550
185	Construction Fund	1,875	1,875	0	0	0
186	Connection Fees	16,877	17,526	16,231	12,754	9,034
187	Total Interest Income	$44,059	$46,631	$41,565	$38,786	$39,584

Footnotes:
[1] Beginning cash balances provided by City Staff and are as of September 30, 2021.

Table 1-14
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Water System Revenue Requirements

Line No.	Description		2023	2024	2025	2026	2027
			Fiscal Year Ending September 30,				
	Operating Expenses:						
1	Utility Administration Division		$1,595,558	$1,676,194	$1,723,290	$1,771,868	$1,821,980
2	Customer Service		616,757	648,886	669,209	690,173	711,803
3	Water Production Division		3,990,964	4,255,075	4,461,473	4,651,349	4,849,149
4	Wastewater Treatment		0	0	0	0	0
5	Meter Reader Division		372,995	391,908	404,853	418,275	432,194
6	Water / Sewer Maintenance Division		0	0	0	0	0
7	Field Operations Division (Water / Sewer Distribution)		900,704	946,255	979,806	1,014,663	1,050,883
8	Lab Operations Division		247,376	260,241	269,214	278,507	288,134
9	Warehouse Division		96,134	101,066	104,708	108,495	112,432
10	Non-Departmental		(50,747)	(53,313)	(55,213)	(57,181)	(59,219)
11	Miscellaneous and Other Adjustments		181,514	191,589	198,631	205,665	212,939
12	Total Operating Expenses	[1]	$7,951,256	$8,417,900	$8,755,970	$9,081,814	$9,420,296
	Other Revenue Requirements:						
	Debt Service Allocated to Water System:						
	Existing Debt:						
13	SRF # WWW72514S - Wastewater		$0	$0	$0	$0	$0
14	SRF # CS12072513P - Wastewater		0	0	0	0	0
15	SRF # DW6413030 - Water		295,477	295,477	295,477	295,477	295,477
	Proposed Debt:						
16	Additional Senior Lien Debt 1	[2]	$429,039	$429,039	$429,039	$429,039	$429,039
17	Additional Junior Lien Debt 1	[2]	0	0	0	0	0
18	Total Debt Service		$724,516	$724,516	$724,516	$724,516	$724,516
	Transfers and Other Requirements:						
19	Transfer to Renewals and Replacement Fund	[3]	$1,589,787	$1,614,734	$1,535,950	$1,439,608	$2,225,794
20	Transfer for Payment-in-Lieu-of-Taxes	[4]	692,186	710,927	759,624	808,848	826,965
21	Capital Funded from Rates		1,358,458	1,524,572	1,334,936	2,668,426	1,004,544
22	Operating Reserves - Deposits to/(Uses of)		0	0	0	0	0
23	Total Transfers and Other Requirements		$3,640,431	$3,850,233	$3,630,510	$4,916,882	$4,057,303
24	Total Other Revenue Requirements		$4,364,946	$4,574,749	$4,355,026	$5,641,398	$4,781,819
25	Gross Revenue Requirements		$12,316,202	$12,992,649	$13,110,996	$14,723,212	$14,202,115
	Less Income and Funds from Other Sources:						
26	Impact Fees Utilized for Debt Service		$0	$0	$0	$0	$0
27	Other Operating Revenue	[5]	306,305	290,834	283,816	276,798	269,781
28	Unrestricted Interest Income	[6]	11,619	12,546	11,492	11,645	13,574
29	Net Revenue Requirements		$11,998,278	$12,689,270	$12,815,689	$14,434,768	$13,918,760
	Revenue from Water Rates:						
30	Existing Rate Revenue		$12,144,920	$12,210,492	$12,271,115	$12,326,789	$12,377,514
31	Existing Bulk Customer Revenues		815,070	815,070	815,070	815,070	815,070
32	Prior Year Rate Adjustments - Retail Rates		0	335,790	684,190	1,045,180	1,418,730
33	Prior Year Rate Adjustments - Bulk Rates		0	22,410	45,450	69,110	93,420
34	Total Rate Revenue Before Current Year Adjustment		$12,959,991	$13,383,762	$13,815,825	$14,256,149	$14,704,734
	Current Year Rate Adjustments: Retail						
35	Current Year Rate Adjustment		2.75%	2.75%	2.75%	2.75%	2.75%
36	Effective Month		Apr.	Jan.	Jan.	Jan.	Jan.
37	% of Current Year Effective		50.00%	75.00%	75.00%	75.00%	75.00%
38	Total Revenue from Current Year Adjustments		$166,993	$258,767	$267,203	$275,797	$284,548

Table 1-14
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Water System Revenue Requirements

Line No.	Description		Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
	Current Year Rate Adjustments: Bulk						
39	Current Year Rate Adjustment		2.75%	2.75%	2.75%	2.75%	2.75%
40	Effective Month		Apr.	Jan.	Jan.	Jan.	Jan.
41	% of Current Year Effective		50.00%	75.00%	75.00%	75.00%	75.00%
42	Total Revenue from Current Year Adjustments		$11,207	$17,273	$17,748	$18,236	$18,738
43	Total Revenue From Retail Rates		$12,311,913	$12,805,049	$13,222,508	$13,647,766	$14,080,792
44	Total Revenue From Bulk Rates		$826,278	$854,753	$878,269	$902,417	$927,228
45	Total Revenue from Rates		$13,138,191	$13,659,802	$14,100,777	$14,550,182	$15,008,020
46	Revenue Surplus/(Deficiency)	[7]	$1,139,912	$970,533	$1,285,088	$115,415	$1,089,259

Footnotes:

[1] Amounts derived from the City's Fiscal Year 2023 Budget and are escalated as shown on Table 1-4.

[2] The proposed debt is based upon the funding of the capital improvement program. Initial payments reflected may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicates the estimated terms and conditions of the proposed debt:

Additional Senior Lien Debt 1		
Principal	$14,380,000	(29.9% Allocated to Water)
Issue Date	10/1/22	
Interest Rate	5.50%	
Term (Years)	15	
Annual Average Debt Service - Water System	$1,432,616	

Additional Junior Lien Debt 1		
Principal	$34,540,000	(0.0% Allocated to Water)
Issue Date	10/1/26	
Interest Rate	3.00%	
Term (Years)	20	
Annual Average Debt Service - Water System	$2,321,631	

[3] Transfer to Renewals and Replacement (R&R) Fund based percentage of revenues as shown on Table 1-12.

[4] Payment-in-Lieu-of-Taxes escalated based on the projected change in gross depreciable assets as shown on Table 1-11.

[5] Other operating revenue includes meter installation charges, reconnection charges, and other miscellaneous charges for services.

[6] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the Water system. Amounts do not include interest income estimated for impact fees.

[7] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 1-15
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Wastewater System Revenue Requirements

Line No.	Description		2023	2024	2025	2026	2027
	Operating Expenses:						
1	Utility Administration Division		$1,597,282	$1,678,014	$1,725,244	$1,773,963	$1,824,224
2	Customer Service		567,843	596,841	614,439	632,514	651,076
3	Water Production Division		0	0	0	0	0
4	Wastewater Treatment		5,655,523	6,048,635	6,363,301	6,649,689	6,947,850
5	Meter Reader Division		343,413	360,826	372,744	385,102	397,917
6	Water / Sewer Maintenance Division		0	0	0	0	0
7	Field Operations Division (Water / Sewer Distribution)		726,560	763,304	790,368	818,486	847,703
8	Lab Operations Division		225,649	237,383	245,568	254,045	262,827
9	Warehouse Division		95,207	100,091	103,698	107,449	111,348
10	Non-Departmental		(50,631)	(53,197)	(55,096)	(57,064)	(59,101)
11	Miscellaneous and Other Adjustments		194,838	207,924	217,125	226,297	235,850
12	Total Operating Expenses	[1]	$9,355,683	$9,939,821	$10,377,391	$10,790,480	$11,219,695
	Other Revenue Requirements:						
	Debt Service Allocated to Sewer System:						
	Existing Debt:						
13	SRF # WWW72514S - Wastewater		$489,369	$489,369	$489,369	$428,197	$0
14	SRF # CS12072513P - Wastewater		876,046	0	0	0	0
15	SRF # DW6413030 - Water		0	0	0	0	0
	Proposed Debt:						
16	Additional Senior Lien Debt 1	[2]	$854,347	$854,347	$854,347	$854,347	$854,347
17	Additional Junior Lien Debt 1	[2]	0	0	0	0	1,995,151
18	Total Debt Service		$2,219,761	$1,343,715	$1,343,715	$1,282,544	$2,849,498
	Transfers and Other Requirements:						
19	Transfer to Renewals & Replacement Fund	[3]	$1,557,120	$1,620,068	$1,600,873	$1,546,627	$2,464,457
20	Transfer for Payment-in-Lieu-of-Taxes	[4]	685,509	704,069	752,297	801,045	818,988
21	Capital Funded from Rates		345,801	277,910	738,226	492,286	301,922
22	Operating Reserves - Deposits to/(Uses of)		0	0	0	0	0
23	Total Transfers and Other Requirements		$2,588,430	$2,602,047	$3,091,395	$2,839,958	$3,585,367
24	Total Other Revenue Requirements		$4,808,191	$3,945,762	$4,435,111	$4,122,502	$6,434,865
25	Gross Revenue Requirements		$14,163,873	$13,885,583	$14,812,502	$14,912,982	$17,654,559
	Less Income and Funds from Other Sources:						
26	Impact Fees Utilized for Debt Service		$0	$0	$0	$0	$0
27	Other Operating Revenue	[5]	207,974	205,710	203,446	201,181	198,917
28	Unrestricted Interest Income	[6]	12,413	13,277	12,535	13,040	15,379
29	Net Revenue Requirements		$13,943,487	$13,666,596	$14,596,522	$14,698,761	$17,440,264
	Revenue from Wastewater Rates						
30	Existing Retail Rate Revenue		$11,630,993	$11,716,547	$11,795,117	$11,866,703	$11,931,305
31	Existing Bulk Rate Revenue		1,278,055	1,278,055	1,278,055	1,278,055	1,278,055
32	Prior Year Rate Adjustment - Retail Rates		0	673,700	1,395,440	2,166,970	2,990,090
33	Prior Year Rate Adjustment - Bulk Rates		0	73,490	151,200	233,380	320,290
34	Total Rate Revenue Before Current Year Adjustment		$12,909,048	$13,741,792	$14,619,812	$15,545,108	$16,519,740
	Current Year Rate Adjustment - Retail Rates						
35	Current Year Rate Adjustment		5.75%	5.75%	5.75%	5.75%	5.75%
36	Effective Month		Apr.	Jan.	Jan.	Jan.	Jan.
37	% of Current Year Effective		50.00%	75.00%	75.00%	75.00%	75.00%
38	Revenue from Current Year Adjustment		$334,391	$534,329	$568,843	$605,202	$643,485

Table 1-15
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Wastewater System Revenue Requirements

Line No.	Description		2023	2024	2025	2026	2027
	Current Year Rate Adjustment - Bulk Customers						
39	Current Year Rate Adjustment		5.75%	5.75%	5.75%	5.75%	5.75%
40	Effective Month		Apr.	Jan.	Jan.	Jan.	Jan.
41	% of Current Year Effective		50.00%	75.00%	75.00%	75.00%	75.00%
42	Revenue from Current Year Adjustment		$36,744	$58,285	$61,637	$65,181	$68,929
43	Total Revenue from Rates		$13,280,183	$14,334,406	$15,250,291	$16,215,490	$17,232,153
44	Revenue Surplus/(Deficiency)	[7]	($663,304)	$667,810	$653,769	$1,516,730	($208,110)

Footnotes:

[1] Amounts derived from the City's Fiscal Year 2023 Budget and are escalated as shown on Table 1-5.

[2] The proposed debt is based upon the funding of the capital improvement program. Initial payments reflected may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicates the estimated terms and conditions of the proposed debt:

Additional Senior Lien Debt 1		
Principal	$14,380,000	(59.6% Allocated to Sewer)
Issue Date	10/1/22	
Interest Rate	5.50%	
Term (Years)	15	
Annual Average Debt Service - Water System	$1,432,616	
Additional Junior Lien Debt 1		
Principal	$34,540,000	(85.9% Allocated to Sewer)
Issue Date	10/1/26	
Interest Rate	3.00%	
Term (Years)	20	
Annual Average Debt Service - Water System	$2,321,631	

[3] Transfer to Renewals and Replacement (R&R) Fund based percentage of revenues as shown on Table 1-12.

[4] Payment-in-Lieu-of-Taxes escalated based on the projected change in gross depreciable assets as shown on Table 1-11.

[5] Other operating revenue includes meter installation charges, reconnection charges, and other miscellaneous charges for services.

[6] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the Wastewater system. Amounts do not include interest income estimated for impact fees.

[7] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 1-16
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Reclaimed Water System Revenue Requirements

Line No.	Description		Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
	Operating Expenses:						
1	Utility Administration Division		$201,304	$211,497	$217,635	$223,973	$230,519
2	Customer Service		171,404	180,333	185,981	191,807	197,818
3	Water Production Division		0	0	0	0	0
4	Wastewater Treatment		0	0	0	0	0
5	Meter Reader Division		103,660	108,916	112,513	116,243	120,112
6	Water / Sewer Maintenance Division		0	0	0	0	0
7	Field Operations Division (Water / Sewer Distribution)		217,067	228,045	236,130	244,531	253,260
8	Lab Operations Division		187,508	197,259	204,060	211,104	218,402
9	Warehouse Division		19,010	19,985	20,706	21,455	22,233
10	Non-Departmental		(51,324)	(53,906)	(55,805)	(57,772)	(59,807)
11	Miscellaneous and Other Adjustments		80,538	84,731	86,968	89,263	91,619
12	Total Operating Expenses	[1]	$929,166	$976,860	$1,008,187	$1,040,604	$1,074,155
	Other Revenue Requirements:						
	Debt Service Allocated to Reclaimed Water System:						
	Existing Debt:						
13	SRF # WWW72514S - Wastewater		$0	$0	$0	$0	$0
14	SRF # CS12072513P - Wastewater		0	0	0	0	0
15	SRF # DW6413030 - Water		0	0	0	0	0
	Proposed Debt:						
16	Additional Senior Lien Debt 1	[2]	$149,231	$149,231	$149,231	$149,231	$149,231
17	Additional Junior Lien Debt 1	[2]	0	0	0	0	326,479
18	Total Debt Service		$149,231	$149,231	$149,231	$149,231	$475,710
	Transfers and Other Requirements:						
19	Transfer to Renewals & Replacement Fund	[3]	$213,093	$221,964	$212,673	$200,669	$312,301
20	Transfer for Payment-in-Lieu-of-Taxes	[4]	136,878	140,584	150,214	159,947	163,530
21	Capital Funded from Rates		118,074	104,518	156,839	148,288	109,534
22	Operating Reserves - Deposits to/(Uses of)		0	0	0	0	$0
23	Total Transfers and Other Requirements		$468,045	$467,066	$519,725	$508,905	$585,365
24	Total Other Revenue Requirements		$617,276	$616,297	$668,956	$658,136	$1,061,075
25	Gross Revenue Requirements		$1,546,442	$1,593,157	$1,677,143	$1,698,740	$2,135,231
	Less Income and Funds from Other Sources:						
26	Use of Impact Fees		$0	$0	$0	$0	$0
27	Reclaimed Water Other Operating Revenue	[5]	383,722	377,436	374,311	371,186	368,061
28	Unrestricted Interest Income	[6]	1,275	1,407	1,308	1,347	1,597
29	Net Revenue Requirements		$1,161,446	$1,214,314	$1,301,524	$1,326,207	$1,765,572
	Revenue from Reclaimed Water Rates						
30	Existing Rate Revenues		1,434,229	1,445,107	1,454,431	1,462,201	1,468,417
31	Prior Year Rate Adjustments		0	61,417	126,254	194,466	266,001
32	Total Rate Revenue Before Current Year Adjustment		$1,434,229	$1,506,524	$1,580,685	$1,656,667	$1,734,418
	Current Year Rate Adjustments						
33	Current Year Rate Adjustment		4.25%	4.25%	4.25%	4.25%	4.25%
34	Effective Month		Apr.	Jan.	Jan.	Jan.	Jan.
35	% of Current Year Effective		50.0%	75.0%	75.0%	75.0%	75.0%
36	Total Revenue from Current Year Adjustments		$30,477	$48,020	$50,384	$52,806	$55,285
37	Total Revenue from Rates		$1,464,706	$1,554,545	$1,631,069	$1,709,473	$1,789,702
38	Revenue Surplus/(Deficiency)	[7]	303,261	340,231	329,545	383,267	24,130

Table 1-16
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Reclaimed Water System Revenue Requirements

Footnotes:

[1] Amounts derived from the City's Fiscal Year 2023 Budget and are escalated as shown on Table 1-6.

[2] The proposed debt based upon the funding of the capital improvement program. Initial payments reflected may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicates the estimated terms and conditions of the proposed debt:

Additional Senior Lien Debt 1		
Principal	$14,380,000	(10.4% Allocated to Reclaimed Water)
Issue Date	10/1/22	
Interest Rate	5.50%	
Term (Years)	15	
Annual Average Debt Service - Water System	$1,432,616	
Additional Junior Lien Debt 1		
Principal	$34,540,000	(14.1% Allocated to Reclaimed Water)
Issue Date	10/1/26	
Interest Rate	3.00%	
Term (Years)	20	
Annual Average Debt Service - Water System	$2,321,631	

[3] Transfer to Renewals and Replacement (R&R) Fund based percentage of revenues as shown on Table 1-12.

[4] Payment-in-Lieu-of-Taxes escalated based on the projected change in gross depreciable assets as shown on Table 1-11.

[5] Other operating revenue includes meter installation charges, reconnection charges, and other miscellaneous charges for services.

[6] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the Reclaimed system. Amounts do not include interest income estimated for impact fees.

[7] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 1-17
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Combined System Revenue Requirements

Line No.	Description		2023	2024	2025	2026	2027
			Fiscal Year Ending September 30,				
	Operating Expenses:						
1	Water O&M Expenses		$7,951,256	$8,417,900	$8,755,970	$9,081,814	$9,420,296
2	Wastewater O&M Expenses		9,355,683	9,939,821	10,377,391	10,790,480	11,219,695
3	Reclaimed Water O&M Expenses		929,166	976,860	1,008,187	1,040,604	1,074,155
4	Total Operating Expenses	[1]	$18,236,105	$19,334,581	$20,141,549	$20,912,898	$21,714,146
	Other Revenue Requirements:						
	Debt Service						
	Existing Debt:						
5	SRF # WWW72514S - Wastewater		$489,369	$489,369	$489,369	$428,197	$0
6	SRF # CS12072513P - Wastewater		876,046	0	0	0	0
7	SRF # DW6413030 - Water		295,477	295,477	295,477	295,477	295,477
	Proposed Debt:						
8	Additional Senior Lien Debt 1	[2]	$1,432,616	$1,432,616	$1,432,616	$1,432,616	$1,432,616
9	Additional Junior Lien Debt 1	[2]	0	0	0	0	2,321,631
10	Total Debt Service		$3,093,508	$2,217,462	$2,217,462	$2,156,291	$4,049,724
	Transfers and Other Requirements:						
11	Transfer to Renewals & Replacement Fund	[3]	$3,360,000	$3,456,766	$3,349,496	$3,186,904	$5,002,552
12	Transfer for Payment-in-Lieu-of-Taxes	[4]	1,514,572	1,555,580	1,662,135	1,769,841	1,809,483
13	Capital Funded from Rates		1,822,333	1,907,000	2,230,000	3,309,000	1,416,000
14	Operating Reserves - Deposits to/(Uses of)		0	0	0	0	0
15	Total Transfers and Other Requirements		$6,696,905	$6,919,346	$7,241,631	$8,265,745	$8,228,035
16	Total Other Revenue Requirements		$9,790,413	$9,136,808	$9,459,093	$10,422,035	$12,277,759
17	Gross Revenue Requirements		$28,026,518	$28,471,389	$29,600,642	$31,334,934	$33,991,905
	Less Income and Funds from Other Sources:						
18	Impact Fees Utilized for Debt Service		$0	$0	$0	$0	$0
19	Other Operating Revenue	[5]	898,000	873,980	861,573	849,166	836,760
20	Unrestricted Interest Income	[6]	25,307	27,230	25,334	26,032	30,550
21	Net Revenue Requirements		$27,103,211	$27,570,180	$28,713,734	$30,459,735	$33,124,596
	Revenue from Rates						
22	Total Water Revenue		$13,138,191	$13,659,802	$14,100,777	$14,550,182	$15,008,020
23	Total Wastewater Revenue		13,280,183	14,334,406	15,250,291	16,215,490	17,232,153
24	Total Reclaimed Water Revenue		1,464,706	1,554,545	1,631,069	1,709,473	1,789,702
25	Total Revenue from Rates		$27,883,080	$29,548,753	$30,982,137	$32,475,146	$34,029,875
26	Revenue Surplus/(Deficiency)	[7]	779,869	1,978,574	2,268,402	2,015,411	905,279

Footnotes on Page 2 of 2.

Table 1-17
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Projected Combined System Revenue Requirements

Footnotes:

[1] Amounts derived from the City's Fiscal Year 2023 Budget and are escalated as shown on Table 1-7.

[2] The proposed debt based upon the funding of the capital improvement program. Initial payments reflected may indicate a partial year's payment of debt service due to the timing of the instrument. The following indicates the estimated terms and conditions of the proposed debt:

Additional Senior Lien Debt 1	
Principal	$14,380,000
Issue Date	10/1/22
Interest Rate	5.50%
Term (Years)	15
Annual Average Debt Service - Water System	$1,432,616
Additional Junior Lien Debt 1	
Principal	$34,540,000
Issue Date	10/1/26
Interest Rate	3.00%
Term (Years)	20
Annual Average Debt Service - Water System	$2,321,631

[3] Transfer to Renewals and Replacement (R&R) Fund based percentage of revenues as shown on Table 1-12.

[4] Payment-in-Lieu-of-Taxes escalated based on the projected change in gross depreciable assets as shown on Table 1-11.

[5] Other operating revenue includes meter installation charges, reconnection charges, and other miscellaneous charges for services.

[6] Interest income is estimated on earnings on projected fund balances from unrestricted reserves allocated to the Water, Sewer and Reclaimed Water system. Amounts do not include interest income estimated for impact fees.

[7] The forecast assumes that any deficiencies will be funded from available operating reserves.

Table 1-18
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Projected System Operating Results and Debt Coverage

Line No.	Description		Fiscal Year Ending September 30, 2023	2024	2025	2026	2027
	Revenues:						
	Rate Revenues:						
1	Water System Rate Revenues	[1]	$12,144,920	$12,210,492	$12,271,115	$12,326,789	$12,377,514
2	Wastewater System Rate Revenues	[2]	12,909,048	12,994,602	13,073,172	13,144,758	13,209,360
3	Reclaimed Water System Rate Revenues	[3]	1,434,229	1,445,107	1,454,431	1,462,201	1,468,417
4	Additional Revenues From Rate Adjustments	[4]	1,394,883	2,898,553	4,183,419	5,541,399	6,974,584
5	Total Rate Revenues		$27,883,080	$29,548,753	$30,982,137	$32,475,146	$34,029,875
	Other Operating Revenues:						
6	Other Operating Revenue	[4]	$898,000	$873,980	$861,573	$849,166	$836,760
7	Unrestricted Interest Income	[4]	25,307	27,230	25,334	26,032	30,550
8	Total Other Operating Revenues		$923,307	$901,210	$886,907	$875,198	$867,309
9	Subtotal Revenues (Excluding Development Fees)		$28,806,387	$30,449,963	$31,869,044	$33,350,344	$34,897,184
	Water and Wastewater Development Fees:						
10	Water Development Fees	[5]	$443,175	$409,425	$378,525	$347,625	$316,725
11	Wastewater Development Fees	[5]	408,100	508,620	467,100	425,580	384,060
12	Total Water and Wastewater Development Fees		$851,275	$918,045	$845,625	$773,205	$700,785
13	Total Revenues (Including Development Fees)		$29,657,662	$31,368,008	$32,714,669	$34,123,549	$35,597,969
	Cost of Operation and Maintenance:						
14	Utility Administration Division	[6]	$3,394,144	$3,565,704	$3,666,169	$3,769,803	$3,876,723
15	Customer Service Division	[6]	1,356,004	1,426,060	1,469,629	1,514,494	1,560,698
16	Water Production Division	[6]	3,990,964	4,255,075	4,461,473	4,651,349	4,849,149
17	Sewer Production (Wastewater Division)	[6]	5,655,523	6,048,635	6,363,301	6,649,689	6,947,850
18	Meter Reader Division	[6]	820,067	861,650	890,110	919,620	950,223
19	Water / Sewer Maintenance Division	[6]	0	0	0	0	0
20	Field Operations Division (Water / Sewer Distribution)	[6]	1,844,331	1,937,604	2,006,305	2,077,680	2,151,847
21	Lab Operations Division	[6]	660,533	694,883	718,842	743,657	769,363
22	Warehouse Division	[6]	210,351	221,142	229,113	237,398	246,013
23	Non-Departmental	[6]	(152,702)	(160,415)	(166,115)	(172,017)	(178,127)
24	Miscellaneous and Other Adjustments	[6]	456,890	484,244	502,724	521,225	540,408
25	Total Cost of Operation and Maintenance		$18,236,105	$19,334,581	$20,141,549	$20,912,898	$21,714,146
26	Net Revenues		$10,570,282	$11,115,382	$11,727,495	$12,437,446	$13,183,038
	Bond Service Requirement (Senior Lien Debt Service Obligations):						
	Proposed Debt:						
27	Additional Senior Lien Debt 1	[4]	$1,432,616	$1,432,616	$1,432,616	$1,432,616	$1,432,616
28	Total Bond Service Requirements		$1,432,616	$1,432,616	$1,432,616	$1,432,616	$1,432,616
	State Revolving Fund Loan Requirements (Subordinate Lien Debt Service Obligations):						
	Existing Debt:						
29	SRF # WWW72514S - Wastewater	[4]	$489,369	$489,369	$489,369	$428,197	$0
30	SRF # CS12072513P - Wastewater	[4]	876,046	0	0	0	0
31	SRF # DW6413030 - Water	[4]	295,477	295,477	295,477	295,477	295,477
	Proposed Debt:						
32	Additional Junior Lien Debt 1	[4]	$0	$0	$0	$0	$2,321,631
33	Total State Revolving Fund Loan Requirements		$1,660,892	$784,846	$784,846	$723,675	$2,617,108
	Renewal and Replacement Fund (R&R Fund) Required Transfers						
34	Transfer to R&R Fund of 5% of Prior Year's Gross Revenues	[7]	$1,412,751	$1,440,319	$1,522,498	$1,593,452	$1,667,517
35	Total Required Transfer to Renewal and Replacement Fund		$1,412,751	$1,440,319	$1,522,498	$1,593,452	$1,667,517

Table 1-18
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Summary of Projected System Operating Results and Debt Coverage

Line		Fiscal Year Ending September 30,				
No.	Description	2023	2024	2025	2026	2027
	SENIOR LIEN DEBT SERVICE COVERAGE TESTS					
	TEST I					
36	Total Revenues (Excluding Development Fees)	$28,806,387	$30,449,963	$31,869,044	$33,350,344	$34,897,184
37	Cost of Operation and Maintenance	$18,236,105	$19,334,581	$20,141,549	$20,912,898	$21,714,146
38	110% of Bond Service Requirement	1,575,878	1,575,878	1,575,878	1,575,878	1,575,878
39	Required Renewal and Replacement Transfer	1,412,751	1,440,319	1,522,498	1,593,452	1,667,517
40	State Revolving Fund Loan Requirements	1,660,892	784,846	784,846	723,675	2,617,108
41	Total	$22,885,625	$23,135,624	$24,024,771	$24,805,903	$27,574,649
42	Calculated Coverage (100% Required)	**125.87%**	**131.62%**	**132.65%**	**134.45%**	**126.56%**
	-AND-					
	TEST II					
43	Total Revenues (Including Development Fees)	$29,657,662	$31,368,008	$32,714,669	$34,123,549	$35,597,969
44	Cost of Operation and Maintenance	$18,236,105	$19,334,581	$20,141,549	$20,912,898	$21,714,146
45	120% of Bond Service Requirement	1,719,139	1,719,139	1,719,139	1,719,139	1,719,139
46	Required Renewal and Replacement Transfer	1,412,751	1,440,319	1,522,498	1,593,452	1,667,517
47	State Revolving Fund Loan Requirements	1,660,892	784,846	784,846	723,675	2,617,108
48	Total	$23,028,886	$23,278,886	$24,168,032	$24,949,164	$27,717,911
49	Calculated Coverage (100% Required)	**128.78%**	**134.75%**	**135.36%**	**136.77%**	**128.43%**
	-OR-					
	TEST III					
50	Total Revenues (Excluding Development Fees)	$28,806,387	$30,449,963	$31,869,044	$33,350,344	$34,897,184
51	Cost of Operation and Maintenance	$18,236,105	$19,334,581	$20,141,549	$20,912,898	$21,714,146
52	115% of Bond Service Requirement	1,647,509	1,647,509	1,647,509	1,647,509	1,647,509
53	Required Renewal and Replacement Transfer	1,412,751	1,440,319	1,522,498	1,593,452	1,667,517
54	State Revolving Fund Loan Requirements	1,660,892	784,846	784,846	723,675	2,617,108
55	Total	$22,957,255	$23,207,255	$24,096,401	$24,877,534	$27,646,280
56	Calculated Coverage (100% Required)	**125.48%**	**131.21%**	**132.26%**	**134.06%**	**126.23%**
	STATE REVOLVING FUND LOAN COVERAGE TEST (Subordinate Lien)					
57	Pledged Revenues (Net Revenues and Development Fees)	$11,421,557	$12,033,427	$12,573,120	$13,210,651	$13,883,823
58	Senior Lien Bond Service Requirement	(1,432,616)	(1,432,616)	(1,432,616)	(1,432,616)	(1,432,616)
59	Net Revenues Available for Subordinate Debt Service	$9,988,941	$10,600,811	$11,140,504	$11,778,035	$12,451,207
60	Subordinate Lien Debt Service Requirements	$1,660,892	$784,846	$784,846	$723,675	$2,617,108
61	Calculated Subordinated Lien Coverage (120% Required)	**601.42%**	**1350.69%**	**1419.45%**	**1627.53%**	**475.76%**
	ALL-IN DEBT SERVICE COVERAGE					
62	Net Revenues	$10,570,282	$11,115,382	$11,727,495	$12,437,446	$13,183,038
63	Total System Debt Service	$3,093,508	$2,217,462	$2,217,462	$2,156,291	$4,049,724
64	Calculated All-In Debt Service Coverage (Target of 150%)	**341.69%**	**501.27%**	**528.87%**	**576.80%**	**325.53%**

Footnotes:

[1] Amounts based on Rate Revenue as shown on Table 1-14.
[2] Amounts based on Rate Revenue as shown on Table 1-15.
[3] Amounts based on Rate Revenue as shown on Table 1-16.
[4] Amounts based on projections as shown on Tables 1-14 through 1-17.
[5] Amounts based on Development Fees collected as shown on Table 1-13.
[6] Amounts based on Operating Expense projections summarized on Table 1-4 through Table 1-7.
[7] Per the City's Bond Resolution, the System needs to maintain a balance in the Renewal and Replacement Fund of 5% of the net value of the fixed assets of the System, or such greater or les as the Consulting Engineer may certify from time to time as necessary for purposes of the Renewal and Replacement Fund, or $250,000. Should this balance not be maintained then the Sys deposit 5% of the previous years Gross Revenues into the Renewal and Replacement Fund. For purposes of projecting the coverage test, the amounts shown were based on an assumed trai the Renewal and Replacement Fund of 5% of Revenues.

Table 1-19
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Comparison of Typical Monthly Residential Bills for Water Service [1]

Line No.	Description	0 Gallons	2,000 Gallons	4,000 Gallons [2]	6,000 Gallons	8,000 Gallons	12,000 Gallons	18,000 Gallons	20,000 Gallons
		Residential Service for a 5/8" or 3/4" Meter							
	City of Port Orange, Florida								
1	Existing Rates	$9.90	$12.86	$20.62	$28.38	$36.14	$51.66	$91.86	$113.30
2	Proposed Fiscal Year 2023 Rates - Rate Design	10.17	13.21	21.19	29.17	40.03	61.75	103.03	125.05
	Other Florida Utilities:								
3	City of Daytona Beach [3]	$9.46	$20.24	$31.02	$41.80	$53.94	$80.94	$128.08	$144.90
4	City of DeLand [4]	13.68	18.70	23.72	30.38	38.68	60.08	103.13	118.73
5	City of Deltona	17.04	21.76	26.48	33.60	43.12	69.32	119.36	136.04
6	City of Edgewater [3]	15.65	20.91	38.41	58.10	79.98	129.18	211.14	238.46
7	City of Holly Hill [5]	12.32	21.18	38.88	57.91	78.27	120.75	189.78	213.68
8	New Smyrna Beach Utilities Commission [3]	15.94	18.50	21.48	24.88	30.24	40.96	58.57	64.95
9	City of Orange City	14.00	23.60	33.20	42.80	54.79	83.55	141.09	160.27
10	City of Ormond Beach [3]	16.42	16.42	23.12	29.82	37.76	53.64	77.46	85.40
11	Town of Ponce Inlet	20.00	20.00	34.00	48.00	62.00	90.00	132.00	146.00
12	City of South Daytona	13.93	23.39	35.03	46.67	62.68	103.44	164.58	184.96
13	Volusia County - Softened [3]	16.04	25.10	34.16	44.28	55.46	78.20	114.62	127.34
14	Other Utilities' Average	$14.95	$20.89	$30.86	$41.66	$54.27	$82.73	$130.89	$147.34

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect December 2022 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 and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City of Port Orange utility system.

[3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date.

[4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.

[5] Includes a $3.00 renewal and replacement fee.

Table 1-20
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Comparison of Typical Monthly Residential Bills for Wastewater Service [1]

Line No.	Description	Residential Service for a 5/8" or 3/4" Meter 0 Gallons	2,000 Gallons	4,000 Gallons [2]	6,000 Gallons	8,000 Gallons	12,000 Gallons	18,000 Gallons	20,000 Gallons
	City of Port Orange, Florida								
1	Existing Rates	$11.70	$20.40	$29.10	$37.80	$46.50	$63.90	$63.90	$63.90
2	Proposed Fiscal Year 2023 Rates	12.37	21.57	30.77	39.97	49.17	67.57	67.57	67.57
	Other Florida Utilities:								
3	City of Daytona Beach [3]	$9.26	$27.36	$45.46	$63.56	$81.66	$117.86	$172.16	$190.26
4	City of DeLand [4]	25.15	35.09	45.03	54.97	64.91	74.85	74.85	74.85
5	City of Deltona	59.44	59.44	94.94	135.77	181.93	274.25	412.73	458.89
6	City of Edgewater [3]	22.69	40.57	58.45	76.33	94.21	129.97	183.61	201.49
7	City of Holly Hill [5]	16.37	23.25	44.07	64.89	85.71	127.35	189.81	210.63
8	New Smyrna Beach Utilities Commission [3]	20.32	29.20	38.08	46.96	55.84	73.60	100.24	109.12
9	City of Orange City	28.01	47.31	66.61	85.91	105.21	114.86	114.86	114.86
10	City of Ormond Beach [3]	20.32	20.32	29.66	39.00	48.34	67.02	95.04	104.38
11	Town of Ponce Inlet	14.63	25.51	36.39	47.27	58.15	79.91	79.91	79.91
12	City of South Daytona	17.14	34.29	55.39	76.49	97.59	139.79	203.09	224.19
13	Volusia County - Softened [3]	24.67	35.09	45.51	55.93	66.35	87.19	97.61	97.61
14	Other Utilities' Average	$23.45	$34.31	$50.87	$67.92	$85.45	$116.97	$156.72	$169.65

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect December 2022 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 and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City of Port Orange utility system.

[3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date.

[4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.

[5] Includes a $3.00 renewal and replacement fee.

Table 1-21
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service [1]

		Residential Service for a 5/8" or 3/4" Meter							
Line No.	Description	0 Gallons	2,000 Gallons	4,000 Gallons [2]	6,000 Gallons	8,000 Gallons	12,000 Gallons	18,000 Gallons	20,000 Gallons
	City of Port Orange, Florida								
1	Existing Rates	$21.60	$33.26	$49.72	$66.18	$82.64	$115.56	$155.76	$177.20
2	Proposed Fiscal Year 2023 Rates - Rate Design	22.54	34.78	51.96	69.14	89.20	129.32	170.60	192.62
	Other Florida Utilities:								
3	City of Daytona Beach [3]	$18.72	$47.60	$76.48	$105.36	$135.60	$198.80	$300.24	$335.16
4	City of DeLand [4]	38.83	53.79	68.75	85.35	103.59	134.93	177.98	193.58
5	City of Deltona	76.48	81.20	121.42	169.37	225.05	343.57	532.09	594.93
6	City of Edgewater [3]	38.34	61.48	96.86	134.43	174.19	259.15	394.75	439.95
7	City of Holly Hill [5]	28.69	44.43	82.95	122.80	163.98	248.10	379.59	424.31
8	New Smyrna Beach Utilities Commission [3]	36.26	47.70	59.56	71.84	86.08	114.56	158.81	174.07
9	City of Orange City	42.01	70.91	99.81	128.71	160.00	198.41	255.95	275.13
10	City of Ormond Beach [3]	36.74	36.74	52.78	68.82	86.10	120.66	172.50	189.78
11	Town of Ponce Inlet	34.63	45.51	70.39	95.27	120.15	169.91	211.91	225.91
12	City of South Daytona	31.07	57.68	90.42	123.16	160.27	243.23	367.67	409.15
13	Volusia County - Softened [3]	40.71	60.19	79.67	100.21	121.81	165.39	212.23	224.95
14	Other Utilities' Average	$38.41	$55.20	$81.74	$109.57	$139.71	$199.70	$287.61	$316.99

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect June 2023 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 and is not intended to be a complete listing of all rates and charges offered by each listed utility.

[2] Reflects average usage of a typical single family residential customer with both water and wastewater service within the service area of the City of Port Orange utility system.

[3] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date

[4] Utility bills a separate charge, applied on a "per bill basis," regardless of type of service. Such charge has been included in the rates for water service since this is the predominant service received by utility customers.

[5] Includes a $3.00 renewal and replacement fee.

Table 1-22
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Existing and Proposed Miscellaneous Service Charges

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Connection Charges for Potable Water and Reclaimed Service		
	Potable Meters - Inside the City Limits:		
1	3/4"	$605.00	$750.00
2	1"	825.00	1,030.00
3	1-1/2"	980.00	1,220.00
4	2"	1,905.00	1,905.00
5	3" or Larger [1]	$425.00 + actual material and labor	$525 + actual material and labor
	Reclaimed / Irrigation Meters - Inside the City Limits:		
6	3/4"	$605.00	$750.00
7	1"	825.00	1,030.00
8	1-1/2"	980.00	1,220.00
9	2"	1,535.00	1,535.00
	Potable Meters - Outside the City Limits:		
11	3/4"	$755.00	$940.00
12	1"	1,030.00	1,290.00
13	1-1/2"	1,225.00	1,525.00
14	2"	2,380.00	2,380.00
15	3" or Larger [1]	530.00	720.00

If a pressure main tap is required to complete the connection, the pressure main tapping charge set forth in the section on "Tapping Charges" shall be added to the charge. Charges for new service extensions shall be based on actual material, labor and equipment costs.

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Connection Charges for Sewer Service		
16	If connected at time of construction and is developer installed	$0.00	$0.00
17	If new connection after construction or if City pays for connection concurrent with a line extension then the greater of actual costs or	$1,400.00	$1,775.00
	Minimum Customer Deposits		
	Primary Meters - Owner of Property		
18	3/4"	$100.00	$120.00
19	1"	200.00	240.00
20	1 1/2"	300.00	360.00
21	2"	760.00	912.00
22	3"	1,050.00	1,260.00
23	4"	1,400.00	1,680.00
24	6"	3,500.00	4,200.00
25	8"	4,200.00	5,040.00
26	10"	6,000.00	7,200.00
	Primary Meters - Tenant		
27	3/4"	$175.00	$210.00
28	1"	350.00	420.00
29	1 1/2"	525.00	630.00
30	2"	1,330.00	1,596.00
31	3"	1,838.00	2,205.60
32	4"	2,450.00	2,940.00
33	6"	6,125.00	7,350.00
34	8"	7,350.00	8,820.00
35	10"	10,500.00	12,600.00

Table 1-22
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Existing and Proposed Miscellaneous Service Charges

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Additional Meters - Owner Occupied Reclaimed or Potable Meter		
36	3/4"	$35.00	$42.00
37	1"	70.00	84.00
38	1 1/2"	105.00	126.00
39	2"	140.00	319.20
40	3"	350.00	441.00
41	4"	455.00	588.00
	Additional Meters - Tenant Occupied Reclaimed or Potable Meter		
42	3/4"	$80.00	$96.00
43	1"	160.00	192.00
44	1 1/2"	240.00	288.00
45	2"	608.00	1,386.24
46	3"	840.00	1,058.40
47	4"	1,120.00	1,447.38
	Multiple Property Ownership (Shared Deposit)		
48	Three (3) Meters or Less	$100.00	$120.00
49	Four (4) Meters or More	$100 plus $35 for each additional over (3)	$120 plus $35 for each additional over (3)
50	Customers with Prior Disconnects or Historical Delinquent Accounts on Credit Report	2x Average Monthly Bill	3x Average Monthly Bill
51	For Licensed Real Estate Agents Deposit Cap	$2,000.00	$2,400.00
	Portable Water Meter Deposits / Charges		
52	Meter with Backflow Device [2]	$1,500 plus $25 per month processing fee [2]	$1,900.00 plus $25 per month processing fee [2]
	Account Service Charges		
53	Turn On / Reconnect Fee - Regular Hours	$40.00	$45.00
54	Turn On / Reconnect Fee - Same Day	80.00	115.00
55	Tampering Fee	3x Estimated dollar amount of service plus $105.00	3x Estimated dollar amount of service plus $115.00
	Extraordinary Service Call Charges		
56	Regular Hours	$40.00	$45.00
57	After Hours	105.00	115.00
58	Rental Property - Landlord Shutoff	40.00	45.00
	Meter Test Charges		
59	Bench Test (If meter is greater than 2.5% inaccurate then no charge)	$105.00	$115.00
60	Meter Check (If meter is greater than 2.5% inaccurate then no charge)	20.00	30.00
	Swimming Pool Service Charges		
61	If meter read visit from City prior to filling is required	$40.00	$45.00
62	If letter is provided from pool contractor or alternative reasonable process	0.00	0.00
	Backflow Inspection / Testing Charge		
63	Monthly Charge for Inspection and Testing	$2.92	$3.33

Table 1-22
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Existing and Proposed Miscellaneous Service Charges

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Minimum Tapping Charges		
	Pressure Main Tap Size		
64	1"	$300.00	$300.00
65	2"	340.00	430.00
66	4"	560.00	705.00
67	6"	560.00	705.00
68	8"	560.00	705.00
69	10"	615.00	775.00
70	12"	670.00	840.00
	Sewer Manhole Coring		
71	1"	N/A	N/A
72	2"	N/A	N/A
73	4"	$780.00	$805.00
74	6"	780.00	805.00
75	8"	780.00	805.00
76	10"	990.00	1,055.00
77	12"	1,195.00	1,355.00
	Monthly Fire Hydrant Maintenance Charges		
78	Inside the City	$9.00	$10.00
79	Outside the City	11.25	12.50
	Fire Sprinkler System Charges		
	Single Family Residential, Multi Family Residential and Apartments - Metered		
80	Less than or Equal to 2"	See Residential Water Rates	See Residential Water Rates
81	Greater than 2"	See Residential Water Rates	See Residential Water Rates
	Motel, Hotel, Commercial and Industrial - Metered		
82	All Sizes	See Commercial Water Rates	See Commercial Water Rates
	New Fire Sprinkler Service Installations		
83	All Sizes	See Tapping Charges and Connection Fees	See Tapping Charges and Connection Fees
	Monthly Charges for Unmetered Fire Sprinkler Systems - Inside		
84	2"	$4.40	$4.62
85	3"	8.25	8.66
86	4"	13.75	14.44
87	6"	27.50	28.88
88	8"	44.00	46.20
89	10"	63.25	66.41
90	12"	118.25	124.16
	Monthly Charges for Unmetered Fire Sprinkler Systems - Outside		
91	2"	$5.50	$5.78
92	3"	10.31	10.83
93	4"	17.19	18.05
94	6"	34.38	36.10
95	8"	55.00	57.75
96	10"	79.06	83.01
97	12"	147.81	155.20

Table 1-22
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Existing and Proposed Miscellaneous Service Charges

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Collections Process Charges		
98	Administration Fee for Account Sent to Collections	$40.00	$45.00
99	Administration Fee for Account with Lien Processing or Satisfaction (Amount Charges is in addition to County processing fee)	$40.00	$45.00

Footnotes:
[1] Amount shown is to be paid in addition to the actual costs of materials and labor utilized by the City.
[2] Upon return of the meter in good working condition, a refund of the lesser of 85% of cost or this amount reduced by replacement cost of the damaged meter components.

Section 2: Water and Wastewater Development Fees

GENERAL

This section provides a discussion of the development and design of the development fees for water and wastewater services (Connection Fees). Included in this section is a discussion of the level of service requirements, capital costs, included as the basis for the determination of the fee, and the design of the fee to be applied to new growth within the City.

WATER SYSTEM OVERVIEW

The City's water system (Water System) includes water treatment, supply and storage, transmission mains and finished water distribution facilities. These water treatment facilities are capable of producing up to 15.0 million gallons per day (MGD) maximum daily flow (MDF). The City's water conveyance system is comprised of backbone transmission and distribution lines that provide service throughout the City.

WASTEWATER SYSTEM OVERVIEW

The City's wastewater system (Wastewater System) includes wastewater treatment, transmission, and collection facilities as well as reclaimed transmission facilities. These wastewater treatment facilities are capable of treating 12.0 MGD-ADF. The City's wastewater transmission and collection system is comprised of approximately of gravity and force mains along with lift stations and other supporting infrastructure.

LEVEL OF SERVICE REQUIREMENTS

In the evaluation of the capital facility needs for providing water and wastewater utility services, level of service (LOS) standards must be 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 demand per unit for each public facility. The level of service standards are 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 water and wastewater service, the level of service that is commonly used in the industry is the amount of capacity (service) allocable to an equivalent residential connection (ERC) or equivalent living unit (ELU) expressed as the amount of capacity (gallons) allocated on an average daily basis. The level of service generally represents the amount of capacity allocable to an ELU, whether or not such capacity is actually used (commonly referred to as the "readiness-to-serve"). An ELU 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 System and generally the lowest level of usage requirements for a specifically metered account. The City's current method of connection fee application for utility development fees is based on applying a fee per ELU times an assigned number of ELUs based on the type of construction and a standard fee per ELU. Treating all residential type properties as one ELU and non-residential units based on type of use and fixture count. The following table summarizes the System's LOS levels:

Existing Levels of Service for Residential Customers
Existing Service Levels:
One (1) Water ELU = 180 gpd (ADF)
One (1) Wastewater ELU = 160 gpd (ADF)

gpd = gallons per day
ADF = Average Daily Flow

These LOS standards are consistent with the capacity planning and Florida Department of Environmental Protection (FDEP) permitting requirements 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 system development fees associated with the servicing of 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 system development charges; 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.

Functional Plant Categories		
Water Service [*]	Wastewater Service [*]	Other Plant
Supply/Transmission	Treatment/Disposal/Reclaimed Treatment	Equipment
Distribution/Hydrants/Meters	Transmission/Master Lift Stations	Indirect
	Collection/Local Lift Stations	Other

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

It is necessary to functionalize the utility plant into cost categories so that a proper fee can be developed. Generally, the costs of on-site facilities that serve a specific development or customer such as water distribution and wastewater collection lines, meters and services, and fire hydrants 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 2-1 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 (the most recent Fixed Asset records available at the time of the study). The following is a summary of the functionalization of the System's existing utility plant-in-service as shown in Table 2-1:

Water System and Wastewater System Fixed Assets				
	Water System [1]		Wastewater System [1]	
Function	Amount	Percent	Amount	Percent
Supply/Treatment Plant	$52,983,715	41.1%	$48,528,383	25.3%
Transmission Lines	34,121,763	26.5%	70,389,879	36.6%
Equipment/Hydrants/Meters	9,965,578	7.8%	6,123,201	3.2%
Distribution/Collection Lines	31,721,128	24.6%	67,081,653	34.9%
Totals	$128,792,184	100.00%	$192,123,116	100.00%

[1] Amounts as provided by City staff and found on Table 2-1.

ADDITIONAL CAPITAL INVESTMENT

The City's Water and Wastewater System Capital Improvement Program (CIP) for the Fiscal Years 2023 through 2027, 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 benefit current and future users of the System (e.g., existing plant renewal and replacement, reliability projects); and iii) new assets to serve existing customers and new growth.

As shown on Tables 2-2 and 2-3 at the end of this section, The CIP has recognized approximately $20.7 million in capital projects to be completed over the 5-year period for the Water System and $67.0 million in capital projects for the Wastewater System totaling $87.7 million for the combined System. For the purposes of the fee calculation, only production / treatment and major backbone transmission costs were recognized in the water and wastewater system development fee calculations. General transmission and distribution / 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., water meter installation fee); and iii) are often contributed as part of the development process (e.g., it would not be fair for a developer who has contributed the distribution / collection assets to pay an development charge that includes recovery of distribution / collection projects).

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

Derivation of Treatment and Major Transmission Capital Costs Recognized in Development Fee Study [1]		
	Water System	Wastewater System
Projects in Utility's Five-year CIP	$20,657,602	$66,993,398
Adjustment to Remove Grant/Developer Funded Projects	(2,000,000)	(6,756,485)
Adjustment to Remove Distribution/Collection/Other Projects	(4,910,935)	(6,610,065)
Adjustment for Estimated Asset Retirements	(3,312,774)	(16,821,134)
Total Treatment and Major Transmission Capital Costs Recognized in System Development Fees	$10,433,893	$36,805,714

[1] Amounts shown derived from Tables 2-2 and 2-3.

DESIGN OF WATER SYSTEM DEVELOPMENT FEE

As shown on Table 2-1 at the end of this report, the calculated development fee for the treatment and transmission component of the Water System is $1,545.00 per ELU. This represents a decrease in the fees of approximately one percent (1%) over current levels.

In the development of the proposed Water System Development Fee, several assumptions were utilized or incorporated. The major assumptions utilized in the design of the calculated Water System Development Fee are:

1. The Water System existing capital assets and capital improvement program as prepared by staff for the Fiscal Years 2023 through 2027 was reviewed and the capital costs were apportioned: i) by functional category; and ii) to existing and future users in the determination of the Water System Development 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 that 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 Water System by a developer), such amounts were not reflected as an appropriate cost to be recovered from the application of the Water System Development Fee. Capital expenditures that were considered to be renewals and replacements that provide benefit to existing and future customers a portion of the project cost was included in the analysis to the extent it presented an increase in investment basis in an asset. The CIP capital costs recognized in the Water System development Fee analysis are shown on Table 2-5 at the end of this report.

2. For the capital improvements identified as major treatment or 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 the nature and purpose of the project as described to us by the City.

3. No capital facility expansion costs associated with existing distribution facilities, including meters, hydrants, on-site distribution facilities, and services, have been included in the calculation of the Water System Development Charge since developers typically contribute such facilities or the City has adopted a separate fee (e.g., water meter connection fee) to recover the cost of such capital additions.

4. Because: i) the Water System is operated as an enterprise fund; ii) all financial resources received by the utility 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 system development charge associated with the financing of the capital investment to serve new development; and v) there are no other revenues received by the Water System from new development for the capital costs / utility plant reflected in the system development charge (e.g., ad valorem taxes on the property), no credit for the future payment of debt service allocable to the properties has been recognized. All development charge 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 development charges for ongoing expansion-related capital project financing or for the direct payment of the annual expansion-related debt service payments.

As shown on Table 2-5 at the end of this section, the Water System Development Fee was calculated utilizing: i) estimated capital costs for the supply, treatment and transmission system; and ii) current fixed asset and capacity data available to Raftelis regarding the Water System. By designing the Water System Development 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 meet the future needs of the Water 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 Table 2-5, the Water System Connection Fee might need to be adjusted accordingly.

The proposed development fee for the treatment and transmission component of the Water System is $1,545.00 per ELU. This represents a decrease in the fees of approximately 1% compared to current levels. This fee would be the per ELU amount that a new account would be charged in accordance with the City's development fee methodology. Based on the capital facilities associated with the determination of the charge, the functional breakdown of the components of the rate is as follows:

Calculation of Water System Development Fee	
Fee Component	With Reclaimed Water
Water Treatment Component	$863.05
Water Major Transmission Component	681.97
Total Combined Development Fee	$1,545.02
Total Proposed Water System Development Fee (Rounded)	**$1,545.00**

DESIGN OF WASTEWATER SYSTEM DEVELOPMENT FEE

As shown on Table 2-6 at the end of this section, the total calculated connection fee for the Wastewater System is $2,076 per ELU. This represents an increase in the fee of $536 or 34.8% when compared with the current fee of $1,540 per ELU. 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 increased costs associated with Wastewater System capacity.

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In the development of the proposed Wastewater System Development Fee, several assumptions were utilized or incorporated in the analysis. The major assumptions utilized in the design of the proposed Wastewater System Connection Fee are listed below:

1. The Wastewater System existing capital assets and capital improvement program as prepared by staff for the Fiscal Years 2023 through 2027 was reviewed and the capital costs were apportioned: i) by functional category; and ii) to existing and future users in the determination of the Wastewater System Development 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 that 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 Wastewater System by a developer), such amounts were not reflected as an appropriate cost to be recovered from the application of the Wastewater System Development Fee. Capital expenditures that were considered to be renewals and replacements that provide benefit to existing and future customers a portion of the project cost was included in the analysis to the extent it presented an increase in investment basis in an asset. The CIP capital costs recognized in the Wastewater System development Fee analysis are shown on Table 2-6 at the end of this report.

2. For the capital improvements identified as major treatment or 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 the nature and purpose of the project as described to us 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 Wastewater System Development Fee since the developer generally contributes such facilities, or City has adopted a separate fee (e.g., wastewater connection fee) to recover such capital additions. All capital improvements to such respective facilities in the CIP were also not recognized in the Wastewater System Development Fee analysis.

4. Because: i) the 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 fee 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 impact 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 tap-on (e.g., ad valorem taxes on the property), no credit for the future payment of debt service allocable to the properties has been recognized. All development 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 development fees for ongoing expansion-related capital project financing or for the direct payment of the annual expansion-related debt service payments.

As shown on Table 2-6 at the end of this section, the Wastewater System Development Fee was calculated utilizing: i) the estimated transmission-related capital costs of the Wastewater System; ii) the treatment- and disposal-related capital costs for the Wastewater System; and iii) current fixed asset and plant capacity data available to Raftelis regarding the City's Wastewater System. By designing the Wastewater System Development Fees 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 meet the future 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 2-6, the Wastewater System Development Fees may need to be adjusted accordingly.

As shown on Table 2-6 at the end of this section, the calculated Wastewater System Connection fee $2,076 per ELU, which is $536 or 34.8% higher than the existing Wastewater System Development Fee of $1,540 per ELU. This fee would be the per ELU amount that an account would be charged in accordance with the City's development fee application methodology and revised ELU factors. Based on the capital facilities associated with the determination of the charge, the functional breakdown of the components of the rate is as follows:

Calculation of Wastewater System Development Fee	
Fee Component	Cost
Wastewater Treatment Component	$998.98
Wastewater Major Transmission Component	1,077.33
Total Combined Development Fee	$2,076.31
Total Proposed Wastewater System Development Fee (Rounded)	**$2,076**

CONNECTION FEE COMPARISONS

In order to provide additional information to City regarding the existing and proposed Development Fees, a comparison of the existing and calculated fees for the City with similar related capital charges imposed by of other Florida jurisdictions was prepared. Table 2-7 at the end of this section, provides a comparison of the City's existing and proposed Development Fees for single-family residential connections (i.e., one [1] ELU of 180 gpd for the Water System and 160 gpd for the Wastewater System) with the fees or comparable charges currently imposed by other municipal / governmental water and wastewater 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 water and wastewater 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 impact 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. The capital costs associated with constructing reverse osmosis water treatment facilities, which treat brackish water, are higher than those of lime softening facilities, which treat freshwater.

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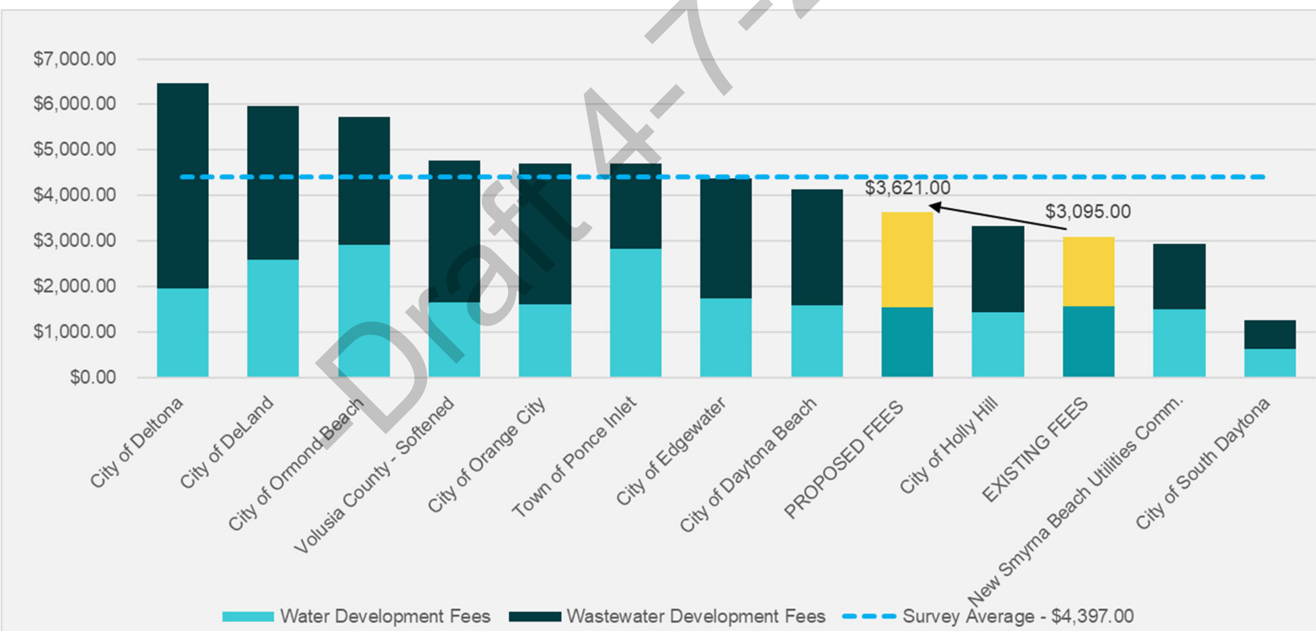
Some reasons why connection fees differ among utilities:

- Source of supply;
- Proximity to source of supply;
- Type of treatment;
- 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; or
- Administrative policies.

As shown on Table 2-7, the average System Development Fee per ELU for the governmental entities selected for this comparison are $3,621 per ELU. Of the surveyed utilities, the City of Deltona has the highest combined water and wastewater fees at $6,475.00 per ELU. City of South Daytona with a combined fee of $1,263.62 had the lowest of the surveyed utilities. The proposed water and wastewater connection fees are comparable with the average of similar fees charged by the surveyed utilities. Below if a comparison of the existing and proposed fees to the surveyed entities for reference.



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List of Tables and Appendices

SECTION 2: WATER, WASTEWATER, AND RECLAIMED WATER IMPACT FEES

Table 2-1
City of Port Orange, Florida
Development Fee Study

Summary of Existing Water and Wastewater Fixed Assets

Line No.	Function	Fixed Assets at Original Cost [1] Water	Wastewater	Total	Percentage of Total Water	Wastewater
	Existing Assets Included in Development Fees					
1	Supply and Treatment	$52,983,715	$45,204,398	$98,188,113	41.1%	23.5%
2	Reclaimed Treatment	0	3,323,985	3,323,985	0.0%	1.7%
3	Transmission	34,121,763	58,120,664	92,242,428	26.5%	30.3%
4	Reclaimed Transmission	0	12,269,215	12,269,215	0.0%	6.4%
5	Total Assets Included in Development Fees	$87,105,478	$118,918,262	$206,023,740	67.6%	61.9%
	Existing Assets Excluded from Impact Fees					
6	Hydrants/Meter Services	$5,513,276	$0	$5,513,276	4.3%	0.0%
7	Equipment	4,452,302	6,123,201	10,575,502	3.5%	3.2%
8	Distribution / Collection Lines	31,721,128	52,084,994	83,806,122	24.6%	27.1%
9	Reclaimed Distribution	0	14,996,659	14,996,659	0.0%	7.8%
10	Total Assets Excluded from Development Fees	$41,686,705	$73,204,854	$114,891,559	32.4%	38.1%
11	**Total Existing Fixed Assets**	$128,792,184	$192,123,116	$320,915,300	100.0%	100.0%

Footnotes:
[1] Reported by the City as of September 30, 2022.

Table 2-2
City of Port Orange, Florida
Development Fee Study

Summary of Water Capital Improvement Program By Plant Function Through Fiscal Year 2027

Line			Purpose	Existing		2023-2027		Net Amount	Functional Category [3]						Retirement Adjustment	
						Estimated		For Future	Supply and Treatment		Storage, Pumping & Transmission		Distribution/		Supply and	Storage, Pumping
No.	Project Description	Type	Expansion	New	Replace	Capital Cost [1]	Adjustments [2]	Expenditures	Existing	Expansion	Existing	Expansion	Other	Total	Treatment	& Transmission
	Major Capital Projects															
1	Water Treatment Plant R & R - Equipment	Treatment	0.00%	0.00%	100.00%	$1,050,000	$0	$1,050,000	$1,050,000	$0	$0	$0	$0	$1,050,000	$407,754	$0
2	Emergency Utility Repairs	Other	0.00%	0.00%	100.00%	416,667	0	416,667	0	0	0	0	416,667	416,667	0	0
3	Central Lab Expansion	Treatment	0.00%	100.00%	0.00%	126,667	0	126,667	126,667	0	0	0	0	126,667	0	0
4	Lab Sample Stations	Treatment	0.00%	100.00%	0.00%	133,333	0	133,333	133,333	0	0	0	0	133,333	0	0
5	Field Operations - Water System Replacements	Trans	0.00%	25.00%	75.00%	1,600,000	0	1,600,000	0	0	1,600,000	0	0	1,600,000	0	466,004
6	WTP - Telemetry Instrument/Control Sys	Treatment	0.00%	0.00%	100.00%	250,000	0	250,000	250,000	0	0	0	0	250,000	97,084	0
7	Generator Replacements	Other	0.00%	0.00%	100.00%	800,000	0	800,000	0	0	0	0	800,000	800,000	0	0
8	Generator Replacements	Other	0.00%	0.00%	100.00%	2,500,000	0	2,500,000	0	0	0	0	2,500,000	2,500,000	0	0
9	City Wide Class Pipe Replacement	Trans	0.00%	0.00%	100.00%	1,420,000	0	1,420,000	0	0	1,420,000	0	0	1,420,000	0	551,439
10	Field Operations - New Facility	Trans	0.00%	100.00%	0.00%	1,333,333	0	1,333,333	0	0	1,333,333	0	0	1,333,333	0	0
11	Ridgewood Avenue Water Main Replacement	Trans	0.00%	84.00%	16.00%	2,150,000	0	2,150,000	0	0	2,150,000	0	0	2,150,000	0	133,588
12	Water Treatment Plant-1 Million Gal Wtr Storage Tank	Storage	0.00%	100.00%	0.00%	2,000,000	0	2,000,000	0	0	2,000,000	0	0	2,000,000	0	0
13	Water Treatment Plant-1 Million Gal Wtr Storage Tank	Storage	0.00%	100.00%	0.00%	1,000,000	0	1,000,000	0	0	1,000,000	0	0	1,000,000	0	0
14	Production Well Replacement	Supply	0.00%	0.00%	100.00%	1,000,000	0	1,000,000	1,000,000	0	0	0	0	1,000,000	388,337	0
15	Engineering - Taylor Road Improvements	Trans	0.00%	0.00%	100.00%	266,667	0	266,667	0	0	266,667	0	0	266,667	0	103,557
16	Engineering - Taylor Road Improvements	Trans	0.00%	100.00%	0.00%	266,667	0	266,667	0	0	266,667	0	0	266,667	0	0
17	WTP - Raw Water Main Replacement	Supply	0.00%	0.00%	100.00%	3,000,000	0	3,000,000	3,000,000	0	0	0	0	3,000,000	1,165,011	0
18	Engineering - Utility Coordination and Relocation	Other	0.00%	0.00%	100.00%	25,000	0	25,000	0	0	0	0	25,000	25,000	0	0
19	Engineering - Water System Extensions/Upsizing	Trans	0.00%	100.00%	0.00%	150,000	0	150,000	0	0	150,000	0	0	150,000	0	0
20	Engineering - City Cost Participation Project	Other	0.00%	0.00%	100.00%	50,000	0	50,000	0	0	0	0	50,000	50,000	0	0
21	Other Miscellaneous Adjustments	Other	0.00%	0.00%	100.00%	0	0	0	0	0	0	0	0	0	0	0
22	**Subtotal Major Capital Projects**					19,538,333	0	19,538,333	5,560,000	0	10,186,667	0	3,791,667	19,538,333	2,058,186	1,254,588
	Capital Outlay Projects															
23	Water Capital Outlay Projects	Other	0.00%	0.00%	100.00%	$439,527	$0	$439,527	$0	$0	$0	$0	$439,527	$439,527	$0	$0
24	**Subtotal Capital Outlay Projects**					439,527	0	439,527	0	0	0	0	439,527	439,527	0	0
	Fleet Replacement															
	Water Production															
25	420E BACKHOE	Other	0.00%	0.00%	100.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	2500HD 4X4 UTILITY	Other	0.00%	0.00%	100.00%	42,000	0	42,000	0	0	0	0	42,000	42,000	0	0
27	TACOMA 4X4 PICKUP	Other	0.00%	0.00%	100.00%	25,000	0	25,000	0	0	0	0	25,000	25,000	0	0
28	TACOMA 4X4 PICKUP	Other	0.00%	0.00%	100.00%	25,000	0	25,000	0	0	0	0	25,000	25,000	0	0
29	FORD ESCAPE	Other	0.00%	0.00%	100.00%	22,000	0	22,000	0	0	0	0	22,000	22,000	0	0
30	FRONTIER 4X4	Other	0.00%	0.00%	100.00%	25,000	0	25,000	0	0	0	0	25,000	25,000	0	0
31	FRONTIER 4X4	Other	0.00%	0.00%	100.00%	25,000	0	25,000	0	0	0	0	25,000	25,000	0	0
32	Subtotal Water Production Fleet Replacement					164,000	0	164,000	0	0	0	0	164,000	164,000	0	0
	Meter Readers															
33	SILVERADO PICKUP	Other	0.00%	0.00%	100.00%	$11,371	$0	$11,371	$0	$0	$0	$0	$11,371	$11,371	$0	$0
34	SILVERADO PICKUP	Other	0.00%	0.00%	100.00%	11,371	0	11,371	0	0	0	0	11,371	11,371	0	0
35	F150 PICKUP	Other	0.00%	0.00%	100.00%	11,826	0	11,826	0	0	0	0	11,826	11,826	0	0
36	F150 PICKUP	Other	0.00%	0.00%	100.00%	11,826	0	11,826	0	0	0	0	11,826	11,826	0	0
37	FRONTIER	Other	0.00%	0.00%	100.00%	12,281	0	12,281	0	0	0	0	12,281	12,281	0	0
38	Subtotal Meter Readers Fleet Replacement					58,674	0	58,674	0	0	0	0	58,674	58,674	0	0
	Public Utilities Maintenance															
39	2500HD UTILITY	Other	0.00%	0.00%	100.00%	$14,625	$0	$14,625	$0	$0	$0	$0	$14,625	$14,625	$0	$0
40	2500HD UTILITY	Other	0.00%	0.00%	100.00%	14,625	0	14,625	0	0	0	0	14,625	14,625	0	0
41	2500HD UTILITY	Other	0.00%	0.00%	100.00%	14,625	0	14,625	0	0	0	0	14,625	14,625	0	0
42	TRANSIT CARGO VAN	Other	0.00%	0.00%	100.00%	10,968	0	10,968	0	0	0	0	10,968	10,968	0	0
43	F550 CAMERA TRUCK	Other	0.00%	0.00%	100.00%	68,553	0	68,553	0	0	0	0	68,553	68,553	0	0
44	DURASTAR 5 YD. DUMP	Other	0.00%	0.00%	100.00%	36,561	0	36,561	0	0	0	0	36,561	36,561	0	0
45	F350 UTILITY	Other	0.00%	0.00%	100.00%	13,711	0	13,711	0	0	0	0	13,711	13,711	0	0
46	F250 UTILITY W/ LIFTGATE	Other	0.00%	0.00%	100.00%	17,824	0	17,824	0	0	0	0	17,824	17,824	0	0
47	F250 UTILITY W/ LIFTGATE	Other	0.00%	0.00%	100.00%	13,711	0	13,711	0	0	0	0	13,711	13,711	0	0

Table 2-2
City of Port Orange, Florida
Development Fee Study

Summary of Water Capital Improvement Program By Plant Function Through Fiscal Year 2027

Line No.	Project Description	Type	Purpose: Expansion	Purpose: Existing New	Purpose: Existing Replace	2023-2027 Estimated Capital Cost [1]	Adjustments [2]	Net Amount For Future Expenditures	Functional Category [3]: Supply and Treatment Existing	Supply and Treatment Expansion	Storage, Pumping & Transmission Existing	Storage, Pumping & Transmission Expansion	Distribution/ Other	Total	Retirement Adjustment: Supply and Treatment	Retirement Adjustment: Storage, Pumping & Transmission
48	F250 UTILITY W/ LIFTGATE	Other	0.00%	0.00%	100.00%	13,711	0	13,711	0	0	0	0	13,711	13,711	0	0
49	VALVE EXERCISING MACHINE/TRLR	Other	0.00%	0.00%	100.00%	28,335	0	28,335	0	0	0	0	28,335	28,335	0	0
50	F250 UTILITY	Other	0.00%	0.00%	100.00%	13,711	0	13,711	0	0	0	0	13,711	13,711	0	0
51	F250 UTILITY CREWCAB	Other	0.00%	0.00%	100.00%	13,711	0	13,711	0	0	0	0	13,711	13,711	0	0
52	F250 UTILITY W/TOMMYGATE	Other	0.00%	0.00%	100.00%	28,335	0	28,335	0	0	0	0	28,335	28,335	0	0
53	EXPLORER SUV	Other	0.00%	0.00%	100.00%	17,824	0	17,824	0	0	0	0	17,824	17,824	0	0
54	F550 CAMERA TRUCK	Other	0.00%	0.00%	100.00%	68,553	0	68,553	0	0	0	0	68,553	68,553	0	0

Table 2-2
City of Port Orange, Florida
Development Fee Study

Summary of Water Capital Improvement Program By Plant Function Through Fiscal Year 2027

Line No.	Project Description	Type	Purpose: Expansion	Purpose: Existing New	Purpose: Existing Replace	2023-2027 Estimated Capital Cost [1]	Adjustments [2]	Net Amount For Future Expenditures	Functional Category [3]: Supply and Treatment Existing	Supply and Treatment Expansion	Storage, Pumping & Transmission Existing	Storage, Pumping & Transmission Expansion	Distribution/ Other	Total	Retirement Adjustment: Supply and Treatment	Retirement Adjustment: Storage, Pumping & Transmission
55	Subtotal Public Utilities Maintenance Fleet Replacement					389,379	0	389,379	0	0	0	0	389,379	389,379	0	0
	Laboratory Operations															
56	FRONTIER PICKUP	Other	0.00%	0.00%	100.00%	$9,363	$0	$9,363	$0	$0	$0	$0	$9,363	$9,363	$0	$0
57	FRONTIER PICKUP	Other	0.00%	0.00%	100.00%	9,363	0	9,363	0	0	0	0	9,363	9,363	0	0
58	Subtotal Laboratory Operations Fleet Replacement					18,726	0	18,726	0	0	0	0	18,726	18,726	0	0
	Public Utilities Administration															
59	F150 PICKUP	Other	0.00%	0.00%	100.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
60	F150 4X4	Other	0.00%	0.00%	100.00%	12,691	0	12,691	0	0	0	0	12,691	12,691	0	0
61	FUSION SEDAN	Other	0.00%	0.00%	100.00%	9,871	0	9,871	0	0	0	0	9,871	9,871	0	0
62	ESCAPE	Other	0.00%	0.00%	100.00%	12,691	0	12,691	0	0	0	0	12,691	12,691	0	0
63	Subtotal Public Utilities Administration Fleet Replacement					35,253	0	35,253	0	0	0	0	35,253	35,253	0	0
	Warehouse															
64	FORKLIFT	Other	0.00%	0.00%	100.00%	$13,711	$0	$13,711	$0	$0	$0	$0	$13,711	$13,711	$0	$0
65	Subtotal Warehouse Fleet Replacement					13,711	0	13,711	0	0	0	0	13,711	13,711	0	0
66	**Subtotal Fleet Replacement**					679,742	0	679,742	0	0	0	0	679,742	679,742	0	0
67	**Water System Capital Projects**					$20,657,602	$0	$20,657,602	$5,560,000	$0	$10,186,667	$0	$4,910,935	$20,657,602	$2,058,186	$1,254,588
68	**PERCENT OF TOTAL**							100.00%	26.92%	0.00%	49.31%	0.00%	23.77%	100.00%	9.96%	6.07%

Footnotes:

[1] Amounts shown reflect the Multi-Year Capital Program as provided by the City.

[2] Downward adjustments reflect projects: i) anticipated to be funded by grants as identified by the City; ii) recognized in the existing assets summary to be consistent with existing capacity assumptions; or iii) not considered applicable to the fee determination process.

[3] Assets are categorized based on information provided by the City.

Table 2-3
City of Port Orange, Florida
Development Fee Study

Summary of Wastewater Capital Improvement Program By Plant Function Through Fiscal Year 2027

Line No.	Project Description	Type	Purpose: Expansion	Purpose: Existing New	Purpose: Existing Replace	2023-2027 Estimated Capital Cost [1]	Adjustments [2]	Net Amount For Future Expenditures	Functional Category [3]: Wastewater Treatment Existing	Wastewater Treatment Expansion	Transmission Existing	Transmission Expansion	Collection/ Other	Total	Retirement Adjustment: Treatment	Retirement Adjustment: Transmission
	Major Capital Projects															
1	Field Operations - Sewer System Rehabilitation (Pipelining)	Trans	0.00%	0.00%	100.00%	$3,750,000	$0	$3,750,000	$0	$0	$3,750,000	$0	$0	$3,750,000	$0	$1,544,950
2	Field Operations - Sewer System Rehabilitation (Pipelining)	Trans	0.00%	0.00%	100.00%	750,000	(750,000)	0	0	0	0	0	0	0	0	0
3	Emergency Utility Repairs	Other	0.00%	0.00%	100.00%	833,333	0	833,333	0	0	0	0	833,333	833,333	0	0
4	Williamson Regional Lift Station Rehab	Trans	0.00%	0.00%	100.00%	1,650,000	0	1,650,000	0	0	1,650,000	0	0	1,650,000	0	679,778
5	Sugar Forest Lift Station Rehab	Trans	0.00%	0.00%	100.00%	950,000	0	950,000	0	0	950,000	0	0	950,000	0	391,387
6	Gateway - Lowes Lift Station Rehab	Trans	0.00%	0.00%	100.00%	550,000	0	550,000	0	0	550,000	0	0	550,000	0	226,593
7	Central Lab Expansion	Treatment	0.00%	100.00%	0.00%	253,333	0	253,333	253,333	0	0	0	0	253,333	0	0
8	Lab Sample Stations	Treatment	0.00%	100.00%	0.00%	266,667	0	266,667	266,667	0	0	0	0	266,667	0	0
9	WRF - Telemetry Instrument/Control Sys	Treatment	0.00%	0.00%	100.00%	940,000	0	940,000	940,000	0	0	0	0	940,000	344,082	0
10	Water Reclamation Facility - R&R	Treatment	0.00%	0.00%	100.00%	2,100,000	0	2,100,000	2,100,000	0	0	0	0	2,100,000	768,694	0
11	Water Reclamation Facility - R&R	Treatment	0.00%	0.00%	100.00%	600,000	0	600,000	600,000	0	0	0	0	600,000	219,627	0
12	WRF Electric System Repair/Replacement	Treatment	0.00%	0.00%	100.00%	0	0	0	0	0	0	0	0	0	0	0
13	WRF Electric System Repair/Replacement	Treatment	0.00%	0.00%	100.00%	500,000	0	500,000	500,000	0	0	0	0	500,000	183,022	0
14	Generator Replacements	Other	0.00%	0.00%	100.00%	800,000	0	800,000	0	0	0	0	800,000	800,000	0	0
15	Generator Replacements	Other	0.00%	0.00%	100.00%	2,500,000	0	2,500,000	0	0	0	0	2,500,000	2,500,000	0	0
16	City Wide Class Pipe Replacement	Trans	0.00%	0.00%	100.00%	2,840,000	0	2,840,000	0	0	2,840,000	0	0	2,840,000	0	1,170,042
17	Field Operations - New Facility	Trans	0.00%	100.00%	0.00%	0	0	0	0	0	0	0	0	0	0	0
18	Field Operations - New Facility	Trans	0.00%	100.00%	0.00%	2,666,667	0	2,666,667	0	0	2,666,667	0	0	2,666,667	0	0
19	WRF- Filter System Rehab	Treatment	0.00%	0.00%	100.00%	2,500,000	0	2,500,000	2,500,000	0	0	0	0	2,500,000	915,112	0
20	WRF- Filter System Rehab	Treatment	0.00%	0.00%	100.00%	500,000	0	500,000	500,000	0	0	0	0	500,000	183,022	0
21	WRF Operations Building Expansion	Treatment	0.00%	100.00%	0.00%	500,000	0	500,000	500,000	0	0	0	0	500,000	0	0
22	Engineering - Taylor Road Improvements	Trans	0.00%	0.00%	100.00%	533,333	0	533,333	0	0	533,333	0	0	533,333	0	219,726
23	Engineering - Taylor Road Improvements	Trans	0.00%	100.00%	0.00%	533,333	0	533,333	0	0	533,333	0	0	533,333	0	0
24	WRF Nutrient Removal Process Improvements	Treatment	0.00%	0.00%	100.00%	0	0	0	0	0	0	0	0	0	0	0
25	WRF Nutrient Removal Process Improvements	Treatment	0.00%	0.00%	100.00%	25,000,000	0	25,000,000	25,000,000	0	0	0	0	25,000,000	9,151,122	0
26	Engineering - Utility Coordination and Relocation	Other	0.00%	0.00%	100.00%	50,000	0	50,000	0	0	0	0	50,000	50,000	0	0
27	Engineering - City Cost Participation Project	Other	0.00%	0.00%	100.00%	50,000	0	50,000	0	0	0	0	50,000	50,000	0	0
28	Field Operations - Sewer System Expansion	Trans	0.00%	42.86%	57.14%	3,500,000	0	3,500,000	0	0	3,500,000	0	0	3,500,000	0	823,974
29	Field Operations - Sewer System Expansion	Trans	0.00%	100.00%	0.00%	2,500,000	0	2,500,000	0	0	2,500,000	0	0	2,500,000	0	0
30	Field Operations - Sewer System Expansion	Trans	0.00%	100.00%	0.00%	2,000,000	(2,000,000)	0	0	0	0	0	0	0	0	0
31	Water Reclamation Facility - Water Reuse Program	Treatment	0.00%	100.00%	0.00%	500,000	0	500,000	500,000	0	0	0	0	500,000	0	0
32	Water Reclamation Facility - Water Reuse Program	Treatment	0.00%	100.00%	0.00%	4,500,000	0	4,500,000	4,500,000	0	0	0	0	4,500,000	0	0
33	Sewer System Rehab - Force Main River Crossing	Trans	0.00%	0.00%	100.00%	0	0	0	0	0	0	0	0	0	0	0
34	Other Miscellaneous Adjustments	Other	0.00%	0.00%	100.00%	0	0	0	0	0	0	0	0	0	0	0
35	**Subtotal Major Capital Projects**					64,616,667	(2,750,000)	61,866,667	38,160,000	0	19,473,333	0	4,233,333	61,866,667	11,764,683	5,056,451
	Capital Outlay Projects															
36	Water Capital Outlay Projects	Other	0.00%	0.00%	100.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
37	Wastewater Capital Outlay Projects	Other	0.00%	0.00%	100.00%	1,389,548	0	1,389,548	0	0	0	0	1,389,548	1,389,548	0	0
38	Reclaimed Water Capital Projects	Other	0.00%	0.00%	100.00%	105,925	0	105,925	0	0	0	0	105,925	105,925	0	0
39	**Subtotal Capital Outlay Projects**					1,495,473	0	1,495,473	0	0	0	0	1,495,473	1,495,473	0	0
	Fleet Replacement															
	Wastewater															
40	SILVERADO 4X4 PICKUP	Other	0.00%	0.00%	100.00%	$27,000	$0	$27,000	$0	$0	$0	$0	$27,000	$27,000	$0	$0
41	F250 W/3200LB CRANE	Other	0.00%	0.00%	100.00%	44,000	0	44,000	0	0	0	0	44,000	44,000	0	0
42	F250 W/3200LB CRANE	Other	0.00%	0.00%	100.00%	44,000	0	44,000	0	0	0	0	44,000	44,000	0	0
43	1500 EXPRESS CARGO VAN	Other	0.00%	0.00%	100.00%	27,000	0	27,000	0	0	0	0	27,000	27,000	0	0
44	F450 W/5000LB CRANE	Other	0.00%	0.00%	100.00%	67,000	0	67,000	0	0	0	0	67,000	67,000	0	0
45	F150 4X2 PICKUP	Other	0.00%	0.00%	100.00%	26,000	0	26,000	0	0	0	0	26,000	26,000	0	0
46	FRONTIER 4X4 EXT. CAB PICKUP	Other	0.00%	0.00%	100.00%	26,000	0	26,000	0	0	0	0	26,000	26,000	0	0
47	Subtotal Wastewater Fleet Replacement					261,000	0	261,000	0	0	0	0	261,000	261,000	0	0
	Meter Readers															
48	SILVERADO PICKUP	Other	0.00%	0.00%	100.00%	$13,629	$0	$13,629	$0	$0	$0	$0	$13,629	$13,629	$0	$0
49	SILVERADO PICKUP	Other	0.00%	0.00%	100.00%	13,629	0	13,629	0	0	0	0	13,629	13,629	0	0
50	F150 PICKUP	Other	0.00%	0.00%	100.00%	14,174	0	14,174	0	0	0	0	14,174	14,174	0	0

Table 2-3
City of Port Orange, Florida
Development Fee Study

Summary of Wastewater Capital Improvement Program By Plant Function Through Fiscal Year 2027

Line No.	Project Description	Type	Purpose Expansion	Purpose Existing New	Purpose Existing Replace	2023-2027 Estimated Capital Cost [1]	Adjustments [2]	Net Amount For Future Expenditures	Functional Category [3] Wastewater Treatment Existing	Wastewater Treatment Expansion	Transmission Existing	Transmission Expansion	Collection/ Other	Total	Retirement Adjustment Treatment	Retirement Adjustment Transmission
51	F150 PICKUP	Other	0.00%	0.00%	100.00%	14,174	0	14,174	0	0	0	0	14,174	14,174	0	0
52	FRONTIER	Other	0.00%	0.00%	100.00%	14,719	0	14,719	0	0	0	0	14,719	14,719	0	0
53	Subtotal Meter Readers Fleet Replacement					70,326	0	70,326	0	0	0	0	70,326	70,326	0	0
	Public Utilities Maintenance															
54	2500HD UTILITY	Other	0.00%	0.00%	100.00%	$17,375	$0	$17,375	$0	$0	$0	$0	$17,375	$17,375	$0	$0
55	2500HD UTILITY	Other	0.00%	0.00%	100.00%	17,375	0	17,375	0	0	0	0	17,375	17,375	0	0
56	2500HD UTILITY	Other	0.00%	0.00%	100.00%	17,375	0	17,375	0	0	0	0	17,375	17,375	0	0
57	TRANSIT CARGO VAN	Other	0.00%	0.00%	100.00%	13,032	0	13,032	0	0	0	0	13,032	13,032	0	0
58	F550 CAMERA TRUCK	Other	0.00%	0.00%	100.00%	81,447	0	81,447	0	0	0	0	81,447	81,447	0	0
59	DURASTAR 5 YD. DUMP	Other	0.00%	0.00%	100.00%	43,439	0	43,439	0	0	0	0	43,439	43,439	0	0
60	F350 UTILITY	Other	0.00%	0.00%	100.00%	16,289	0	16,289	0	0	0	0	16,289	16,289	0	0
61	F250 UTILITY W/ LIFTGATE	Other	0.00%	0.00%	100.00%	21,176	0	21,176	0	0	0	0	21,176	21,176	0	0
62	F250 UTILITY W/ LIFTGATE	Other	0.00%	0.00%	100.00%	16,289	0	16,289	0	0	0	0	16,289	16,289	0	0
63	F250 UTILITY W/ LIFTGATE	Other	0.00%	0.00%	100.00%	16,289	0	16,289	0	0	0	0	16,289	16,289	0	0
64	VALVE EXERCISING MACHINE/TRLR	Other	0.00%	0.00%	100.00%	33,665	0	33,665	0	0	0	0	33,665	33,665	0	0
65	F250 UTILITY	Other	0.00%	0.00%	100.00%	16,289	0	16,289	0	0	0	0	16,289	16,289	0	0
66	F250 UTILITY CREWCAB	Other	0.00%	0.00%	100.00%	16,289	0	16,289	0	0	0	0	16,289	16,289	0	0
67	F250 UTILITY W/TOMMYGATE	Other	0.00%	0.00%	100.00%	33,665	0	33,665	0	0	0	0	33,665	33,665	0	0
68	EXPLORER SUV	Other	0.00%	0.00%	100.00%	21,176	0	21,176	0	0	0	0	21,176	21,176	0	0
69	F550 CAMERA TRUCK	Other	0.00%	0.00%	100.00%	81,447	0	81,447	0	0	0	0	81,447	81,447	0	0
70	Subtotal Public Utilities Maintenance Fleet Replacement					462,621	0	462,621	0	0	0	0	462,621	462,621	0	0
	Laboratory Operations															
71	FRONTIER PICKUP	Other	0.00%	0.00%	100.00%	$15,637	$0	$15,637	$0	$0	$0	$0	$15,637	$15,637	$0	$0
72	FRONTIER PICKUP	Other	0.00%	0.00%	100.00%	15,637	0	15,637	0	0	0	0	15,637	15,637	0	0
73	Subtotal Laboratory Operations Fleet Replacement					31,274	0	31,274	0	0	0	0	31,274	31,274	0	0
	Public Utilities Administration															
74	F150 4X4	Other	0.00%	0.00%	100.00%	$14,309	$0	$14,309	$0	$0	$0	$0	$14,309	$14,309	$0	$0
75	FUSION SEDAN	Other	0.00%	0.00%	100.00%	11,129	0	11,129	0	0	0	0	11,129	11,129	0	0
76	ESCAPE	Other	0.00%	0.00%	100.00%	14,309	0	14,309	0	0	0	0	14,309	14,309	0	0
77	Subtotal Public Utilities Administration Fleet Replacement					39,747	0	39,747	0	0	0	0	39,747	39,747	0	0
	Warehouse															
78	FORKLIFT	Other	0.00%	0.00%	100.00%	$16,289	$0	$16,289	$0	$0	$0	$0	$16,289	$16,289	$0	$0
79	Subtotal Warehouse Fleet Replacement					16,289	0	16,289	0	0	0	0	16,289	16,289	0	0
80	**Subtotal Fleet Replacement**					881,258	0	881,258	0	0	0	0	881,258	881,258	0	0
81	**TOTAL WASTEWATER PROJECTS**					$66,993,398	($2,750,000)	$64,243,398	$38,160,000	$0	$19,473,333	$0	$6,610,065	$64,243,398	$11,764,683	$5,056,451
82	**PERCENT OF TOTAL**							100.00%	59.40%	0.00%	30.31%	0.00%	10.29%	100.00%	18.31%	7.87%

Footnotes:

[1] Amounts shown reflect the Multi-Year Capital Program as provided by the City.

[2] Downward adjustments reflect projects: i) anticipated to be funded by grants as identified by the City; ii) recognized in the existing assets summary to be consistent with existing capacity assumptions; or iii) renewal and replacement projects not considered applicable to the fee determination process.

[3] Assets are categorized based on information provided by the City.

Table 2-4
City of Port Orange, Florida
Development Fee Study

Summary of Existing & Available Water and Wastewater Treatment Capacity

Line No.	Description	Amounts
	Water System:	
	Plant Capacity	
1	Plant Capacity (MDG) (MDF)	15.000
2	Total Capacity (MDG) (MDF)	15.000
	Plant Flows	
3	Total Capacity (MDG) (MDF)	15.000
4	Maximum Historical Peaking Factor [2]	1.320
5	Adjusted Capacity Average Daily Flow (MGD) (ADF)	11.364
	Available Plant Capacity for New Growth	
6	Adjusted Capacity Average Daily Flow (MGD) (ADF)	11.364
7	Existing Average Daily Flow (MGD) (ADF)	(6.240)
8	Capacity Available for New Growth (MGD) (ADF)	5.123
9	Percentage of Plant Capacity	45.08%
	Wastewater System:	
	Plant Capacity	
10	Wastewater Plant Capacity (MGD) (ADF)	12.000
11	Total Capacity (MDG) (ADF)	12.000
	Plant Flows	
12	Existing Average Daily Flow (MGD) (ADF) [1]	7.036
	Available Plant Capacity for New Growth	
13	Total Capacity (MDG) (ADF)	12.000
14	Existing Average Daily Flow (MGD) (ADF)	(7.036)
15	Capacity Available for New Growth (MGD) (ADF)	4.964
16	Percentage of Plant Capacity	41.37%

Footnotes:
[1] Amounts shown based on historical treatment data as provided by the City.
[2] Amount based on historical peak flow data as it compares to the System historical average flow data for FY 2019 - 2022.

Table 2-5
City of Port Orange, Florida
Development Fee Study

Design of Water Development Fee

Line No.	Description	Amount
	Total Estimated Cost of Existing Water Production and Treatment Facilities:	
1	Installed Cost - Existing Facilities [1]	$52,983,715
2	Additional Costs Capitalized - CIP [2]	5,560,000
3	Less Anticipated Retirements [3]	(2,058,186)
4	Less Receipt of Grant Funds [4]	(2,000,000)
5	Subtotal Water Production and Treatment Facilities	$54,485,529
6	Existing Permitted Capacity of Plant Facilities (MGD) (ADF) [5]	11.364
7	Existing Average Daily Flow (MGD) (ADF) [6]	6.244
8	Dwelling Unit Factor - (GPD) (ADF) [7]	180.0
9	Estimated Dwelling Units Permitted to be Served by Existing Facilities	63,131
10	Percent Remaining Capacity of Existing Facilities	45.05%
11	Allocation of Existing Facilities to Incremental Growth	$24,546,386
12	Rate per Dwelling Unit Associated with Existing Facilities	$863.05
	Primary Transmission System:	
13	Existing Facilities [8]	$34,121,763
14	Additional Costs Capitalized - CIP [9]	10,186,667
15	Less Anticipated Retirements [3]	(1,254,588)
16	Less Receipt of Grant Funds [4]	0
17	Total Primary Transmission Facility Costs	$43,053,842
18	Estimated Dwelling Units Served by Existing Facilities [10]	63,131
19	Estimated Future Dwelling Units served by Transmission Facilities [10]	0
20	Total Estimated Dwelling Units served by Transmission Facilities [10]	63,131
21	Net Rate per Dwelling Unit of Primary Transmission Facilities	$681.97
22	**Total Combined Rate per Dwelling Unit After Rate Adjustment**	**$1,545.02**
23	**Rounded Rate per Dwelling Unit**	**$1,545.00**
24	Cost Per Gallon	$8.58
25	Existing Rate per Gallon	$8.64
26	Existing Rate per Dwelling Unit	$1,555.00
27	Proposed Increase / (Decrease)	($10.00)

ADF = Average Daily Flow
GPD = Gallons per Day

Footnotes continued on the following page.

Table 2-5
City of Port Orange, Florida
Development Fee Study

Design of Water Development Fee

Footnotes:

[1] Amount based on Table 2-1 and reflects water production and treatment assets currently in service.

[2] Amount derived from Table 2-2 and reflects the planned upgrades to the existing water production and treatment facilities.

[3] Amounts derived from City of Port Orange, Florida fixed asset data and reflect estimated fixed asset retirements due to the imposition of the capital improvement plan of the City which recognizes the replacement of such assets classified in the total treatment and/or transmission function.

[4] Total cost of facilities is reduced by grants and other outside funding sources, if any, as provided by the City.

[5] Amount reflects the maximum design capacity of the existing facilities and is shown in detail as follows:

Description	Plant Capacity
Plant Capacity (MDG) (MDF)	15.000
Capacity to Be Added During Forecast Period: 2023 - 2027 (MGD-MDF)	0.000
Total Capacity (MDG) (MDF)	15.000
Total Capacity (MDG) (MDF)	15.000
Maximum Historical Peaking Factor [*]	1.320
Adjusted Capacity Average Daily Flow (MGD) (ADF)	11.364

[*] Amount based on historical peak flow data as it compares to the System historical average flow data for FY 2019 - 2022.

[6] Amount reflects the average daily flow for provided historical flow data for Fiscal Years January 2019 through August 2022.

[7] Amount reflects the City's level of service provided for a residential dwelling unit.

[8] Amount based on Table 2-1 and reflects water transmission assets currently in service.

[9] Amount derived from Table 2-2 and reflects the planned upgrades to the existing water transmission system.

[10] Amount assumes transmission capacity is consistent with the existing and estimated future water treatment capacity.

Table 2-6
City of Port Orange, Florida
Development Fee Study

Design of Wastewater Development Fee

Line No.	Description	Amount
	Total Estimated Cost of Existing Wastewater Treatment and Disposal Facilities:	
1	Installed Cost - Existing Facilities [1]	$48,528,383
2	Additional Costs Capitalized - CIP [2]	38,160,000
3	Less Anticipated Retirements [3]	(11,764,683)
4	Less Receipt of Grant Funds [4]	0
5	Subtotal Wastewater Treatment and Disposal Facilities	$74,923,700
6	Existing Permitted Capacity of Plant Facilities (MGD) (ADF) [5]	12.000
7	Existing Average Daily Flow (MGD) (ADF) [6]	7.036
8	Dwelling Unit Factor - (GPD) (ADF) [7]	160.0
9	Estimated Dwelling Units Permitted to be Served by Existing Facilities	75,000
10	Percent Remaining Capacity of Existing Facilities	41.37%
11	Allocation of Existing Facilities to Incremental Growth	$30,994,760
12	Rate per Dwelling Unit Associated with Existing Facilities	$998.98
	Primary Transmission System:	
13	Existing Facilities [8]	$70,389,879
14	Additional Costs Capitalized - CIP [9]	19,473,333
15	Less Anticipated Retirements [3]	(5,056,451)
16	Less Receipt of Grant Funds [4]	(4,006,485)
17	Total Primary Transmission Facility Costs	$80,800,277
18	Estimated Dwelling Units Served by Existing Facilities [10]	75,000
19	Estimated Future Dwelling Units served by Transmission Facilities [10]	0
20	Total Estimated Dwelling Units served by Transmission Facilities [10]	75,000
21	Net Rate per Dwelling Unit of Primary Transmission Facilities	$1,077.33
22	**Total Combined Rate per Dwelling Unit After Rate Adjustment**	**$2,076.31**
23	**Rounded Rate per Dwelling Unit**	**$2,076.00**
24	Cost Per Gallon	$12.98
25	Existing Rate per Gallon	$9.63
26	Existing Rate per Dwelling Unit	$1,540.00
27	Proposed Increase / (Decrease)	$536.00

ADF = Average Daily Flow
GPD = Gallons per Day

Footnotes continued on the following page.

Table 2-6
City of Port Orange, Florida
Development Fee Study

Design of Wastewater Development Fee

Footnotes:

[1] Amount based on Table 2-1 and reflects wastewater treatment and disposal assets currently in service.

[2] Amount derived from Table 2-3 and reflects the planned upgrades to the existing wastewater treatment and disposal facilities.

[3] Amounts derived from City of Port Orange, Florida fixed asset data and reflect estimated fixed asset retirements due to the imposition of the capital improvement plan of the City which recognizes the replacement of such assets classified in the total treatment and/or transmission function.

[4] Total cost of facilities is reduced by grants and other outside funding sources, if any, as provided by the City.

[5] Amount reflects the maximum design capacity of the existing facilities and is shown in detail as follows:

Description	Plant Capacity
Plant Capacity (MDG) (ADF)	12.000
Capacity to Be Added During Forecast Period: 2023 - 2027 (MGD-ADF)	0.000
Total Capacity (MDG) (ADF)	12.000

[6] Amount reflects the average daily flow for provided historical flow data for Fiscal Years January 2019 through July 2022.

[7] Amount reflects the City's proposed level of service provided for a residential dwelling unit.

[8] Amount based on Table 2-1 and reflects wastewater transmission assets currently in service.

[9] Amount derived from Table 2-3 and reflects the planned upgrades to the existing wastewater transmission system.

[10] Amount assumes transmission capacity is consistent with the existing and estimated future wastewater treatment capacity.

Table 2-7
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Comparison of Impact Fees for Water and Wastewater Service [1]

Line No.	Description	Residential 5/8" x 3/4" Meter Water	Wastewater	Combined
	City of Apopka			
1	Existing Impact Fees	$1,555	$1,540	$3,095
2	Proposed Impact Fees	1,545	2,076	3,621
	Other Florida Utilities:			
3	City of Daytona Beach	$1,580	$2,560	$4,140
4	City of DeLand	2,580	3,384	5,964
5	City of Deltona	1,944	4,531	6,475
6	City of Edgewater	1,741	2,634	4,375
7	City of Holly Hill	1,422	1,908	3,330
8	New Smyrna Beach Utilities Commission	1,485	1,445	2,930
9	City of Orange City	1,600	3,100	4,700
10	City of Ormond Beach	2,902	2,829	5,731
11	Town of Ponce Inlet	2,823	1,868	4,691
12	City of South Daytona	632	632	1,264
13	Volusia County - Softened	1,643	3,122	4,765
14	Other Florida Utilities' Average	$1,850	$2,547	$4,397

[1] Unless otherwise noted, amounts shown reflect residential rates in effect June 2022 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 and is not intended to be a complete listing of all rates and charges offered by each listed utility.

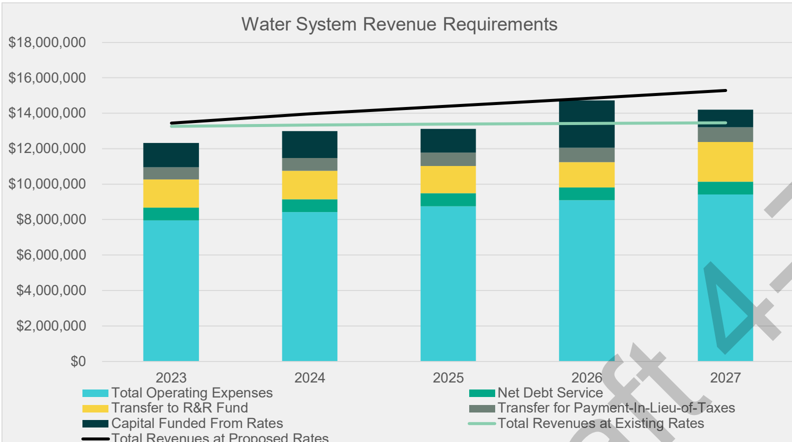
Appendices

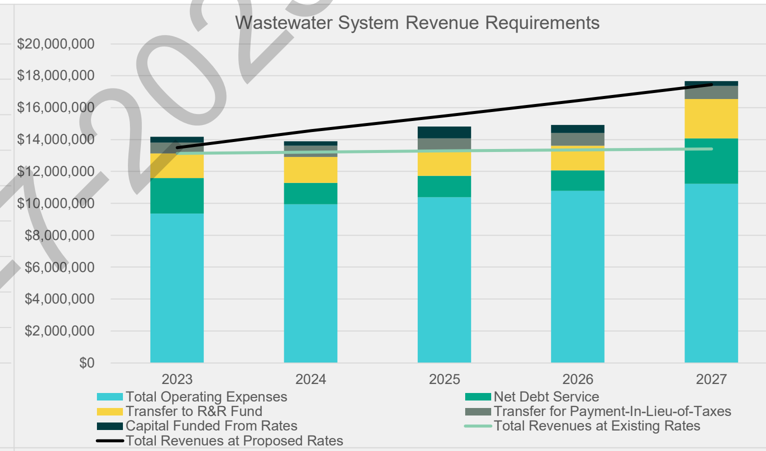
Appendix 1A
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

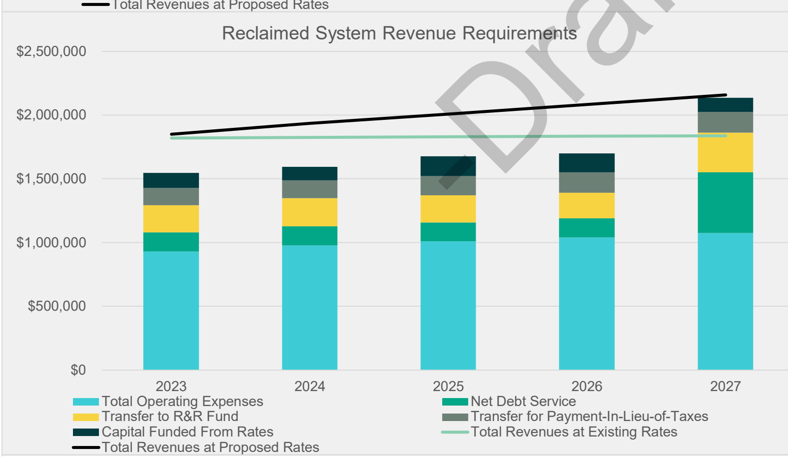
Management Dashboard and System Performance Metrics

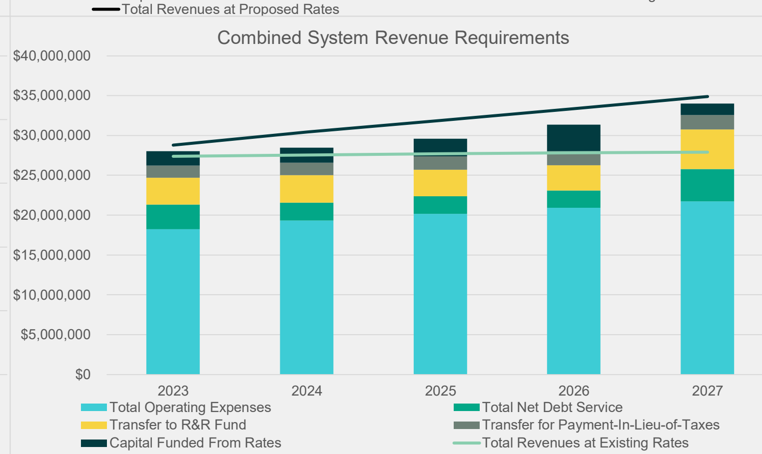
Proposed Revenue Adjustments:	2023	2024	2025	2026	2027	Total Change
Water System - Retail	2.75%	2.75%	2.75%	2.75%	2.75%	14.53%
Water System - Bulk	2.75%	2.75%	2.75%	2.75%	2.75%	14.53%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Wastewater System - Retail	5.75%	5.75%	5.75%	5.75%	5.75%	32.25%
Wastewater System - Bulk	5.75%	5.75%	5.75%	5.75%	5.75%	32.25%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Reclaimed Water System	4.25%	4.25%	4.25%	4.25%	4.25%	23.13%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Overall Retail Revenue Adjustment	**2.11%**	**3.18%**	**3.20%**	**3.21%**	**3.23%**	15.84%

Revenue Sufficiency:		2023	2024	2025	2026	2027
Reflects Application of Prior Period Rate Adjustments						
Water System Surplus (Deficiency)		$1,139,912	$970,533	$1,285,088	$115,415	$1,089,259
Wastewater System Surplus (Deficiency)		(663,304)	667,810	653,769	1,516,730	(208,110)
Reclaimed System Surplus (Deficiency)		303,261	340,231	329,545	383,267	24,130
Combined System Surplus (Deficiency)		$779,869	$1,978,574	$2,268,402	$2,015,411	$905,279
Avg. Res. Water Bill 4kgal	$20.62	$21.19	$21.77	$22.37	$22.98	$23.62
Avg. Res. Wastewater Bill 4kgal	29.10	30.77	32.54	34.41	36.39	38.49
Avg. Residential Total Bill 4kgal	$49.72	$51.96	$54.31	$56.78	$59.38	$62.10







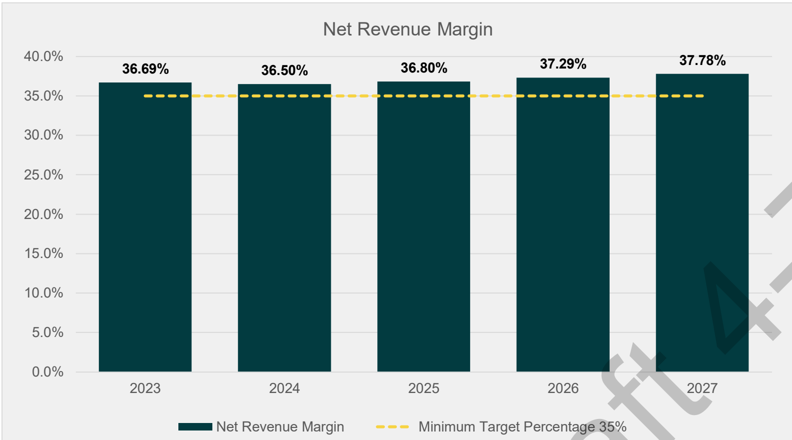


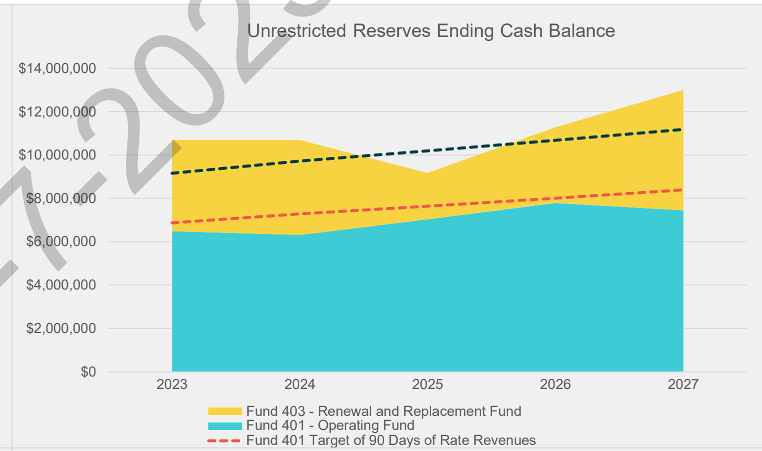
Appendix 1A
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

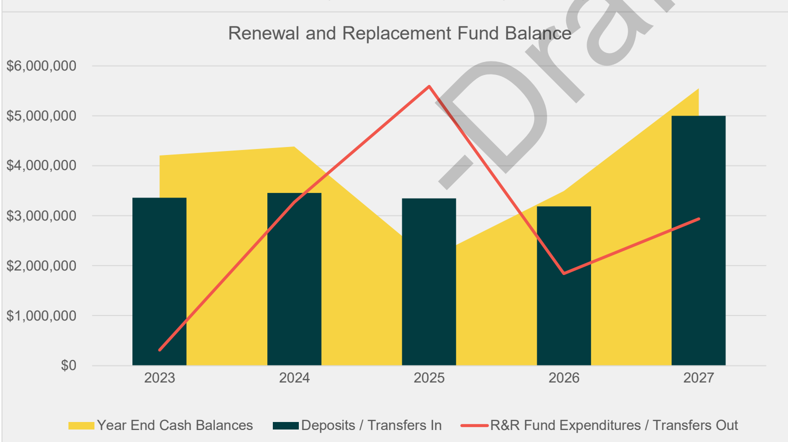
Management Dashboard and System Performance Metrics

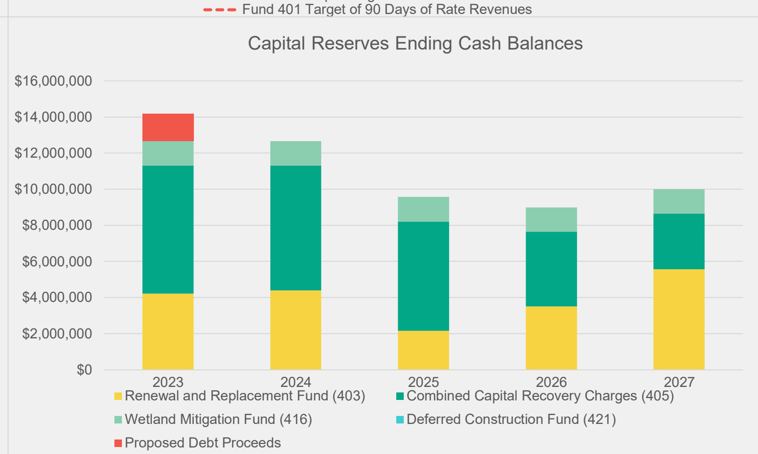
Proposed Revenue Adjustments:	2023	2024	2025	2026	2027	Total Change
Water System - Retail	2.75%	2.75%	2.75%	2.75%	2.75%	14.53%
Water System - Bulk	2.75%	2.75%	2.75%	2.75%	2.75%	14.53%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Wastewater System - Retail	5.75%	5.75%	5.75%	5.75%	5.75%	32.25%
Wastewater System - Bulk	5.75%	5.75%	5.75%	5.75%	5.75%	32.25%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Reclaimed Water System	4.25%	4.25%	4.25%	4.25%	4.25%	23.13%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Overall Retail Revenue Adjustment	**2.11%**	**3.18%**	**3.20%**	**3.21%**	**3.23%**	15.84%

Revenue Sufficiency:		2023	2024	2025	2026	2027
Reflects Application of Prior Period Rate Adjustments						
Water System Surplus (Deficiency)		$1,139,912	$970,533	$1,285,088	$115,415	$1,089,259
Wastewater System Surplus (Deficiency)		(663,304)	667,810	653,769	1,516,730	(208,110)
Reclaimed System Surplus (Deficiency)		303,261	340,231	329,545	383,267	24,130
Combined System Surplus (Deficiency)		$779,869	$1,978,574	$2,268,402	$2,015,411	$905,279
Avg. Res. Water Bill 4kgal	$20.62	$21.19	$21.77	$22.37	$22.98	$23.62
Avg. Res. Wastewater Bill 4kgal	29.10	30.77	32.54	34.41	36.39	38.49
Avg. Residential Total Bill 4kgal	$49.72	$51.96	$54.31	$56.78	$59.38	$62.10









Appendix 1A
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Management Dashboard and System Performance Metrics

Proposed Revenue Adjustments:	2023	2024	2025	2026	2027	Total Change
Water System - Retail	2.75%	2.75%	2.75%	2.75%	2.75%	14.53%
Water System - Bulk	2.75%	2.75%	2.75%	2.75%	2.75%	14.53%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Wastewater System - Retail	5.75%	5.75%	5.75%	5.75%	5.75%	32.25%
Wastewater System - Bulk	5.75%	5.75%	5.75%	5.75%	5.75%	32.25%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
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Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Overall Retail Revenue Adjustment	**2.11%**	**3.18%**	**3.20%**	**3.21%**	**3.23%**	15.84%

Revenue Sufficiency:		2023	2024	2025	2026	2027
Reflects Application of Prior Period Rate Adjustments						
Water System Surplus (Deficiency)		$1,139,912	$970,533	$1,285,088	$115,415	$1,089,259
Wastewater System Surplus (Deficiency)		(663,304)	667,810	653,769	1,516,730	(208,110)
Reclaimed System Surplus (Deficiency)		303,261	340,231	329,545	383,267	24,130
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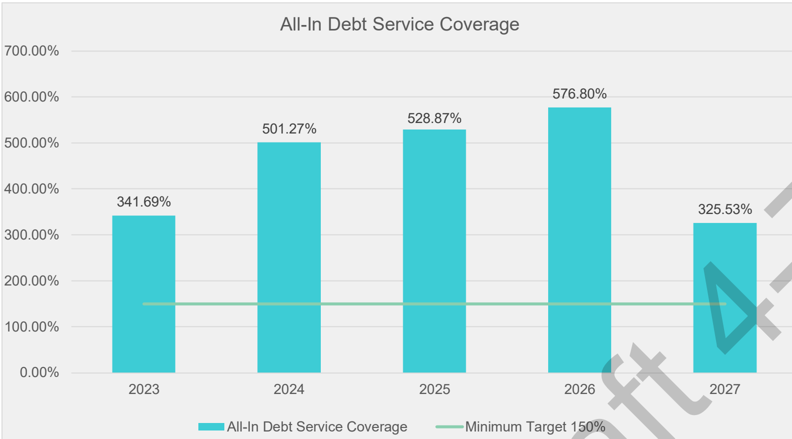
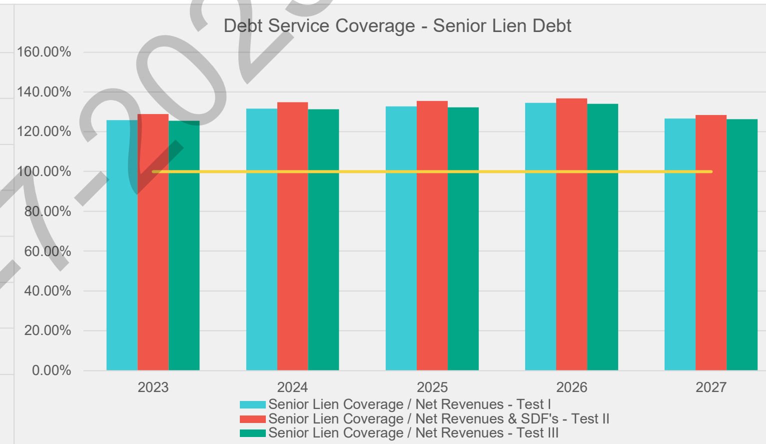
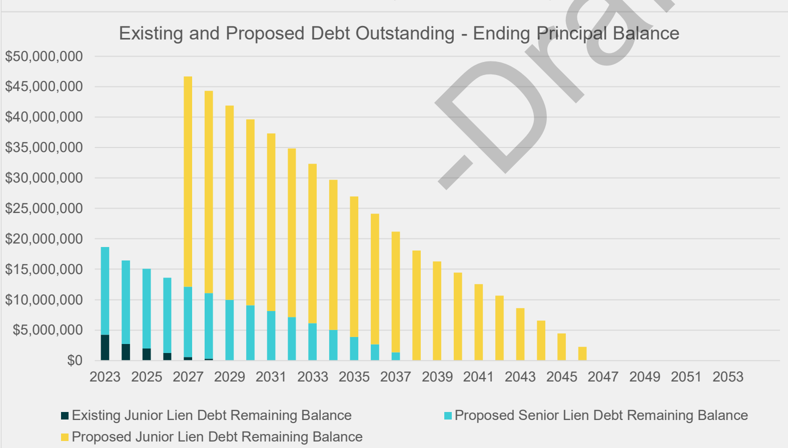
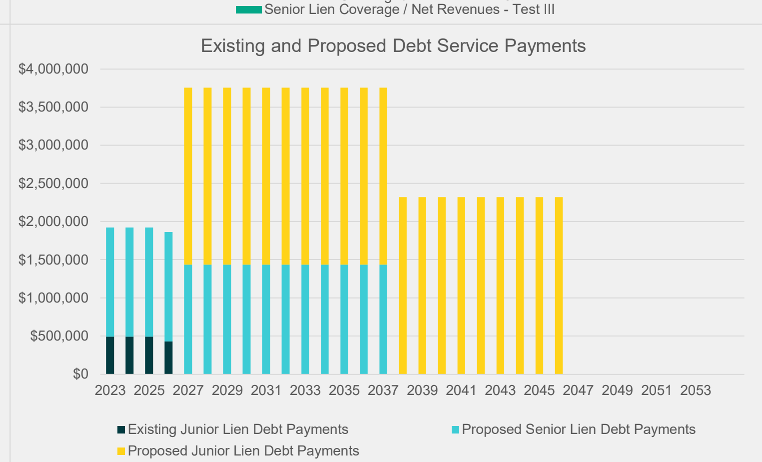
Avg. Residential Total Bill 4kgal	$49.72	$51.96	$54.31	$56.78	$59.38	$62.10









Appendix 1A
City of Port Orange, Florida
Water, Wastewater, and Reclaimed Water Rate Study

Management Dashboard and System Performance Metrics

Proposed Revenue Adjustments:	2023	2024	2025	2026	2027	Total Change
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Wastewater System - Retail	5.75%	5.75%	5.75%	5.75%	5.75%	32.25%
Wastewater System - Bulk	5.75%	5.75%	5.75%	5.75%	5.75%	32.25%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Reclaimed Water System	4.25%	4.25%	4.25%	4.25%	4.25%	23.13%
Effective Month of Increase	Apr.	Jan.	Jan.	Jan.	Jan.	
Overall Retail Revenue Adjustment	**2.11%**	**3.18%**	**3.20%**	**3.21%**	**3.23%**	15.84%

Revenue Sufficiency:		2023	2024	2025	2026	2027
Reflects Application of Prior Period Rate Adjustments						
Water System Surplus (Deficiency)		$1,139,912	$970,533	$1,285,088	$115,415	$1,089,259
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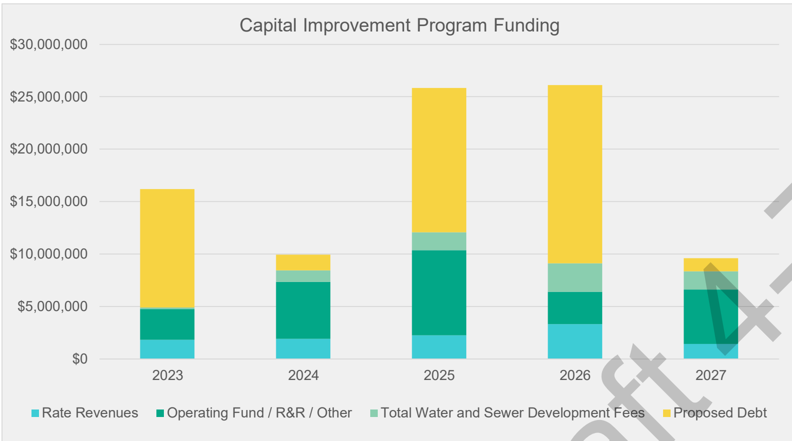
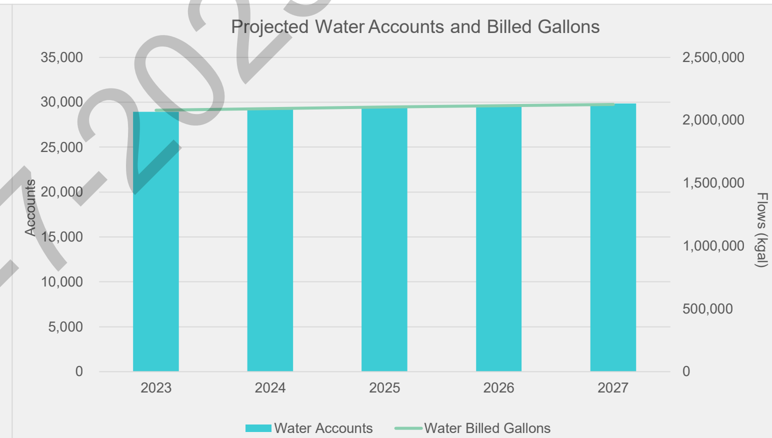
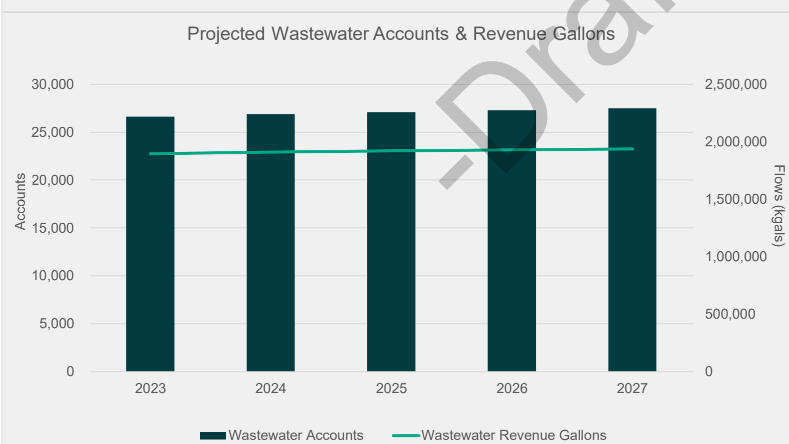
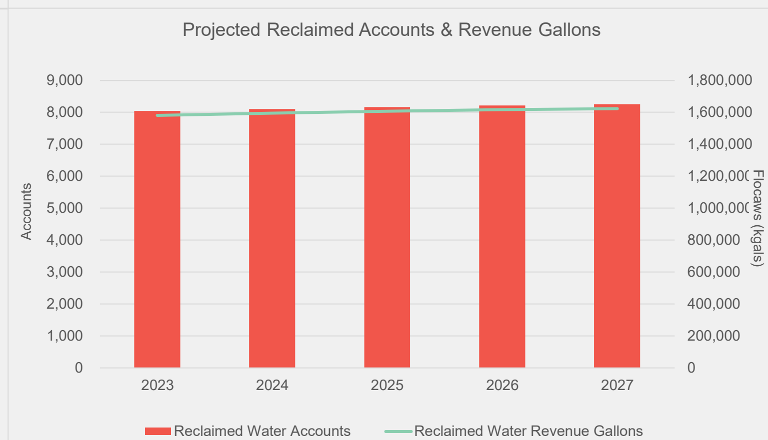
Avg. Res. Water Bill 4kgal	$20.62	$21.19	$21.77	$22.37	$22.98	$23.62
Avg. Res. Wastewater Bill 4kgal	29.10	30.77	32.54	34.41	36.39	38.49
Avg. Residential Total Bill 4kgal	$49.72	$51.96	$54.31	$56.78	$59.38	$62.10









Appendix 1B
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study
Analysis of Miscellaneous Fees and Charges

List of Tables

Table 1
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Existing and Proposed Miscellaneous Service Charges

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Connection Charges for Potable Water and Reclaimed Service		
	Potable Meters - Inside the City Limits:		
1	3/4"	$605.00	$750.00
2	1"	825.00	1,030.00
3	1-1/2"	980.00	1,220.00
4	2"	1,905.00	1,905.00
5	3" or Larger [1]	$425.00 + actual material and labor	$525 + actual material and labor
	Reclaimed / Irrigation Meters - Inside the City Limits:		
6	3/4"	$605.00	$750.00
7	1"	825.00	1,030.00
8	1-1/2"	980.00	1,220.00
9	2"	1,535.00	1,535.00
	Potable Meters - Outside the City Limits:		
11	3/4"	$755.00	$940.00
12	1"	1,030.00	1,290.00
13	1-1/2"	1,225.00	1,525.00
14	2"	2,380.00	2,380.00
15	3" or Larger [1]	530.00	720.00
	If a pressure main tap is required to complete the connection, the pressure main tapping charge set forth in the section on "Tapping Charges" shall be added to the charge. Charges for new service extensions shall be based on actual material, labor and equipment costs.		
	Connection Charges for Sewer Service		
16	If connected at time of construction and is developer installed	$0.00	$0.00
17	If new connection after construction or if City pays for connection concurrent with a line extension then the greater of actual costs or	$1,400.00	$1,775.00
	Minimum Customer Deposits		
	Primary Meters - Owner of Property		
18	3/4"	$100.00	$120.00
19	1"	200.00	240.00
20	1 1/2"	300.00	360.00
21	2"	760.00	912.00
22	3"	1,050.00	1,260.00
23	4"	1,400.00	1,680.00
24	6"	3,500.00	4,200.00
25	8"	4,200.00	5,040.00
26	10"	6,000.00	7,200.00
	Primary Meters - Tenant		
27	3/4"	$175.00	$210.00
28	1"	350.00	420.00
29	1 1/2"	525.00	630.00
30	2"	1,330.00	1,596.00
31	3"	1,838.00	2,205.60
32	4"	2,450.00	2,940.00
33	6"	6,125.00	7,350.00
34	8"	7,350.00	8,820.00
35	10"	10,500.00	12,600.00

Table 1
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Existing and Proposed Miscellaneous Service Charges

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Additional Meters - Owner Occupied Reclaimed or Potable Meter		
36	3/4"	$35.00	$42.00
37	1"	70.00	84.00
38	1 1/2"	105.00	126.00
39	2"	140.00	319.20
40	3"	350.00	441.00
41	4"	455.00	588.00
	Additional Meters - Tenant Occupied Reclaimed or Potable Meter		
42	3/4"	$80.00	$96.00
43	1"	160.00	192.00
44	1 1/2"	240.00	288.00
45	2"	608.00	1,386.24
46	3"	840.00	1,058.40
47	4"	1,120.00	1,447.38
	Multiple Property Ownership (Shared Deposit)		
48	Three (3) Meters or Less	$100.00	$120.00
49	Four (4) Meters or More	$100 plus $35 for each additional over (3)	$120 plus $35 for each additional over (3)
50	Customers with Prior Disconnects or Historical Delinquent Accounts on Credit Report	2x Average Monthly Bill	3x Average Monthly Bill
51	For Licensed Real Estate Agents Deposit Cap	$2,000.00	$2,400.00
	Portable Water Meter Deposits / Charges		
52	Meter with Backflow Device [2]	$1,500 plus $25 per month processing fee [2]	$1,900.00 plus $25 per month processing fee [2]
	Account Service Charges		
53	Turn On / Reconnect Fee - Regular Hours	$40.00	$45.00
54	Turn On / Reconnect Fee - Same Day	80.00	115.00
55	Tampering Fee	3x Estimated dollar amount of service plus $105.00	3x Estimated dollar amount of service plus $115.00
	Extraordinary Service Call Charges		
56	Regular Hours	$40.00	$45.00
57	After Hours	105.00	115.00
58	Rental Property - Landlord Shutoff	40.00	45.00
	Meter Test Charges		
59	Bench Test (If meter is greater than 2.5% inaccurate then no charge)	$105.00	$115.00
60	Meter Check (If meter is greater than 2.5% inaccurate then no charge)	20.00	30.00
	Swimming Pool Service Charges		
61	If meter read visit from City prior to filling is required	$40.00	$45.00
62	If letter is provided from pool contractor or alternative reasonable process	0.00	0.00
	Backflow Inspection / Testing Charge		
63	Monthly Charge for Inspection and Testing	$2.92	$3.33

Table 1
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Existing and Proposed Miscellaneous Service Charges

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Minimum Tapping Charges		
	Pressure Main Tap Size		
64	1"	$300.00	$300.00
65	2"	340.00	430.00
66	4"	560.00	705.00
67	6"	560.00	705.00
68	8"	560.00	705.00
69	10"	615.00	775.00
70	12"	670.00	840.00
	Sewer Manhole Coring		
71	1"	N/A	N/A
72	2"	N/A	N/A
73	4"	$780.00	$805.00
74	6"	780.00	805.00
75	8"	780.00	805.00
76	10"	990.00	1,055.00
77	12"	1,195.00	1,355.00
	Monthly Fire Hydrant Maintenance Charges		
78	Inside the City	$9.00	$10.00
79	Outside the City	11.25	12.50
	Fire Sprinkler System Charges		
	Single Family Residential, Multi Family Residential and Apartments - Metered		
80	Less than or Equal to 2"	See Residential Water Rates	See Residential Water Rates
81	Greater than 2"	See Residential Water Rates	See Residential Water Rates
	Motel, Hotel, Commercial and Industrial - Metered		
82	All Sizes	See Commercial Water Rates	See Commercial Water Rates
	New Fire Sprinkler Service Installations		
83	All Sizes	See Tapping Charges and Connection Fees	See Tapping Charges and Connection Fees
	Monthly Charges for Unmetered Fire Sprinkler Systems - Inside		
84	2"	$4.40	$4.62
85	3"	8.25	8.66
86	4"	13.75	14.44
87	6"	27.50	28.88
88	8"	44.00	46.20
89	10"	63.25	66.41
90	12"	118.25	124.16
	Monthly Charges for Unmetered Fire Sprinkler Systems - Outside		
91	2"	$5.50	$5.78
92	3"	10.31	10.83
93	4"	17.19	18.05
94	6"	34.38	36.10
95	8"	55.00	57.75
96	10"	79.06	83.01
97	12"	147.81	155.20

Table 1
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Existing and Proposed Miscellaneous Service Charges

Line No.	Miscellaneous Service Charge Name and Description	Existing Fees	Proposed Fees
	Collections Process Charges		
98	Administration Fee for Account Sent to Collections	$40.00	$45.00
99	Administration Fee for Account with Lien Processing or Satisfaction (Amount Charges is in addition to County processing fee)	$40.00	$45.00

Footnotes:
[1] Amount shown is to be paid in addition to the actual costs of materials and labor utilized by the City.
[2] Upon return of the meter in good working condition, a refund of the lesser of 85% of cost or this amount reduced by replacement cost of the damaged meter components.

Table 2
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Customer Water Meter Connection Charge

Line No.	Description	Meter Sizes 5/8" x 3/4"	1"	1-1/2"	2"
	Meter Installation Charge				
	Operating Personnel				
	Utility Service Worker				
1	Cost Per Hour (Including Benefits)	$22.49	$22.49	$22.49	$22.49
2	Total Number of Employees Required	1.00	1.00	1.00	1.00
3	Number of Hours Worked By Each Employee	1.50	1.50	2.00	3.00
4	Total Base Salaries - Water Department	$33.73	$33.73	$44.98	$67.47
	Crew Chief				
5	Cost Per Hour (Including Benefits)	$30.65	$30.65	$30.65	$30.65
6	Total Number of Employees Required	1.00	1.00	1.00	1.00
7	Number of Hours Worked By Each Employee	1.50	1.50	2.00	3.00
8	Total Base Salaries - Billing Personnel	$45.98	$45.98	$61.30	$91.95
	Billing Personnel				
	Customer Service Clerk				
9	Cost Per Hour (Including Benefits)	$22.50	$22.50	$22.50	$22.50
10	Total Number of Employees Required	1.00	1.00	1.00	1.00
11	Number of Hours Worked By Each Employee	0.25	0.25	0.25	0.25
12	Total Base Salaries - Billing Personnel	$5.63	$5.63	$5.63	$5.63
13	Total Base Salaries	$85.33	$85.33	$111.90	$165.04
	Vehicle Expense				
	One Ton Crew Truck				
14	Number of Trucks	1.00	1.00	1.00	1.00
15	Cost Per Hour	$16.81	$16.81	$16.81	$16.81
16	Number of Hours Worked By Each Employee	1.50	1.50	2.00	3.00
17	Total Truck Cost	$25.22	$25.22	$33.62	$50.43
	Materials, Parts and Supplies (Meter Cost)				
18	Meter Cost	$114.11	$329.65	$481.79	$633.93
19	Meter Box / Other	93.24	126.79	126.79	158.48
20	Backflow Preventer	126.79	158.48	158.48	190.18
21	Flex Unit Fee	171.16	$171.16	$171.16	$171.16
22	Miscellaneous Materials	126.79	$126.79	$126.79	$126.79
23	Tubing (Assuming 5 feet at $0.52 per foot)	2.60	2.60	2.60	2.60
	Total Materials, Parts and Supply Costs	$634.68	$915.47	$1,067.61	$1,283.15
24	Subtotal	$745.23	$1,026.01	$1,213.13	$1,498.62
25	Overhead and Contingency	5.00	5.00	5.00	5.00
26	Total Calculated	750.23	1,031.01	1,218.13	1,503.62
27	Recommended Fee	$750.00	$1,030.00	$1,220.00	$1,505.00
28	Existing Fee	$605.00	$825.00	$980.00	$1,905.00

Table 3
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Customer Irrigation/Reclaimed Meter Connection Charge

Line No.	Description	Meter Sizes 5/8" x 3/4"	1"	1-1/2"	2"
	Meter Installation Charge				
	Operating Personnel				
	Utility Service Worker				
1	Cost Per Hour (Including Benefits)	$22.49	$22.49	$22.49	$22.49
2	Total Number of Employees Required	1.00	1.00	1.00	1.00
3	Number of Hours Worked By Each Employee	1.50	1.50	2.00	3.00
4	Total Base Salaries - Water Department	$33.73	$33.73	$44.98	$67.47
	Crew Chief				
5	Cost Per Hour (Including Benefits)	$30.65	$30.65	$30.65	$30.65
6	Total Number of Employees Required	1.00	1.00	1.00	1.00
7	Number of Hours Worked By Each Employee	1.50	1.50	2.00	3.00
8	Total Base Salaries - Billing Personnel	$45.98	$45.98	$61.30	$91.95
	Billing Personnel				
	Customer Service Clerk				
9	Cost Per Hour (Including Benefits)	$22.50	$22.50	$22.50	$22.50
10	Total Number of Employees Required	1.00	1.00	1.00	1.00
11	Number of Hours Worked By Each Employee	0.25	0.25	0.25	0.25
12	Total Base Salaries - Billing Personnel	$5.63	$5.63	$5.63	$5.63
13	Total Base Salaries	$85.33	$85.33	$111.90	$165.04
	Vehicle Expense				
	One Tone Crew Truck				
14	Number of Trucks	1.00	1.00	1.00	1.00
15	Cost Per Hour	$16.81	$16.81	$16.81	$16.81
16	Number of Hours Worked By Each Employee	1.50	1.50	2.00	3.00
17	Total Truck Cost	$25.22	$25.22	$33.62	$50.43
	Materials, Parts and Supplies (Meter Cost)				
18	Meter Cost	$114.11	$329.65	$481.79	$633.93
19	Meter Box	93.24	126.79	126.79	158.48
20	Backflow Preventer	126.79	158.48	158.48	190.18
21	Flex Unit Fee	171.16	171.16	171.16	171.16
22	Miscellaenous Materials	126.79	126.79	126.79	126.79
23	Tubing (Assuming 5 feet at $0.41 per foot)	2.60	2.60	2.60	2.60
	Total Materials, Parts and Supply Costs	$634.68	$915.47	$1,067.61	$1,283.15
24	Subtotal	$745.23	$1,026.01	$1,213.13	$1,498.62
25	Overhead and Contingency	5.00	5.00	5.00	5.00
26	Total Calculated	750.23	1,031.01	1,218.13	1,503.62
27	Recommended Fee	$750.00	$1,030.00	$1,220.00	$1,505.00
28	Existing Fee	$605.00	$825.00	$980.00	$1,905.00

Table 4
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Customer Turn-on / Reconnect Fees - Regular Hours

Line No.	Description	All Meter Sizes
	Turn On/Reconnect Fee	
	Operating Personnel	
	Utility Service Worker	
1	Cost Per Hour (Including Benefits)	$22.49
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	1.00
4	Total Base Salaries - Water Department	$22.49
	Billing Personnel	
	Customer Service Clerk	
5	Cost Per Hour (Including Benefits)	$22.50
6	Total Number of Employees Required	1.00
7	Number of Hours Worked By Each Employee	0.25
8	Total Base Salaries - Billing Personnel	$5.63
9	Total Base Salaries	$28.11
	Vehicle Expense	
	Small Service Truck	
10	Number of Trucks	1.00
11	Cost Per Hour	$11.75
12	Number of Hours Worked By Each Employee	1.00
13	Total Truck Cost	$11.75
14	Subtotal	$39.86
15	Overhead and Contingency	5.00
16	Total Calculated	44.86
17	Recommended Fee	$45.00
18	Existing Fee	$40.00

Table 5
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Customer Turn-on / Reconnect Fees - After Hours

Line No.	Description	All Meter Sizes
	Turn On/Reconnect Fee	
	Operating Personnel	
	Utility Service Worker	
1	Cost Per Hour (Including Benefits)	$22.49
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	3.00
4	Total Base Salaries - Water Department	$67.47
	Billing Personnel	
	Customer Service Clerk	
5	Cost Per Hour (Including Benefits)	$22.50
6	Total Number of Employees Required	1.00
7	Number of Hours Worked By Each Employee	0.25
8	Total Base Salaries - Billing Personnel	$5.63
9	Total Base Salaries	$73.09
	Vehicle Expense	
	Small Service Truck	
10	Number of Trucks	1.00
11	Cost Per Hour	$11.75
12	Number of Hours Worked By Each Employee	3.00
13	Total Truck Cost	$35.25
14	Subtotal	$108.34
15	Overhead and Contingency	5.00
16	Total Calculated	113.34
17	Recommended Fee	$115.00
18	Existing Fee	$105.00

Table 6
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Customer Meter Bench Test Fee

Line No.	Description	All Meter Sizes
	Meter Bench Test	
	Operating Personnel	
	Utility Service Worker	
1	Cost Per Hour (Including Benefits)	$22.49
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	3.00
4	Total Base Salaries - Water Department	$67.47
	Billing Personnel	
	Customer Service Clerk	
5	Cost Per Hour (Including Benefits)	$22.50
6	Total Number of Employees Required	1.00
7	Number of Hours Worked By Each Employee	0.25
8	Total Base Salaries - Billing Personnel	$5.63
9	Total Base Salaries	$73.09
	Vehicle Expense	
	Small Service Truck	
10	Number of Trucks	1.00
11	Cost Per Hour	$11.75
12	Number of Hours Worked By Each Employee	3.00
13	Total Truck Cost	$35.25
14	Subtotal	$108.34
15	Overhead and Contingency	5.00
16	Total Calculated	113.34
17	Recommended Fee	$115.00
18	Existing Fee	$105.00

Table 7
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Customer Meter Check Fee

Line No.	Description	All Meter Sizes
	Meter Check	
	Operating Personnel	
	Utility Service Worker	
1	Cost Per Hour (Including Benefits)	$22.49
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	0.50
4	Total Base Salaries - Water Department	$11.24
	Billing Personnel	
	Customer Service Clerk	
5	Cost Per Hour (Including Benefits)	$22.50
6	Total Number of Employees Required	1.00
7	Number of Hours Worked By Each Employee	0.25
8	Total Base Salaries - Billing Personnel	$5.63
9	Total Base Salaries	$16.87
	Vehicle Expense	
	Small Service Truck	
10	Number of Trucks	1.00
11	Cost Per Hour	$11.75
12	Number of Hours Worked By Each Employee	0.50
13	Total Truck Cost	$5.88
14	Subtotal	$22.74
15	Overhead and Contingency	5.00
16	Total Calculated	27.74
17	Recommended Fee	$30.00
18	Existing Fee	$20.00

Table 8
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Monthly Backflow Device Inspection Fee

Line No.	Description	All Meter Sizes
	Backflow Device Inspection and Test	
	Operating Personnel	
	Utility Service Worker	
1	Cost Per Hour (Including Benefits)	$22.49
2	Total Number of Employees Required	1.00
3	Number of Hours Worked By Each Employee	1.00
4	Total Base Salaries - Water Department	$22.49
	Vehicle Expense	
	Small Service Truck	
5	Number of Trucks	1.00
6	Cost Per Hour	$11.75
7	Number of Hours Worked By Each Employee	1.00
8	Total Truck Cost	$11.75
9	Subtotal	$34.24
10	Overhead and Contingency	5.00
11	Total Calculated	39.24
12	Recommended Fee	$40.00
13	Recommended Fee Per Month	$3.33
13	Existing Monthly Fee	$2.92

Table 9
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Water Tap Fees

Line No.	Description	Main Tap Sizes 1"	2"	4"	6"	8"	10"	12"
	Water Tap Costs							
	Operating Personnel							
	Utility Service Worker							
1	Cost Per Hour (Including Benefits)	$22.49	$22.49	$22.49	$22.49	$22.49	$22.49	$22.49
2	Total Number of Employees Required (Crew)	3.00	3.00	3.00	3.00	3.00	3.00	3.00
3	Number of Hours Worked By Each Employee	1.00	2.00	4.00	4.00	4.00	4.50	5.00
4	Total Base Salaries - Meter Inst Component	$67.47	$134.93	$269.86	$269.86	$269.86	$303.59	$337.33
	Materials, Parts, and Supplies							
5	Miscellaneous - Average Costs of Tap	$152.14	$152.14	$152.14	$152.14	$152.14	$152.14	$152.14
6	Total Materials, Parts, and Supplies	$152.14	$152.14	$152.14	$152.14	$152.14	$152.14	$152.14
	Vehicle Expense							
	Small Service Truck							
7	Number of Trucks	1.00	1.00	1.00	1.00	1.00	1.00	1.00
8	Cost Per Hour	$11.75	$11.75	$11.75	$11.75	$11.75	$11.75	$11.75
9	Number of Hours Worked By Each Employee	1.00	2.00	4.00	4.00	4.00	4.50	5.00
10	Total Vehicle Expense	$11.75	$23.50	$47.00	$47.00	$47.00	$52.88	$58.75
	Equipment Expense							
11	Backhoe (Calculated at $57.67 Per Hour Worked)	$57.67	$115.34	$230.68	$230.68	$230.68	$259.52	$288.35
12	Total Vehicle Expense	$57.67	$115.34	$230.68	$230.68	$230.68	$259.52	$288.35
13	Subtotal	$289.03	$425.92	$699.69	$699.69	$699.69	$768.13	$836.57
14	Overhead and Contingency	5.00	5.00	5.00	5.00	5.00	5.00	5.00
15	Total Calculated	$294.03	$430.92	$704.69	$704.69	$704.69	$773.13	$841.57
16	Recommended Fee	$295.00	$430.00	$705.00	$705.00	$705.00	$775.00	$840.00
17	Existing Fee	$300.00	$340.00	$560.00	$560.00	$560.00	$615.00	$670.00

Table 10
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Sewer Coring Fees

Line No.	Description	Meter Sizes 4" - 8"	10"	12"
	Sewer Coring Costs			
	Operating Personnel			
	Field Service Worker			
1	Cost Per Hour (Including Benefits)	$22.49	$22.49	$22.49
2	Total Number of Employees Required (Crew)	3.00	3.00	3.00
3	Number of Hours Worked By Each Employee	4.00	6.00	8.00
4	Total Base Salaries - Meter Inst Component	$269.86	$404.79	$539.72
	Materials, Parts, and Supplies			
5	Miscellaneous - Average Costs of Tap	$253.57	$253.57	$253.57
6	Total Materials, Parts, and Supplies	$253.57	$253.57	$253.57
	Vehicle Expense			
	Small Service Truck			
7	Number of Trucks	1.00	1.00	1.00
8	Cost Per Hour	$11.75	$11.75	$11.75
9	Number of Hours Worked By Each Employee	4.00	4.00	8.00
10	Total Vehicle Expense	$47.00	$47.00	$94.00
	Equipment Expense			
11	Backhoe (Calculated at $57.67 Per Hour Worked)	$230.68	$346.02	$461.36
12	Total Vehicle Expense	$230.68	$346.02	$461.36
13	Subtotal	$801.12	$1,051.39	$1,348.66
14	Overhead and Contingency	5.00	5.00	5.00
15	Total Calculated	$806.12	$1,056.39	$1,353.66
16	Recommended Fee	$805.00	$1,055.00	$1,355.00
17	Existing Fee	$780.00	$990.00	$1,195.00

Table 11
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Hydrant Maintenance Fee

Line No.	Description	Charge for One (1) Hydrant
	LABOR COSTS	
	Annual Hydrant Flow Testing for One Hydrant	
	Utility Service Workers	
	Labor	
1	Number of Hours Worked By Each Employee	0.25
2	Cost Per Hour (Including Benefits)	$22.49
3	Total Labor Cost for One Hydrant - Utility Service Workers	$5.62
	Hydrant Maintenance	
	Utility Service Workers	
	Labor	
4	Number of Annual Hours Worked By Each Employee	2,080.00
5	Cost Per Hour (Including Benefits)	$22.49
6	Total Hydrants Maintained	2,000.00
7	Total Annual Labor Cost	$23.39
	VEHICLE AND EQUIPMENT COSTS	
	Vehicles and Equipment	
	Hydrant Truck	
8	Service Truck - Cost Per Hour	$11.75
9	Annual Hours	2,080.00
10	Annual Cost	$24,440.00
11	Total Hydrants Maintained	2,000
12	Annual Cost Per Hydrant	$12.22
	HYDRANT	
	New Hydrant Cost	
13	Cost of New Hydrant	$3,169.67
14	Service Life (Years)	45
15	Annual Cost Per Hydrant	$70.44
	PARTS AND PAINT	
	Parts and Paint	
16	Annual Cost	$25,357.39
17	Total Hydrants Maintained	2,000
18	Annual Cost Per Hydrant	$12.68
	WATER FOR FLOW TESTING	
	Water for Flow Testing	
19	Annual Water Used for Flow Testing (kgal)	6,000.00
20	Cost Per kgal	$1.48
21	Annual Cost	$8,880.00
22	Total Hydrants Maintained	2,000

Table 11
City of Port Orange, Florida
Water, Wastewater and Reclaimed Water Rate Study

Development of Hydrant Maintenance Fee

23	Annual Cost Per Hydrant	$4.44
24	**TOTAL ANNUAL COST PER HYDRANT**	$128.79
25	**ESTIMATED NUMBER OF HOMES SERVED BY ONE HYDRANT**	13
26	**ANNUAL COST PER HOME / ACCOUNT**	**$10.30**
27	**Recommended Rate**	**$10.00**
28	**Existing Rate**	**$9.00**

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Water Supply	Water Treatment	Water Effl./Recl. Treatment	Water Transmission	Water Effl./Recl. Transmission	Water Distribution	Water Effl./Recl. Distribution	Water Fire Hydrants	Water Meters	Wastewater Treatment	Wastewater Effl./Recl. Treatment	Wastewater Transmission	Wastewater Effl./Recl. Transmission	Wastewater Collection	Wastewater Effl./Recl. Distribution	Other Plant Indirect	Other Plant General	Other Developer Contrib.
	UTILITY SYSTEM FIXED ASSETS																								
1	Landscaping (City Hall Complex)	0100350000	Improvement City Hall	401	4/11/1986	$22,000	General	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$22,000	$0
2	Bldg. Sludge Press	0400030000	Buildings Sewer	401	3/20/1984	3,925	ST	0	0	0	0	0	0	0	0	0	3,925	0	0	0	0	0	0	0	0
3	Causeway Park	0400060000	Improvements Sewer	401	8/3/1990	144,151	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	144,151	0	0	0	0
4	Wastewater Plant (Pymnts & Improvements)	0400390000	Buildings Sewer	401	7/19/1983	5,001,930	ST	0	0	0	0	0	0	0	0	0	5,001,930	0	0	0	0	0	0	0	0
5	Air Header Sewer Plant (Gwp)	0400390041	Buildings Sewer	401	2/14/1986	37,708	ST	0	0	0	0	0	0	0	0	0	37,708	0	0	0	0	0	0	0	0
6	Storage Bldg (Gwp)	0400390046	Buildings Sewer	401	7/15/1986	7,408	ST	0	0	0	0	0	0	0	0	0	7,408	0	0	0	0	0	0	0	0
7	Wastewater Plant Expansion	0400390050	Buildings Sewer	401	12/14/1989	31,070,464	ST	0	0	0	0	0	0	0	0	0	31,070,464	0	0	0	0	0	0	0	0
8	Generator At Sewer Plant	0400390053	Buildings Sewer	401	3/14/1986	43,199	ST	0	0	0	0	0	0	0	0	0	43,199	0	0	0	0	0	0	0	0
9	Tower (Confined Space Training)	0454600000	Buildings Sewer	401	9/15/1995	3,257	ST	0	0	0	0	0	0	0	0	0	3,257	0	0	0	0	0	0	0	0
10	Materials Spr. Cr. Recr. Area	0490000000	Buildings Sewer	401	10/29/1980	48,897	ST	0	0	0	0	0	0	0	0	0	48,897	0	0	0	0	0	0	0	0
11	Constr. Spruce Creek Pavillion	0490000001	Buildings Sewer	401	1/1/1978	86,953	ST	0	0	0	0	0	0	0	0	0	86,953	0	0	0	0	0	0	0	0
12	Oak St. W/P Spir. 1952 + Air. (Gwp)	0200130000	Buildings Water	401	1/1/1952	1,624,196	WT	0	1,624,196	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Design Phase Garnsey Plant	0200130029	Buildings Water	401	9/26/1986	41,437	WT	0	41,437	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Garnsey Water Plant (Expansion)	0200470001	Buildings Water	401	6/12/1981	3,087,363	WT	0	3,087,363	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Water Plant Expansion	0200470045	Buildings Water	401	6/21/1985	109,458	WT	0	109,458	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	City Records Storage Bldg-Elect	0200690000	Buildings Water	401	4/8/1991	2,461	WT	0	2,461	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Ground Storage Tank Oriole	0201140000	Buildings Water	401	1/1/1970	340,000	W-TR	0	0	0	340,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Records Storage Bldg (Oak St)	0260030000	Buildings Water	401	6/15/1992	42,454	WT	0	42,454	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Records Storage Area (Warehouse)	0960030000	Buildings Water	401	1/29/1993	150,000	WT	0	150,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Warehouse Expansion Fy02 (Mbo002)	0960030001	Buildings Water	401	6/30/2002	583,317	WT	0	583,317	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Dist. Shop Replacement Fy05 (Mbo003)	0960030027	Buildings Water	401	3/31/2005	7,041	WT	0	7,041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Laptop, Processor Intel Centrion (Mme003)	0290340000	Computer Equipment	401	9/30/2008	1,249	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,249	0
23	Computer, Dell For Scada Sys (Rwp)_	0489070000	Computer Equipment	401	9/30/2008	1,145	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,145	0
24	Router, Cisco 1811 Intergrated Security (Mme003)	0491480000	Computer Equipment	401	2/29/2008	861	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	861	0
25	Router, Cisco 1811 Intergrated Security (Mme003)	0491490000	Computer Equipment	401	2/29/2008	861	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	861	0
26	Laptop, Toshiba (Telemetry) (Mme003)	0491510000	Computer Equipment	401	2/29/2008	1,361	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,361	0
27	Computer, Dell System (Telemetry) (Mme003)	0491520000	Computer Equipment	401	2/29/2008	1,209	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,209	0
28	Telementry Computer System (Mme001)	0665690000	Computer Equipment	401	5/31/2001	8,180	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,180	0
29	Computer, Hp Workstation (0600 O.P.S)	0686880000	Computer Equipment	401	2/28/2007	2,243	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,243	0
30	Computer, Workstation Dell Opiplex 755 Minitower	0690300000	Computer Equipment	401	9/30/2008	1,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,600	0
31	Laptop, Dell Latitude D830	0889570000	Computer Equipment	401	9/30/2008	1,256	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,256	0
32	City Hall Complex Bldg.	0100350001	Buildings City Hall	401	9/30/1985	1,504,764	WS Treat	0	752,382	0	0	0	0	0	0	0	752,382	0	0	0	0	0	0	0	0
33	Depository (Located @ Drive-In Window)	0144240000	Equipment (Depreciable)	401	1/15/1990	2,360	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,360	0
34	Tube System, Remote Trans System	0165000000	Equipment (Depreciable)	401	9/28/2000	4,400	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,400	0
35	Letter Opener, Electric Martin Yale	0167130000	Equipment (Depreciable)	401	1/31/2003	1,125	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,125	0
36	Meter Tester	0200080000	Equipment (Depreciable)	401	11/1/1980	1,026	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,026	0
37	Monochloramine Alalyzer, Ammonia Apa600 (Chgc)	0209100000	Equipment (Depreciable)	401	6/30/2010	16,130	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,130	0
38	Kubota Generator	0219480000	Equipment (Depreciable)	401	3/8/1985	1,295	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,295	0
39	Telemetry For L/S Emergency Alarm System	0251020000	Equipment (Depreciable)	401	1/10/1992	13,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,600	0
40	Telemetry For L/S Emergency Alarm System	0251020001	Equipment (Depreciable)	401	7/9/1992	3,999	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,999	0
41	Steam/Pressure Cleaner, Dayton, Mdl #6H012A	0252900000	Equipment (Depreciable)	401	12/9/1993	2,646	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,646	0
42	Conspace Rescue Kit	0263760000	Equipment (Depreciable)	401	10/21/1999	5,145	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,145	0
43	Analyzer, Ammonia/Monochloramine Apa6000	0267430000	Equipment (Depreciable)	401	3/31/2003	9,444	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,444	0
44	Hydrant Flusher, Exlipse 9700	0287980000	Equipment (Depreciable)	401	4/30/2007	1,405	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,405	0
45	Hydrant Flusher, Exlipse 9700	0287990000	Equipment (Depreciable)	401	4/30/2007	1,405	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,405	0
46	Analyser, Ammonia Chlorine	0290740000	Equipment (Depreciable)	401	5/31/2009	13,002	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,002	0
47	Tank, Carbon Dioxide Storage	0290840000	Equipment (Depreciable)	401	7/31/2009	64,400	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64,400	0
48	Circulation Machine, Long Dist Solarbee (Chgc)	0291010000	Equipment (Depreciable)	401	6/30/2010	49,611	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,611	0
49	Generator, Mtu Onsite Eng Mdl(180Kw)(Oceans) (Gwp)	0292040000	Equipment (Depreciable)	401	7/31/2010	62,306	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	62,306	0
50	Generator, Mtu Onsite Eng Mdl(180Kw)(Pen) (Gwp)	0292050000	Equipment (Depreciable)	401	7/31/2010	61,805	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61,805	0
51	Generator,Mtu Onsite Eng Mdl(125Kw)(Welle15) (Gwp)	0292060000	Equipment (Depreciable)	401	7/31/2010	49,302	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,302	0
52	Tank, Liquid Chlorine Storage Tank	0292190000	Equipment (Depreciable)	401	7/31/2011	11,425	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,425	0
53	Tank, Liquid Chlorine Storage Tank	0292200000	Equipment (Depreciable)	401	7/31/2011	11,425	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,425	0
54	Fuel Polisher System Fy11	0292280000	Equipment (Depreciable)	401	9/30/2011	6,101	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,101	0
55	Ammonium Sulfate Skid System	0293260000	Equipment (Depreciable)	401	5/31/2012	13,850	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,850	0
56	Lachat Auto Analyzer (Mme001) (Cent Lab)	0362790000	Equipment (Depreciable)	401	7/1/1999	53,966	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,966	0
57	Pump,Moyno Mdl #1G065G1 Cdr (Mme001)(Rwp Press Rm)	0364910000	Equipment (Depreciable)	401	8/31/2000	5,597	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,597	0
58	Pump,Moyno Mdl #1G065G1 (Mme001) (Rwp Press Room)	0365080000	Equipment (Depreciable)	401	10/12/2000	5,597	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,597	0
59	Pump,Moyno Mdl #1G065G1 Cdr (Mme001) (Gwp Press Rm	0369370000	Equipment (Depreciable)	401	9/30/2001	5,597	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,597	0
60	Pump, Trash Honda 3" (Mme001)	0384150000	Equipment (Depreciable)	401	3/31/2006	1,462	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,462	0
61	Compressor, Portable Sullair 185 (Mme001)	0384160000	Equipment (Depreciable)	401	3/31/2006	9,900	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,900	0
62	Radar,Noggin 250 Smart Ct Grd Penetrating (Mme001)	0388900000	Equipment (Depreciable)	401	9/30/2007	19,375	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,375	0
63	Gps Unit, Trimble Geo Xt (Mmp001)	0388910000	Equipment (Depreciable)	401	9/30/2007	4,495	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,495	0
64	Pump, Submersible Samples L/S (Rwp) (Mme001)	0390830000	Equipment (Depreciable)	401	5/31/2009	4,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,600	0
65	Internal Permit For Generator @ Parks/Rec (Mme001)	0391010001	Equipment (Depreciable)	401	8/31/2011	236	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	236	0
66	Analyzer,Cl17 Free Chlorine (Mme001)Loc:No Co2	0392090000	Equipment (Depreciable)	401	12/31/2010	3,414	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,414	0
67	Analyzer,Cl17 Free Chlorine (Mme001)Loc:Cent Co	0392100000	Equipment (Depreciable)	401	12/31/2010	3,414	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,414	0
68	Analyzer,Cl17 Free Chlorine (Mme001)Loc:So Co2	0392110000	Equipment (Depreciable)	401	12/31/2010	3,414	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,414	0
69	Controller, Turb W/Sc100 (Mme001) Loc:High Svc Pu	0392120000	Equipment (Depreciable)	401	12/31/2010	2,601	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,601	0
70	Standard Fume Hood Assembly Sa-5Tx (Cent Lab)	0444550000	Equipment (Depreciable)	401	9/25/1990	2,188	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,188	0
71	Blower For Analyzer (Cent Lab)	0444560000	Equipment (Depreciable)	401	9/25/1990	2,428	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,428	0
72	Mueller Tapping Machine Cl12 W/Acces	0451970000	Equipment (Depreciable)	401	2/24/1993	15,815	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,815	0
73	Incubator Mdl #307 (Spare Reuse Blg)	0452020000	Equipment (Depreciable)	401	5/7/1993	1,871	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,871	0
74	Water Still Mp12A (Cent Lab)	0452230000	Equipment (Depreciable)	401	5/7/1993	6,427	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,427	0
75	Lachat Sample Processing Module (Cent Lab)	0452250000	Equipment (Depreciable)	401	4/30/1993	11,985	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,985	0
76	Dissolved Oxygen Meter Model 57 (Cent Lab)	0452270000	Equipment (Depreciable)	401	5/7/1993	1,053	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,053	0
77	Mettler Balance Scale Pm1200 (Cent Lab)	0452290000	Equipment (Depreciable)	401	5/7/1993	3,278	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,278	0
78	Gas Pro Plus Monitor Mup 16 (To Be Auctioned Fy08)	0452400000	Equipment (Depreciable)	401	7/29/1993	1,948	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,948	0
79	Welder, Lincoln G8000 (Briggs/Straton) (Gwp)	0453030000	Equipment (Depreciable)	401	1/14/1994	2,401	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,401	0
80	Electric Eel Mdl #133452	0453320000	Equipment (Depreciable)	401	8/12/1994	3,436	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,436	0
81	Miller Rescue Retrieval Unit (Tv Van)	0453580000	Equipment (Depreciable)	401	12/9/1994	2,289	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,289	0
82	Concrete Mixer Stone Mdl 95Cm	0454150000	Equipment (Depreciable)	401	4/28/1995	2,694	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,694	0
83	Air Pack Scba Mmr 1Hr 4500 W/Case (Plant) Emls	0454310000	Equipment (Depreciable)	401	6/15/1995	1,930	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,930	0
84	Sterilizer 121C/110 (Cent Lab)	0454390000	Equipment (Depreciable)	401	7/28/1995	5,085	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,085	0
85	Safety Equipment For Working In Wwtp Tanks (Sta #1	0454400000	Equipment (Depreciable)	401	7/28/1995	5,409	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,409	0
86	Core Drill, A4350 Sof Cut	0456360000	Equipment (Depreciable)	401	2/8/1996	5,475	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,475	0
87	Ltu Level Transit 24X (Surveying/B. Day'S Ofc)	0456710000	Equipment (Depreciable)	401	4/25/1996	1,085	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,085	0
88	Otc 55 Ton Press (Ww Shop)	0456730000	Equipment (Depreciable)	401	4/11/1996	3,840	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,840	0
89	Drilling Machine D-5 (For Tapping)	0456740000	Equipment (Depreciable)	401	4/11/1996	1,608	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,608	0
90	Electric Operator H603/Fb101 (For Tapping)	0456750000	Equipment (Depreciable)	401	4/11/1996	2,559	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,559	0
91	Titan G40 Paint Sprayer (Garnsey Water Plant)	0456960000	Equipment (Depreciable)	401	6/13/1996	3,482	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,482	0
92	Air Pack Msa 4500 (Plant Hall)	0457300000	Equipment (Depreciable)	401	9/30/1996	2,571	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,571	0
93	Air Pack Msa 4500 (Press Room)	0457310000	Equipment (Depreciable)	401	9/30/1996	2,571	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,571	0
94	Microscope Ckb 2A Phase Contrast Scope (Plant Lab)	0457330000	Equipment (Depreciable)	401	9/30/1996	2,248	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,248	0
95	Ramming/Piercing Tool Grundomat 95Zs (0800 Div)	0457820000	Equipment (Depreciable)	401	3/27/1997	5,405	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,405	0
96	Sampler, Portable Model 6700 (Cent Lab)	0460380000	Equipment (Depreciable)	401	7/23/1997	5,164	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,164	0
97	Multi Parameter Wtr Quality Analyzer Ysi (Plt Lab)	0460520000	Equipment (Depreciable)	401	8/11/1997	6,775	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,775	0
98	Aps Steel Reinforced Trench Shield & Spreaders	0460540000	Equipment (Depreciable)	401	9/30/1997	9,700	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,700	0
99	Trash Pump 4" (Maint Storage Room)	0461440000	Equipment (Depreciable)	401	9/21/1998	4,726	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,726	0
100	Microscope, Phase Contrast (Mme001) (Cent Lab)	0461920000	Equipment (Depreciable)	401	12/3/1998	2,168	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,168	0
101	Coliform Water Bath (Mme001) (Plant Lab)	0462100000	Equipment (Depreciable)	401	3/18/1999	1,646	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,646	0
102	Hach Ratio Turbidimeter (Mme001) (Cent Lab)	0462230000	Equipment (Depreciable)	401	1/28/1999	1,725	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,725	0
103	Bendel Tent Tank 50 Gal (Ssp003)	0463600000	Equipment (Depreciable)	401	9/30/1999	2,480	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,480	0
104	Steam Cleaner, Hotsy Mdl #Hc165A (Plant Press Rm)	0464870000	Equipment (Depreciable)	401	8/31/2000	2,166	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,166	0
105	Meter,Danfess Chanflo W/Ult Sensor (Plt Otfl Wier)	0466360000	Equipment (Depreciable)	401	5/31/2002	2,282	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,282	0
106	Refrigerator, Chromatography (Cent Lab)	0467010000	Equipment (Depreciable)	401	9/30/2002	3,739	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,739	0
107	Pump, Smith & Loveless (Cambridge Villas) (Sls002)	0467500000	Equipment (Depreciable)	401	3/31/2003	26,734	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,734	0
108	Pump, Smith & Loveless (Sugar Forest) (Sls002)	0467510000	Equipment (Depreciable)	401	3/31/2003	24,348	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,348	0
109	Coliform Water Bath (Cent Lab)	0469130000	Equipment (Depreciable)	401	8/31/2001	1,299	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,299	0
110	Valve Cla-Val Pump Control (Pens Pmp Sta) (Mme001)	0469730000	Equipment (Depreciable)	401	11/30/2001	6,875	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,875	0
111	Valve Cla-Val Pump Control (Pens Pmp Sta) (Mme001)	0469740000	Equipment (Depreciable)	401	11/30/2001	6,875	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,875	0
112	Balance, Analytical Denver Instrument (Plant Lab)	0479640000	Equipment (Depreciable)	401	9/30/2003	1,497	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,497	0
113	Saw, Stihl Quick Cut W/Cart & Mounting	0480520000	Equipment (Depreciable)	401	3/31/2004	1,282	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,282	0
114	A/C Unit, Tran 3 1/2 Ton (Main Bld East End)	0480990000	Equipment (Depreciable)	401	7/31/2004	1,397	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,397	0
115	Chart Recorder, Honeywell (Reuse Rm)	0481020000	Equipment (Depreciable)	401	7/31/2004	1,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,600	0
116	Incubator, Bod Sample (Plant Lab)	0481500000	Equipment (Depreciable)	401	9/30/2004	4,977	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,977	0
117	Pump, Smith & Loveless (Seabrid Island) (Sls002)	0482150000	Equipment (Depreciable)	401	3/31/2005	27,609	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,609	0
118	Pump, Smith & Loveless (Ocean Way) (Sls002)	0482160000	Equipment (Depreciable)	401	3/31/2005	25,668	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,668	0
119	Pump, Smith & Loveless (Willow Run Ii) (Sls002)	0482170000	Equipment (Depreciable)	401	3/31/2005	26,750	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,750	0
120	Analyzer, Hach Model Cl-17 Chlorine	0482820000	Equipment (Depreciable)	401	6/30/2005	2,748	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,748	0
121	Drives, Westech Clarifier (T-1 South)	0483290000	Equipment (Depreciable)	401	9/30/2005	30,001	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,001	0
122	Turbidity Meter, Isco Gls Sampler (Cent Lab)	0483360000	Equipment (Depreciable)	401	9/30/2005	1,932	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,932	0
123	Pump, Trash 3" (Wacker)	0484410000	Equipment (Depreciable)	401	5/31/2006	1,296	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,296	0
124	Pump, Smtih & Loveless (Parkwood Lift#14) (Sls002)	0484600000	Equipment (Depreciable)	401	3/31/2006	24,396	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,396	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line		Reference		Department	Date	Acquisition		Water									Wastewater						Other Plant		Other
No.	Description	ID	City Type Description	Code	Acquired	Cost	Alloc. Code	Supply	Treatment	Effl./Recl. Treatment	Transmission	Effl./Recl. Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Transmission	Effl./Recl. Transmission	Collection	Effl./Recl. Distribution	Indirect	General	Developer Contrib.
125	Pump, Smtih & Loveless (Parkwood Lift#14) (Sls002)	0484610000	Equipment (Depreciable)	401	3/31/2006	25,604	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,604	0
126	Pump, Smith & Loveless (Deep Forest #27) (Sls002)	0488010000	Equipment (Depreciable)	401	4/30/2007	27,815	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,815	0
127	Pump, Smith & Loveless (Foxboro Ii #71) (Sls002)	0488020000	Equipment (Depreciable)	401	4/30/2007	27,837	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,837	0
128	Mag Meter, Mccrometer Ultra Mag	0488300000	Equipment (Depreciable)	401	7/31/2007	2,964	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,964	0
129	Pump,Aurora Type 613A East Master Lft Sta (Ssp002)	0488310000	Equipment (Depreciable)	401	7/31/2007	40,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,600	0
130	Pump,Aurora Type 613A East Master Lft Sta (Ssp002)	0488320000	Equipment (Depreciable)	401	7/31/2007	40,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,600	0
131	Pump,Aurora Type 613A East Master Lft Sta (Ssp002)	0488330000	Equipment (Depreciable)	401	7/31/2007	40,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,600	0
132	Meter, Hach Cl-17	0489090000	Equipment (Depreciable)	401	6/30/2008	3,032	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,032	0
133	Pump-Moyno Series 2000 Mdl 1G065G1 Cdq3Aa (Ssp002)	0489160000	Equipment (Depreciable)	401	6/30/2008	16,632	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,632	0
134	Pump-Moyno Series 2000 Mdl 1G065G1 Cdq3Aa (Ssp002)	0489170000	Equipment (Depreciable)	401	6/30/2008	16,632	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,632	0
135	Pump-Moyno Series 2000 Mdl 1G065G1 Cdq3Aa (Ssp002)	0489180000	Equipment (Depreciable)	401	6/30/2008	16,632	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,632	0
136	Arrester Unit, Methoanol Tank Flame (South)	0490240000	Equipment (Depreciable)	401	9/30/2008	5,270	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,270	0
137	Arrester Unit, Methoanol Tank Flame (North)	0490250000	Equipment (Depreciable)	401	9/30/2008	5,270	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,270	0
138	Pressure Washer, 3000 Psi Elec Pressure	0490260000	Equipment (Depreciable)	401	9/30/2008	4,944	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,944	0
139	Meter, Spectrophoto	0490270000	Equipment (Depreciable)	401	9/30/2008	2,410	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,410	0
140	Meter, 6" Mccrometer Ultra Mag (Lft St51 Pickwick)	0490280000	Equipment (Depreciable)	401	9/30/2008	3,079	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,079	0
141	Pump,Aurora 663A Waste Pump (T-1 Was#1)(Ssp002)	0490350000	Equipment (Depreciable)	401	9/30/2008	9,550	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,550	0
142	Pump,Aurora 663A Waste Pump (T-1 Was#2) (Ssp002)	0490360000	Equipment (Depreciable)	401	9/30/2008	9,550	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,550	0
143	Pump,Aurora 663A Waste Pump (T-2 Was#1) (Ssp002)	0490370000	Equipment (Depreciable)	401	9/30/2008	9,550	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,550	0
144	Pump,Aurora 663A Waste Pump (T-2 Was#2) (Ssp002)	0490380000	Equipment (Depreciable)	401	9/30/2008	9,550	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,550	0
145	Pump,Aurora 653A Transfer (Trans #2) (Ssp002)	0490390000	Equipment (Depreciable)	401	9/30/2008	15,920	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,920	0
146	Pump,Aurora 653A Transfer (Trans #1) (Ssp002)	0490400000	Equipment (Depreciable)	401	9/30/2008	15,920	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,920	0
147	Pump,Aurora 6S6S12B Ras Pump (T-1 Ras #2) (Ssp002)	0490410000	Equipment (Depreciable)	401	9/30/2008	17,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,800	0
148	Pump,Aurora 6S6S12B Ras Pump (T-1 Ras #2) (Ssp002)	0490420000	Equipment (Depreciable)	401	9/30/2008	17,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,800	0
149	Pump,Aurora 6S6S12B Ras Pump (T-1 Ras #3) (Ssp002)	0490430000	Equipment (Depreciable)	401	9/30/2008	17,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,800	0
150	Pump,Aurora 6S6S12B Ras Pump (T-2 Ras #1) (Ssp002)	0490440000	Equipment (Depreciable)	401	9/30/2008	17,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,800	0
151	Motor Control Ctr Cabinet (Resuse Pmp Rm)(Uet003)	0490460000	Equipment (Depreciable)	401	9/30/2008	38,260	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,260	0
152	Pump, Aurora 411 Bf (High Svc #4) (Uet003)	0490470000	Equipment (Depreciable)	401	9/30/2008	62,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	62,800	0
153	A/C Unit, Tran 10 Ton (East Master Lift St Rwp)	0490750000	Equipment (Depreciable)	401	5/31/2009	7,325	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,325	0
154	A/C Unit, Tran 10 Ton (East Master Lift St Rwp)	0490760000	Equipment (Depreciable)	401	5/31/2009	7,325	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,325	0
155	Pump, Abs Submersible & Control Panel (Rwp)	0490770000	Equipment (Depreciable)	401	5/31/2009	16,365	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,365	0
156	Pump, Aurora 6S6S12B Ras Pump (T-2 Ras#3) (Ssp002)	0490780000	Equipment (Depreciable)	401	5/31/2009	17,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,800	0
157	A/C 5 Ton Carrier Heat Pump (Rwp)	0490920000	Equipment (Depreciable)	401	3/31/2010	5,395	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,395	0
158	Mag Meter, Mccrometer Ultra Mag	0491230000	Equipment (Depreciable)	401	9/30/2007	2,914	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,914	0
159	Mag Meter, Mccrometer Ultra Mag	0491240000	Equipment (Depreciable)	401	9/30/2007	2,914	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,914	0
160	Regulator, Tank Mounted Vacuum Regal 216	0491250000	Equipment (Depreciable)	401	9/30/2007	3,811	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,811	0
161	Antenna Tester, Bird At-400 W/Accessories (Mme003)	0491500000	Equipment (Depreciable)	401	2/29/2008	4,710	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,710	0
162	Pumps, Auora 613A (West Mstr Lift/Rwp) (Ssp002)	0492020000	Equipment (Depreciable)	401	7/31/2010	57,136	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,136	0
163	Pumps, Auora 613A (West Mstr Lift/Rwp) (Ssp002)	0492030000	Equipment (Depreciable)	401	7/31/2010	57,136	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,136	0
164	Meter Reader Flex Net System Fy07 (Zmi025)	0500020001	Equipment (Depreciable)	401	7/31/2007	114,784	Meters	0	0	0	0	0	0	0	0	114,784	0	0	0	0	0	0	0	0	0
165	Vxu Radioread Package	0569780000	Equipment (Depreciable)	401	12/31/2001	14,000	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,000	0
166	Customer Service Desk (Lobby)	0583040000	Equipment (Depreciable)	401	8/31/2005	6,400	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,400	0
167	Cisco Router 1841-T1 (Zmi025)	0588590000	Equipment (Depreciable)	401	8/31/2007	1,640	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,640	0
168	Cisco Router 1841-T1 (Zmi025)	0588600000	Equipment (Depreciable)	401	8/31/2007	1,640	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,640	0
169	Drill Press 20" (Gwp)	0661470000	Equipment (Depreciable)	401	9/22/1998	2,732	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,732	0
170	Ice Machine, Manitowoc Q4-52A (Gwp)	0663450000	Equipment (Depreciable)	401	9/3/1999	2,340	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,340	0
171	Bubbler Level Monitor Sys (East Master Lift-Plant)	0663590000	Equipment (Depreciable)	401	9/30/1999	1,988	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,988	0
172	Monitor, Dcc Bubbler Level (Gwp)	0663910000	Equipment (Depreciable)	401	1/13/2000	1,638	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,638	0
173	Cabinet, 40X40 Abrasive Blast (Ww Shop)	0664010000	Equipment (Depreciable)	401	2/24/2000	1,569	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,569	0
174	Press, 25 Ton Hydraulic H-Frame (Gwp)	0664020000	Equipment (Depreciable)	401	2/24/2000	2,355	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,355	0
175	A-Frame, Aluminum Adjustable (Gwp)	0664890000	Equipment (Depreciable)	401	8/17/2000	1,561	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,561	0
176	A-Fram, Aluminum Adjustable (Ww Shop)	0664900000	Equipment (Depreciable)	401	8/17/2000	1,561	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,561	0
177	Copier, Ricoh Aficio 220 Digital (Gwp - Back Ofc)	0669090000	Equipment (Depreciable)	401	7/31/2001	3,792	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,792	0
178	Welder, Lincoln Powermig 255 (Ww Shop)	0680260000	Equipment (Depreciable)	401	1/31/2004	1,510	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,510	0
179	Transmitter, Differential Pressure	0681800000	Equipment (Depreciable)	401	1/31/2005	2,132	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,132	0
180	Transmitter, Differential Pressure	0681810000	Equipment (Depreciable)	401	1/31/2005	2,132	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,132	0
181	Transmitter, Differential Pressure	0681820000	Equipment (Depreciable)	401	1/31/2005	2,132	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,132	0
182	Transmitter, Differential Pressure	0681830000	Equipment (Depreciable)	401	1/31/2005	2,132	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,132	0
183	Transmitter, Differential Pressure	0681840000	Equipment (Depreciable)	401	1/31/2005	2,132	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,132	0
184	Drivers, Westech Clarifier (T-1 North)	0683300000	Equipment (Depreciable)	401	9/30/2005	16,147	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,147	0
185	Compressed Air Dryer	0684180000	Equipment (Depreciable)	401	3/31/2006	2,815	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,815	0
186	Transmitter, Seamans Mag 5000 Flow	0684590000	Equipment (Depreciable)	401	3/31/2006	1,032	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,032	0
187	Icemachine, Manitowoc Ice Maker Mds Sd602A W/Bin	0686230000	Equipment (Depreciable)	401	9/30/2006	3,577	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,577	0
188	Air Plasma Cutting System (Gwp)	0688000000	Equipment (Depreciable)	401	4/30/2007	2,183	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,183	0
189	Drill Press, Daytona W/Mount	0691260000	Equipment (Depreciable)	401	9/30/2007	1,549	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,549	0
190	Mower, John Deere Z425 23Hp 48" Cut	0691270000	Equipment (Depreciable)	401	9/30/2007	3,799	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,799	0
191	Pump, Submersible Dewatering Mdl #G506/T/Rechg Lk	0693350000	Equipment (Depreciable)	401	5/31/2012	5,253	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,253	0
192	Pump, Submersible Dewatering Mdl #G506/T/Rechg Lk	0693360000	Equipment (Depreciable)	401	5/31/2012	5,253	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,253	0
193	6" Meter X 2" Fire Line (Fy13)	0800200000	Equipment (Depreciable)	401	1/22/2013	6,890	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,890	0
194	8" Hp Protectus Iii Fire Svc Meter (Fy13)	0800210000	Equipment (Depreciable)	401	7/18/2013	13,364	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,364	0
195	8" Hp Ptrtectus Iii Fire Svc Meter (Fy13)	0800220000	Equipment (Depreciable)	401	7/18/2013	13,364	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,364	0
196	Englo Air Compressor	0800430000	Equipment (Depreciable)	401	5/26/1989	1,153	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,153	0
197	Nibra King Boring Tool & Acces	0811560000	Equipment (Depreciable)	401	7/31/1986	5,258	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,258	0
198	Pipe Cutter (Wheeler 1490 For Cast & Ductile Iron)	0852540000	Equipment (Depreciable)	401	9/30/1993	1,039	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,039	0
199	Hydro Line Tester (Viking Ez Blast Mdl 007510Lt)	0856950000	Equipment (Depreciable)	401	7/11/1996	1,699	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,699	0
200	Fisher Leak Detector	0862770000	Equipment (Depreciable)	401	6/10/1999	1,629	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,629	0
201	Backflow Preventer Test Kit	0862780000	Equipment (Depreciable)	401	6/25/1999	1,173	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,173	0
202	Generator, 3500 Watt Oman	0864160000	Equipment (Depreciable)	401	2/24/2000	1,764	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,764	0
203	Pump, Weinman #722004-1 (Wps002) (Peninsula Pump)	0866870000	Equipment (Depreciable)	401	8/31/2002	3,434	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,434	0
204	Pump, Weinman #722004-1 (Wps002) (Peninsula Pump)	0866880000	Equipment (Depreciable)	401	8/31/2002	3,434	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,434	0
205	Tapping Machine - H614 Air Power Operator	0869430000	Equipment (Depreciable)	401	11/30/2001	4,190	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,190	0
206	Tapping Machine, Muller 2" W/Adaptors	0879570000	Equipment (Depreciable)	401	9/30/2003	1,650	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,650	0
207	Saw, Quick Cut 16" Ts760 W/Cart And Kit	0879590000	Equipment (Depreciable)	401	9/30/2003	1,282	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,282	0
208	Ice Machine, Ico-O-Matic W/Bin	0881170000	Equipment (Depreciable)	401	8/31/2004	1,874	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,874	0
209	Air Compressor, Industrial Air 8 Hp	0882400000	Equipment (Depreciable)	401	4/30/2005	1,263	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,263	0
210	Welder, Lincoln Precision Tig 185 W/Cart	0882410000	Equipment (Depreciable)	401	4/30/2005	1,629	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,629	0
211	Air Power Operator For Cl12 Tap Machine	0882670000	Equipment (Depreciable)	401	5/31/2005	4,500	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500	0
212	Shell Cutter, Cl12 Mueller	0882680000	Equipment (Depreciable)	401	5/31/2005	2,880	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,880	0
213	Power Head, Muller Electric	0884190000	Equipment (Depreciable)	401	3/31/2006	2,345	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,345	0
214	Drilling Machine, Mueller #39305 W/Accessories	0884430000	Equipment (Depreciable)	401	3/31/2006	2,187	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,187	0
215	Line Locator, Ditch Witch 950R	0886090000	Equipment (Depreciable)	401	9/30/2006	2,982	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,982	0
216	Line Locator, Ditch Witch 950R	0886100000	Equipment (Depreciable)	401	9/30/2006	2,982	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,982	0
217	Line Locator, Ditch Witch 950R	0886110000	Equipment (Depreciable)	401	9/30/2006	2,982	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,982	0
218	Pressure Washer, Honda 4000 Psi	0889100000	Equipment (Depreciable)	401	6/30/2008	1,195	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,195	0
219	Hydrant Flusher Auto	0889110000	Equipment (Depreciable)	401	6/30/2008	1,425	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,425	0
220	Hydrant Flusher Auto	0889120000	Equipment (Depreciable)	401	6/30/2008	1,425	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,425	0
221	Hydrant Flusher Auto	0889130000	Equipment (Depreciable)	401	6/30/2008	1,425	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,425	0
222	Cherne Smoke Blower W/Accessories	0889880000	Equipment (Depreciable)	401	9/30/2008	2,128	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,128	0
223	Plug, Sewer (Herbert/Nova Master Lift Sta)	0890310000	Equipment (Depreciable)	401	9/30/2008	3,793	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,793	0
224	Welder, Power Mig 255C	0890320000	Equipment (Depreciable)	401	9/30/2008	2,025	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,025	0
225	Camera, Push Mp2020 System	0890330000	Equipment (Depreciable)	401	9/30/2008	7,878	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,878	0
226	Ground Pounder, Wacher Mdl Bs50-Zi	0891090000	Equipment (Depreciable)	401	9/30/2007	2,596	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,596	0
227	Boring Tool, 3" Grundomat	0892130000	Equipment (Depreciable)	401	3/31/2011	5,975	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,975	0
228	Electric Eel Machine Mdl325K-8Dchd	0892140000	Equipment (Depreciable)	401	3/31/2011	5,536	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,536	0
229	Camera, Push System For Sewer	0893570000	Equipment (Depreciable)	401	9/30/2012	8,610	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,610	0
230	2013 John Deere Gator W Power Lift (Fy13)	0893580000	Equipment (Depreciable)	401	9/27/2013	6,969	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,969	0
231	Caterpillar H55D Hydraulic Hammer (Fy13)	0893600000	Equipment (Depreciable)	401	7/24/2013	9,779	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,779	0
232	Sensus Meter Tester Mdl#1250 (Gwp)	0954480000	Equipment (Depreciable)	401	8/30/1995	5,750	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,750	0
233	Pump,Aurora Sr 611 (Mme001) (Ponce Inlet Master)	0966700000	Equipment (Depreciable)	401	8/31/2002	16,541	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,541	0
234	Pump,Arora Sr 653 (Mme001) (Ponce Inlet Master)	0967180000	Equipment (Depreciable)	401	12/31/2002	5,955	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,955	0
235	Pump,Moyno Mdl# 1G065G1 (Mme001) (Press Room Gwp)	0969080000	Equipment (Depreciable)	401	7/31/2001	5,597	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,597	0
236	Copier, Ricoh Afiao 1035P	0969180000	Equipment (Depreciable)	401	8/31/2001	6,712	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,712	0
237	Digital Imaging System, Lanier Ld1040Sp	0989560000	Equipment (Depreciable)	401	9/30/2008	8,048	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,048	0
238	Root Cutter, Patriot "1" Kit 3/4" C.T	4165620000	Equipment (Depreciable)	401	5/31/2001	2,168	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,168	0
239	Pump, Hydraulically Driven Submersible	4182140000	Equipment (Depreciable)	401	3/31/2005	1,346	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,346	0
240	Generator, Honda 6Kw 11Hp (Tv Van)	4184420000	Equipment (Depreciable)	401	5/31/2006	1,819	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,819	0
241	Trash Pump, 4" Multiquip	4185950000	Equipment (Depreciable)	401	8/31/2006	1,938	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,938	0
242	Detector, Lumidor Multi-Gas (Mme001)	4186370000	Equipment (Depreciable)	401	2/28/2007	1,324	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,324	0
243	Detector, Lumidor Multi-Gas (Mme001)	4186380000	Equipment (Depreciable)	401	2/28/2007	1,324	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,324	0
244	Wacker Packer	4186460000	Equipment (Depreciable)	401	2/28/2007	2,649	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,649	0
245	Cutter, Chain 6" Turbo 2 Rigid W/Accessories	4190290000	Equipment (Depreciable)	401	9/30/2008	3,891	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,891	0
246	Improvement City Hall Complex	0100350002	Improvement City Hall	401	9/30/1985	894,247	WS Treat	0	447,124	0	0	0	0	0	0	0	447,124	0	0	0	0	0	0	0	0
247	Customer Service Counter Area Improvements	0100350011	Improvement City Hall	401	5/6/1993	9,380	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,380	0
248	Preschool, Repair Roof	5100200000	Improvement City Hall	401	8/9/1991	1,840	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,840	0
249	Teen Center Renovation	5100670000	Land Recreation	401	11/17/1989	10,080	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,080	0
250	Telemetry, Liftstation Rtu'S (Mme003) Fy05	0251020013	Improvements Sewer	401	3/31/2005	23,961	LS	0	0	0	0	0	0	0	0	0	0	0	8,522	0	15,439	0	0	0	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Water Supply	Water Treatment	Water Effl./Recl. Treatment	Water Transmission	Water Effl./Recl. Transmission	Water Distribution	Water Effl./Recl. Distribution	Water Fire Hydrants	Water Meters	Wastewater Treatment	Wastewater Effl./Recl. Treatment	Wastewater Transmission	Wastewater Effl./Recl. Transmission	Wastewater Collection	Wastewater Effl./Recl. Distribution	Other Plant Indirect	Other Plant General	Other Developer Contrib.
251	Telemetry, Liftstation Rtu'S (Mme003) Fy05	0251020014	Improvements Sewer	401	6/30/2005	12,804	LS	0	0	0	0	0	0	0	0	0	0	0	4,554	0	8,250	0	0	0	0
252	Telemetry, Liftstation Rtu'S (Mme003) Fy05	0251020015	Improvements Sewer	401	9/30/2005	7,846	LS	0	0	0	0	0	0	0	0	0	0	0	2,791	0	5,055	0	0	0	0
253	Telemetry, Liftstation Rtu'S (Mme003) Fy06	0251020016	Improvements Sewer	401	3/31/2006	13,621	LS	0	0	0	0	0	0	0	0	0	0	0	4,844	0	8,777	0	0	0	0
254	Telemetry, Liftstation Rtu'S (Mme003) Fy06	0251020017	Improvements Sewer	401	5/31/2006	12,409	LS	0	0	0	0	0	0	0	0	0	0	0	4,413	0	7,996	0	0	0	0
255	Telemetry, Liftstation Rtu'S (Mme003) Fy06	0251020018	Improvements Sewer	401	7/31/2006	7,747	LS	0	0	0	0	0	0	0	0	0	0	0	2,755	0	4,992	0	0	0	0
256	Telemetry - Scada Server (Mme003)	0251020019	Improvements Sewer	401	2/29/2008	24,318	Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	11,776	0	12,542	0	0	0	0
257	Telemetry, Liftstation Fy08 (Mme003)	0251020020	Improvements Sewer	401	6/30/2008	48,978	LS	0	0	0	0	0	0	0	0	0	0	0	17,420	0	31,559	0	0	0	0
258	Telemetry - Scada Server (Mme003)	0251020021	Improvements Sewer	401	9/30/2008	15,675	Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	7,591	0	8,084	0	0	0	0
259	Telemetry, Liftstation Fy09 (Mme003)	0251020022	Improvements Sewer	401	5/31/2009	39,885	LS	0	0	0	0	0	0	0	0	0	0	0	14,186	0	25,700	0	0	0	0
260	Telemetry - Scada Fy09 (Mme003)	0251020023	Improvements Sewer	401	5/31/2009	17,550	Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	8,499	0	9,051	0	0	0	0
261	Telemetry, Liftstation Fy09 (Mme003)	0251020024	Improvements Sewer	401	7/31/2009	7,017	LS	0	0	0	0	0	0	0	0	0	0	0	2,496	0	4,521	0	0	0	0
262	Telemetry, Scada Fy09 (Mme003)	0251020025	Improvements Sewer	401	7/31/2009	1,950	Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	944	0	1,006	0	0	0	0
263	Telemetry, Liftstation Fy09 (Mme003)	0251020026	Improvements Sewer	401	8/31/2009	20,853	LS	0	0	0	0	0	0	0	0	0	0	0	7,417	0	13,436	0	0	0	0
264	Telemetry, Liftstation Fy09 (Mme003)	0251020027	Improvements Sewer	401	9/30/2009	12,352	LS	0	0	0	0	0	0	0	0	0	0	0	4,393	0	7,959	0	0	0	0
265	Telemetry, Liftstation Fy10 (Mme003)	0251020028	Improvements Sewer	401	3/31/2010	13,900	LS	0	0	0	0	0	0	0	0	0	0	0	4,944	0	8,956	0	0	0	0
266	Telemetry, Liftstation Fy10 (Mme003)	0251020029	Improvements Sewer	401	8/31/2010	8,243	LS	0	0	0	0	0	0	0	0	0	0	0	2,932	0	5,311	0	0	0	0
267	Telemetry, Liftstation Fy10 (Mme003)	0251020030	Improvements Sewer	401	9/30/2010	19,674	LS	0	0	0	0	0	0	0	0	0	0	0	6,997	0	12,677	0	0	0	0
268	Telemetry, Liftstation Fy11 (Mme003)	0251020031	Improvements Sewer	401	11/30/2010	11,915	LS	0	0	0	0	0	0	0	0	0	0	0	4,238	0	7,677	0	0	0	0
269	Telemetry, Liftstation Fy11 (Mme003)	0251020032	Improvements Sewer	401	12/31/2010	17,696	LS	0	0	0	0	0	0	0	0	0	0	0	6,294	0	11,402	0	0	0	0
270	Telemetry, Liftstation Fy11 (Mme003)	0251020033	Improvements Sewer	401	3/31/2011	14,865	LS	0	0	0	0	0	0	0	0	0	0	0	5,287	0	9,578	0	0	0	0
271	Telemetry, Liftstation Fy11 (Mme003)	0251020034	Improvements Sewer	401	3/31/2011	8,243	LS	0	0	0	0	0	0	0	0	0	0	0	2,932	0	5,311	0	0	0	0
272	Telemetry, Liftstation Fy11 (Mme003)	0251020035	Improvements Sewer	401	7/31/2011	49,308	LS	0	0	0	0	0	0	0	0	0	0	0	17,537	0	31,771	0	0	0	0
273	Telemetry, Liftstation Fy11 (Mme003)	0251020036	Improvements Sewer	401	7/31/2011	42,597	LS	0	0	0	0	0	0	0	0	0	0	0	15,150	0	27,447	0	0	0	0
274	Telemetry, Liftstation Fy12 (Mme003)	0251020037	Improvements Sewer	401	6/30/2012	23,100	LS	0	0	0	0	0	0	0	0	0	0	0	8,216	0	14,884	0	0	0	0
275	Telemetry, Liftstation Fy12 (Mme003)	0251020038	Improvements Sewer	401	7/31/2012	5,972	LS	0	0	0	0	0	0	0	0	0	0	0	2,124	0	3,848	0	0	0	0
276	Telemetry, Liftstation Fy12 (Mme003)	0251020039	Improvements Sewer	401	7/31/2012	5,390	LS	0	0	0	0	0	0	0	0	0	0	0	1,917	0	3,473	0	0	0	0
277	Telemetry, Liftstation Fy12 (Mme003)	0251020040	Improvements Sewer	401	9/30/2012	13,931	LS	0	0	0	0	0	0	0	0	0	0	0	4,955	0	8,976	0	0	0	0
278	Telemetry, Liftstation Fy12 (Mme003)	0251020041	Improvements Sewer	401	9/30/2012	42,879	LS	0	0	0	0	0	0	0	0	0	0	0	15,250	0	27,629	0	0	0	0
279	Utility Mapping Project	0300010001	Improvements Sewer	401	10/19/1990	1,018,903	Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	493,407	0	525,495	0	0	0	0
280	Utilities Relocation Sr441	0300020000	Improvements Sewer	401	10/1/1988	52,060	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	27,580	0	24,481	0	0	0	0
281	Jackson St. Project Cost Part.	0300170000	Improvements Sewer	401	7/12/1989	150,000	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	79,464	0	70,536	0	0	0	0
282	City Hall Lift Station Pump	0400010001	Improvements Sewer	401	5/23/1986	17,856	LS	0	0	0	0	0	0	0	0	0	0	0	6,351	0	11,505	0	0	0	0
283	Evaluation Mike'S Bay	0400010002	Improvements Sewer	401	1/18/1985	3,563	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,563	0
284	Welllift (Gwp)	0400020000	Improvements Sewer	401	1/11/1985	27,137	ST	0	0	0	0	0	0	0	0	0	27,137	0	0	0	0	0	0	0	0
285	Constr. Effluent Reuse Program (Gwp)	0400020001	Improvements Sewer	401	4/26/1985	125,129	RW-TR-DistWeight	0	0	0	0	0	0	0	0	0	0	0	0	55,267	0	69,862	0	0	0
286	Reclaimed Water (Jefferson St Fy97)	0400020010	Improvements Sewer	401	10/1/1996	17,298,581	RW-TR-DistWeight	0	0	0	0	0	0	0	0	0	0	0	0	7,640,413	0	9,658,168	0	0	0
287	Sewer Master Plan - Ponce Inlet (Uet002)	0400020019	Improvements Sewer	401	11/13/1998	24,178,441	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	12,808,832	0	11,369,608	0	0	0	0
288	Engineering Port Orange Causeway	0400030005	Improvements Sewer	401	5/10/1985	133,987	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	70,981	0	63,006	0	0	0	0
289	Townhomes West Upsizing	0400040000	Improvements Sewer	401	6/13/1985	325,128	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	172,241	0	152,887	0	0	0	0
290	Cap Interest 1987	0400040001	Improve Sewer	401	9/30/1987	246,581	STFMWeight	0	0	0	0	0	0	0	0	0	93,733	6,892	120,515	25,441	0	0	0	0	0
291	Lamplighter Lift Station	0400050000	Improvements Sewer	401	1/1/1979	40,000	Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	19,370	0	20,630	0	0	0	0
292	Upsizing Country Walk	0400050003	Improvements Sewer	401	9/20/1985	8,849	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	4,688	0	4,161	0	0	0	0
293	Reclaimed Water (State Revolving Loan Fund)	0400070000	Improvements Sewer	401	3/10/1995	5,313,320	RW-TR-DistWeight	0	0	0	0	0	0	0	0	0	0	0	0	2,346,780	0	2,966,541	0	0	0
294	Sewer, Oak Pl. 1967	0400110002	Improvements Sewer	401	12/13/1967	12,694	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	6,725	0	5,969	0	0	0	0
295	Infiltration & Inflow Program	0400120002	Improvements Sewer	401	9/30/1989	617,578	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	327,170	0	290,408	0	0	0	0
296	Water Reuse Program	0400130000	Improvements Sewer	401	12/20/1985	2,999,069	RW-TR-DistWeight	0	0	0	0	0	0	0	0	0	0	0	0	1,324,625	0	1,674,444	0	0	0
297	Water Reuse Program	0400130018	Improvements Sewer	401	2/15/1991	1,081,062	RW-TR-DistWeight	0	0	0	0	0	0	0	0	0	0	0	0	477,482	0	603,580	0	0	0
298	Lift Station Engineering Riverside/Palmetto Sewer	0400140000	Improvements Sewer	401	6/23/1986	4,250	LS	0	0	0	0	0	0	0	0	0	0	0	1,512	0	2,738	0	0	0	0
299	Parts,Repairs Etc.	0400140001	Improvements Sewer	401	8/8/1988	31,544	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,544	0
300	Proof Service And Force Main	0400140002	Improvements Sewer	401	5/11/1988	7,525	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,986	0	3,539	0	0	0	0
301	Ephipany Housing Development	0400140003	Improvements Sewer	401	2/5/1988	8,581	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	4,546	0	4,035	0	0	0	0
302	Master Pump Shores ,Station	0400140004	Improvements Sewer	401	9/30/1988	268,102	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	142,030	0	126,071	0	0	0	0
303	S.Pen. Dr. F.Main Ponce Inlet Eng Fees	0400140005	Improvements Sewer	401	9/30/1988	8,941	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	4,737	0	4,204	0	0	0	0
304	Water Reuse And Eng. Fees	0400140006	Improvements Sewer	401	2/5/1988	10,005	RW-TR-DistWeight	0	0	0	0	0	0	0	0	0	0	0	0	4,419	0	5,586	0	0	0
305	Efluent Reuse Equip. And Imp.	0400140007	Improvements Sewer	401	6/17/1988	6,730	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,730	0
306	Util Ext. W. I-95 Lift Stations Etc.	0400140008	Improvements Sewer	401	7/19/1988	270,239	LS	0	0	0	0	0	0	0	0	0	0	0	96,113	0	174,126	0	0	0	0
307	Force Main (Const. S Peninsula Dr)	0400140009	Improvements Sewer	401	9/30/1989	203,756	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	107,942	0	95,814	0	0	0	0
308	Causeway Sewer Epa	0400140010	Improvements Sewer	401	10/1/1988	780,784	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	413,630	0	367,154	0	0	0	0
309	S. Peninsula Force Main	0400140011	Improvements Sewer	401	12/29/1989	1,068	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	566	0	502	0	0	0	0
310	S. Peninsula Dr. Force Main	0400140012	Improvements Sewer	401	11/9/1989	28,110	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	14,892	0	13,219	0	0	0	0
311	Sewer Treatment Plant Expansion	0400140013	Improvements Sewer	401	10/1/1988	568,725	ST	0	0	0	0	0	0	0	0	0	568,725	0	0	0	0	0	0	0	0
312	Sewer Interceptor Project	0400140014	Improvements Sewer	401	10/1/1988	44,435	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	23,540	0	20,895	0	0	0	0
313	Lift Station Emergency Alarm System	0400140015	Improvements Sewer	401	4/8/1991	690	LS	0	0	0	0	0	0	0	0	0	0	0	245	0	445	0	0	0	0
314	Lift Station Elimination Alarm System	0400140016	Improvements Sewer	401	3/20/1992	89,230	LS	0	0	0	0	0	0	0	0	0	0	0	31,736	0	57,495	0	0	0	0
315	Lift Station Emergency Alarm System	0400140017	Improvements Sewer	401	3/31/1993	20,860	LS	0	0	0	0	0	0	0	0	0	0	0	7,419	0	13,441	0	0	0	0
316	Lift Station Emergency Alarm System	0400140018	Improvements Sewer	401	8/25/1995	21,000	LS	0	0	0	0	0	0	0	0	0	0	0	7,469	0	13,531	0	0	0	0
317	Lift Station Emergency Alarm System	0400140019	Improvements Sewer	401	5/17/1996	26,413	LS	0	0	0	0	0	0	0	0	0	0	0	9,394	0	17,019	0	0	0	0
318	Lift Station Emergency Alarm System	0400140020	Improvements Sewer	401	5/17/1996	19,159	LS	0	0	0	0	0	0	0	0	0	0	0	6,814	0	12,345	0	0	0	0
319	Lift Station Remote Terminal Units #32,71,22 & 37	0400140021	Improvements Sewer	401	2/13/1997	22,900	LS	0	0	0	0	0	0	0	0	0	0	0	8,145	0	14,755	0	0	0	0
320	Lift Station, R&R Herbert & Nova	0400150000	Improvements Sewer	401	9/30/1987	2,750	LS	0	0	0	0	0	0	0	0	0	0	0	978	0	1,772	0	0	0	0
321	Brandyhills Lift Station	0400150001	Improvements Sewer	401	9/30/1987	14,280	LS	0	0	0	0	0	0	0	0	0	0	0	5,079	0	9,201	0	0	0	0
322	Cambridge Lift Station	0400150002	Improvements Sewer	401	9/30/1987	14,240	LS	0	0	0	0	0	0	0	0	0	0	0	5,065	0	9,175	0	0	0	0
323	Utility Relocation Sr441	0400150003	Improvements Sewer	401	9/30/1987	87,166	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	46,177	0	40,989	0	0	0	0
324	Causeway Crossing Sewer Portion	0400150004	Improvements Sewer	401	9/30/1987	876,601	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	464,390	0	412,211	0	0	0	0
325	Lift Station- Brandy Hills	0400150005	Improvements Sewer	401	7/13/1990	617	LS	0	0	0	0	0	0	0	0	0	0	0	219	0	398	0	0	0	0
326	Effluent Reuse System	0400150006	Improvements Sewer	401	9/30/1987	23,456	RWTreat	0	0	0	0	0	0	0	0	0	0	23,456	0	0	0	0	0	0	0
327	Willow Run Force Main	0400150007	Improvements Sewer	401	9/30/1987	5,770	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,057	0	2,713	0	0	0	0
328	Sewer Interceptor Project	0400150008	Improvements Sewer	401	9/30/1987	86,217	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	45,674	0	40,542	0	0	0	0
329	Causeway Crossing Epa Grant Eligible	0400150009	Improvements Sewer	401	9/30/1987	1,307,600	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	692,718	0	614,882	0	0	0	0
330	Herb.Intec./Spckfrcmain/P.In.Pumpsta	0400150011	Improvements Sewer	401	6/15/1989	964,053	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	510,719	0	453,334	0	0	0	0
331	Herbert St Interceptor(Q.Hampton)	0400150012	Improvements Sewer	401	6/15/1989	61,867	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	32,775	0	29,092	0	0	0	0
332	Herbert St Intercep - Retainage	0400150014	Improvements Sewer	401	9/30/1989	120,606	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	63,892	0	56,713	0	0	0	0
333	Force Main Project (Willow Run)	0400150015	Improvements Sewer	401	12/30/1988	22,293	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	11,810	0	10,483	0	0	0	0
334	Herbert Street Interceptor	0400150016	Improvements Sewer	401	1/26/1990	48,348	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	25,613	0	22,735	0	0	0	0
335	Herbert Street Interceptor	0400150017	Improvements Sewer	401	6/29/1990	2,400	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,271	0	1,129	0	0	0	0
336	Herbert Street Interceptor	0400150018	Improvements Sewer	401	1/26/1990	2,400	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,271	0	1,129	0	0	0	0
337	Herbert Street Interceptor	0400150019	Improvements Sewer	401	2/22/1990	51,974	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	27,534	0	24,440	0	0	0	0
338	Herbert Street Interceptor	0400150020	Improvements Sewer	401	2/22/1990	1,233	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	653	0	580	0	0	0	0
339	Herbert Street Interceptor	0400150021	Improvements Sewer	401	5/2/1990	455	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	241	0	214	0	0	0	0
340	R & R Liftstation	0400150022	Improvements Sewer	401	11/10/1989	12,380	LS	0	0	0	0	0	0	0	0	0	0	0	4,403	0	7,977	0	0	0	0
341	R & R Liftstation	0400150023	Improvements Sewer	401	9/21/1990	1,224	LS	0	0	0	0	0	0	0	0	0	0	0	435	0	789	0	0	0	0
342	Sewer Lines (Potato Patch)	0400160000	Improvements Sewer	401	12/30/1988	18,669,276	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	9,890,283	0	8,778,993	0	0	0	0
343	Sewer Lines (Sewer System Rehabilitation)	0400160007	Improvements Sewer	401	12/6/1996	39,843	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	21,107	0	18,736	0	0	0	0
344	Capitalized Interest Fy92	0400170000	Cap Interest Sewer	401	9/30/1992	93,536	STFMWeight	0	0	0	0	0	0	0	0	0	35,556	2,615	45,715	9,650	0	0	0	0	0
345	Capitalized Interest Fy99 (Ssp004)	0400170001	Cap Interest Sewer	401	9/30/1999	56,370	STFMWeight	0	0	0	0	0	0	0	0	0	21,428	1,576	27,550	5,816	0	0	0	0	0
346	Capitalized Interest Fy00 (Ssp004)	0400170003	Cap Interest Sewer	401	9/30/2000	26,378	STFMWeight	0	0	0	0	0	0	0	0	0	10,027	737	12,892	2,722	0	0	0	0	0
347	Capitalized Interest Fy00 (Uet005)	0400170005	Cap Interest Sewer	401	9/30/2000	118,296	STFMWeight	0	0	0	0	0	0	0	0	0	44,968	3,307	57,816	12,205	0	0	0	0	0
348	Capitalized Interest Fy01 (Uet005)	0400170007	Cap Interest Sewer	401	9/30/2001	80,465	STFMWeight	0	0	0	0	0	0	0	0	0	30,587	2,249	39,327	8,302	0	0	0	0	0
349	Capitalized Interest Fy01 (Wwp005)	0400170009	Cap Interest Sewer	401	9/30/2001	211,128	STFMWeight	0	0	0	0	0	0	0	0	0	80,256	5,901	103,187	21,783	0	0	0	0	0
350	Capitalized Interest Fy01 (Uet006)	0400170010	Cap Interest Sewer	401	9/30/2001	9,748	STFMWeight	0	0	0	0	0	0	0	0	0	3,705	272	4,764	1,006	0	0	0	0	0
351	Capitalized Interest Fy01 Srf513P (Uet007)	0400170011	Cap Interest Sewer	401	9/30/2001	3,126	STFMWeight	0	0	0	0	0	0	0	0	0	1,188	87	1,528	323	0	0	0	0	0
352	Capitalized Interest Fy02 (Ssp004)	0400170012	Cap Interest Sewer	401	9/30/2002	1,417	STFMWeight	0	0	0	0	0	0	0	0	0	539	40	693	146	0	0	0	0	0
353	Capitalized Interest Fy02 (Uet005)	0400170013	Cap Interest Sewer	401	9/30/2002	4,000	STFMWeight	0	0	0	0	0	0	0	0	0	1,520	112	1,955	413	0	0	0	0	0
354	Capitalized Interest Fy02 (Wwp005)	0400170014	Cap Interest Sewer	401	9/30/2002	1,638	STFMWeight	0	0	0	0	0	0	0	0	0	623	46	801	169	0	0	0	0	0
355	Capitalized Interest Fy02 (Uet006)	0400170015	Cap Interest Sewer	401	9/30/2002	29,863	STFMWeight	0	0	0	0	0	0	0	0	0	11,352	835	14,595	3,081	0	0	0	0	0
356	Capitalized Interest Fy02 Srf513P (Uet007)	0400170016	Cap Interest Sewer	401	9/30/2002	23,807	STFMWeight	0	0	0	0	0	0	0	0	0	9,050	665	11,636	2,456	0	0	0	0	0
357	Capitalized Interest Fy03 Srf513P (Uet007)	0400170017	Cap Interest Sewer	401	9/30/2003	92,140	STFMWeight	0	0	0	0	0	0	0	0	0	35,025	2,575	45,033	9,506	0	0	0	0	0
358	Capitalized Interest Fy03 (Uet012)	0400170018	Cap Interest Sewer	401	9/30/2003	17,773	STFMWeight	0	0	0	0	0	0	0	0	0	6,756	497	8,686	1,834	0	0	0	0	0
359	Capitalized Interest Fy04 Srf3020 (Uet012)	0400170019	Cap Interest Sewer	401	9/30/2004	2,566	STFMWeight	0	0	0	0	0	0	0	0	0	975	72	1,254	265	0	0	0	0	0
360	Capitalized Interest Fy04 (Uet011)	0400170020	Cap Interest Sewer	401	9/30/2004	360,462	STFMWeight	0	0	0	0	0	0	0	0	0	137,022	10,076	176,174	37,190	0	0	0	0	0
361	Capitalized Int Fy05 (Uet011) Srf513P	0400170022	Cap Interest Sewer	401	9/30/2005	280,539	STFMWeight	0	0	0	0	0	0	0	0	0	106,641	7,842	137,112	28,944	0	0	0	0	0
362	W/S Capitalized Interest Fy05 (Isw)	0400170024	Cap Interest Sewer	401	9/30/2005	157,178	STFMWeight	0	0	0	0	0	0	0	0	0	59,748	4,393	76,820	16,217	0	0	0	0	0
363	Capitalized Int Fy06 (Uet011) Srf513P	0400170025	Cap Interest Sewer	401	9/30/2006	336,582	STFMWeight	0	0	0	0	0	0	0	0	0	127,945	9,408	164,503	34,726	0	0	0	0	0
364	Capitalized Int Fy06 (Uet011) Srf513P	0400170030	Cap Interest Sewer	401	9/30/2006	14,626	STFMWeight	0	0	0	0	0	0	0	0	0	5,560	409	7,149	1,509	0	0	0	0	0
365	W/S Capitalized Interest Fy06 (Isw)	0400170033	Cap Interest Sewer	401	9/3/2006	135,213	STFMWeight	0	0	0	0	0	0	0	0	0	51,398	3,779	66,084	13,950	0	0	0	0	0
366	Capitalized Int Fy07 (Uet011) Srf513P	0400170034	Cap Interest Sewer	401	9/30/2007	41,061	STFMWeight	0	0	0	0	0	0	0	0	0	15,609	1,148	20,069	4,236	0	0	0	0	0
367	Capitalized Int Fy07 (Uet011) Srf513P	0400170036	Cap Interest Water	401	9/30/2007	322,233	STFMWeight	0	0	0	0	0	0	0	0	0	122,491	9,007	157,490	33,246	0	0	0	0	0
368	W/S Capitalized Interst Fy07 (Isw)	0400170038	Cap Interest Water	401	9/30/2007	126,805	STFMWeight	0	0	0	0	0	0	0	0	0	48,203	3,544	61,975	13,083	0	0	0	0	0
369	Capitalized Int Fy07 (Uet014) Srf514S	0400170040	Cap Interest Water	401	9/30/2007	166,480	STFMWeight	0	0	0	0	0	0	0	0	0	63,284	4,653	81,366	17,176	0	0	0	0	0
370	W/S Capitalized Interest Fy08 (Isw)	0400170042	Cap Interest Water	401	9/30/2008	5,167	STFMWeight	0	0	0	0	0	0	0	0	0	1,964	144	2,526	533	0	0	0	0	0
371	W/S Capitalized Interest Fy09 (Isw)	0400170045	Cap Interest Water	401	9/30/2009	46,276	STFMWeight	0	0	0	0	0	0	0	0	0	17,591	1,294	22,617	4,774	0	0	0	0	0
372	W/S Capitalized Interest Fy10 (Isw)	0400170047	Cap Interest Water	401	9/30/2010	31,674	STFMWeight	0	0	0	0	0	0	0	0	0	12,040	885	15,480	3,268	0	0	0	0	0
373	W/S Capitalized Interest Fy11 (Isw)	0400170049	Cap Interest Water	401	9/30/2011	60,347	STFMWeight	0	0	0	0	0	0	0	0	0	22,940	1,687	29,494	6,226	0	0	0	0	0
374	W/S Capitalized Interest Fy12 (Isw)	0400170051	Cap Interest Water	401	9/30/2012	20,031	STFMWeight	0	0	0	0	0	0	0	0	0	7,614	560	9,790	2,067	0	0	0	0	0
375	W/S Capitalized Interest Fy13 (Isw)	0400170052	Cap Interest Water	401	9/30/2013	20,062	STFMWeight	0	0	0	0	0	0	0	0	0	7,626	561	9,805	2,070	0	0	0	0	0
376	Lift Sta. Intracoastal	0400330000	Improvements Sewer	401	1/1/1982	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Water Supply	Water Treatment	Water Effl./Recl. Treatment	Water Transmission	Water Effl./Recl. Transmission	Water Distribution	Water Effl./Recl. Distribution	Water Fire Hydrants	Water Meters	Wastewater Treatment	Wastewater Effl./Recl. Treatment	Wastewater Transmission	Wastewater Effl./Recl. Transmission	Wastewater Collection	Wastewater Effl./Recl. Distribution	Other Plant Indirect	Other Plant General	Other Developer Contrib.
377	Causeway Park Phase Ii	0400370000	Improvements Sewer	401	5/24/1991	2,822	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,495	0	1,327	0	0	0	0
378	Lift Sta. 400 S. Halifax #7	0400450000	Improvements Sewer	401	1/1/1963	25,000	LS	0	0	0	0	0	0	0	0	0	0	0	8,891	0	16,109	0	0	0	0
379	Upgrade Halifax Lift Sta	0400450001	Improvements Sewer	401	6/23/1986	1,250	LS	0	0	0	0	0	0	0	0	0	0	0	445	0	805	0	0	0	0
380	Pipe Halifax Lift Sta	0400450002	Improvements Sewer	401	6/23/1986	819	LS	0	0	0	0	0	0	0	0	0	0	0	291	0	528	0	0	0	0
381	Lime Rock Halifax Lift Sta	0400450003	Improvements Sewer	401	9/30/1986	387	LS	0	0	0	0	0	0	0	0	0	0	0	138	0	250	0	0	0	0
382	Lift Station Emer. Alarm Sys	0400450005	Improvements Sewer	401	5/18/1990	3,834	LS	0	0	0	0	0	0	0	0	0	0	0	1,364	0	2,470	0	0	0	0
383	Lift Sta. No. Halifax #6	0400490000	Improvements Sewer	401	1/1/1963	20,000	LS	0	0	0	0	0	0	0	0	0	0	0	7,113	0	12,887	0	0	0	0
384	Lift Sta. Chas. St. #5	0400500000	Improvements Sewer	401	1/1/1979	35,000	LS	0	0	0	0	0	0	0	0	0	0	0	12,448	0	22,552	0	0	0	0
385	Lift Sta. Biro & Nixon #10	0400520000	Improvements Sewer	401	1/1/1964	15,000	LS	0	0	0	0	0	0	0	0	0	0	0	5,335	0	9,665	0	0	0	0
386	Lift Sta. Turton & Christ. #11	0400530000	Improvements Sewer	401	1/1/1979	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
387	Lift Sta. Howe & Isa. #2	0400540000	Improvements Sewer	401	1/1/1979	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
388	Foxboro Iii Lift Station	0400550000	Improvements Sewer	401	6/5/1985	23,817	LS	0	0	0	0	0	0	0	0	0	0	0	8,471	0	15,346	0	0	0	0
389	Lift Sta. Cambridge #18	0400560008	Improvements Sewer	401	1/1/1981	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
390	Lift Sta. Powers #8	0400570009	Improvements Sewer	401	1/1/1981	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
391	Lift Station (Oak St/Oak Pl)	0400570011	Improvements Sewer	401	8/17/1989	1,180	LS	0	0	0	0	0	0	0	0	0	0	0	420	0	760	0	0	0	0
392	Fiberglass Liner For Lif/Sta(Sp.Ck)	0400570012	Improvements Sewer	401	5/18/1989	2,270	LS	0	0	0	0	0	0	0	0	0	0	0	807	0	1,463	0	0	0	0
393	Lift Station (Herbert & Nova)	0400570013	Improvements Sewer	401	11/11/1988	11,572	LS	0	0	0	0	0	0	0	0	0	0	0	4,116	0	7,456	0	0	0	0
394	South Utility Placement	0400570015	Improvements Sewer	401	1/26/1990	17,908	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	9,487	0	8,421	0	0	0	0
395	South Utility Placement	0400570016	Improvements Sewer	401	1/26/1990	172,780	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	91,532	0	81,247	0	0	0	0
396	South Utility Placement	0400570017	Improvements Sewer	401	4/12/1990	402,599	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	213,282	0	189,317	0	0	0	0
397	South Utility Placement	0400570018	Improvements Sewer	401	12/29/1989	329,078	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	174,333	0	154,745	0	0	0	0
398	South Utility Placement	0400570019	Improvements Sewer	401	11/10/1989	375,186	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	198,760	0	176,427	0	0	0	0
399	South Utility Placement	0400570020	Improvements Sewer	401	3/9/1990	11,577	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	6,133	0	5,444	0	0	0	0
400	South Utility Placement	0400570021	Improvements Sewer	401	3/9/1990	5,940	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,147	0	2,793	0	0	0	0
401	South Utility Placement	0400570022	Improvements Sewer	401	5/17/1990	7,100	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,761	0	3,339	0	0	0	0
402	South Utility Placement	0400570023	Improvements Sewer	401	5/17/1990	8,851	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	4,689	0	4,162	0	0	0	0
403	South Utility Placement	0400570024	Improvements Sewer	401	6/29/1990	4,500	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,384	0	2,116	0	0	0	0
404	South Utility Placement	0400570025	Improvements Sewer	401	6/29/1990	8,839	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	4,682	0	4,156	0	0	0	0
405	South Utility Placement	0400570026	Improvements Sewer	401	7/31/1990	157,482	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	83,428	0	74,054	0	0	0	0
406	South Utility Placement	0400570027	Improvements Sewer	401	7/31/1990	1,100	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	583	0	517	0	0	0	0
407	South Utility Placement	0400570028	Improvements Sewer	401	7/31/1990	10,014	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	5,305	0	4,709	0	0	0	0
408	South Utility Placement	0400570029	Improvements Sewer	401	6/28/1990	106,401	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	56,367	0	50,034	0	0	0	0
409	South Utility Placement	0400570030	Improvements Sewer	401	8/31/1990	50,522	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	26,765	0	23,757	0	0	0	0
410	South Utility Placement	0400570031	Improvements Sewer	401	8/30/1990	2,700	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,430	0	1,270	0	0	0	0
411	South Utility Placement	0400570032	Improvements Sewer	401	11/29/1989	368,555	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	195,247	0	173,309	0	0	0	0
412	South Utility Placement	0400570033	Improvements Sewer	401	2/22/1990	254,988	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	135,083	0	119,905	0	0	0	0
413	South Utility Placement	0400570034	Improvements Sewer	401	3/6/1990	95,870	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	50,788	0	45,082	0	0	0	0
414	South Utility Placement	0400570035	Improvements Sewer	401	2/22/1990	54,912	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	29,091	0	25,822	0	0	0	0
415	South Utility Placement	0400570036	Improvements Sewer	401	9/28/1990	48,881	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	25,895	0	22,986	0	0	0	0
416	South Utility Placement (Kaco)	0400570037	Improvements Sewer	401	1/25/1991	14,762	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	7,820	0	6,942	0	0	0	0
417	South Utility Placement	0400570038	Improvements Sewer	401	12/21/1990	91,195	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	48,312	0	42,884	0	0	0	0
418	South Utility Placement (Kaco)	0400570039	Improvements Sewer	401	6/21/1991	24,970	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	13,228	0	11,742	0	0	0	0
419	South Utility Placement	0400570040	Improvements Sewer	401	6/14/1991	38,460	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	20,375	0	18,085	0	0	0	0
420	South Utility Placement (Kaco)	0400570041	Improvements Sewer	401	7/12/1991	82,530	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	43,721	0	38,809	0	0	0	0
421	South Utility Placement (Kaco)	0400570042	Improvements Sewer	401	9/30/1991	55,554	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	29,430	0	26,123	0	0	0	0
422	South Utility Placement (Kaco Claim)	0400570043	Improvements Sewer	401	4/24/1992	82,500	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	43,705	0	38,795	0	0	0	0
423	South Utility Placement (Kaco)	0400570044	Improvements Sewer	401	12/20/1991	122,771	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	65,040	0	57,732	0	0	0	0
424	South Utility Placement (Kaco)	0400570045	Improvements Sewer	401	7/17/1992	16,920	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	8,963	0	7,956	0	0	0	0
425	Kaco Claim	0400570046	Improvements Sewer	401	8/14/1992	4,438	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,351	0	2,087	0	0	0	0
426	Lift Sta. Parkwood #14	0400580000	Improvements Sewer	401	1/1/1982	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
427	Lift Sta. Harbor Pt. #26	0400590000	Improvements Sewer	401	1/1/1982	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
428	Harbor Point Lift Station #26 Repairs	0400590003	Improvements Sewer	401	5/22/1997	20,808	LS	0	0	0	0	0	0	0	0	0	0	0	7,401	0	13,407	0	0	0	0
429	Lift Station-Madeline Ave	0400620000	Improvements Sewer	401	10/13/1989	5,600	LS	0	0	0	0	0	0	0	0	0	0	0	1,992	0	3,608	0	0	0	0
430	Spruce Creek Rd Project-Widening	0400620001	Improvements Sewer	401	2/22/1991	136,764	FM	0	0	0	0	0	0	0	0	0	0	0	136,764	0	0	0	0	0	0
431	Spruce Creek Rd Project "S"Curves	0400620002	Improvements Sewer	401	3/28/1991	34,053	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	18,040	0	16,013	0	0	0	0
432	Spruce Creek Rd Project Widening	0400620003	Improvements Sewer	401	2/22/1991	11,022	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	5,839	0	5,183	0	0	0	0
433	Spruce Creek Rd Project-Widening	0400620004	Improvements Sewer	401	6/14/1991	18,118	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	9,598	0	8,520	0	0	0	0
434	Spruce Creek Rd Project "S"Curves	0400620005	Improvements Sewer	401	6/14/1991	95,154	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	50,409	0	44,745	0	0	0	0
435	Spruce Creek Rd Project Widening	0400620006	Improvements Sewer	401	6/7/1991	2,434	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,289	0	1,145	0	0	0	0
436	Spruce Creek Rd Project Widening	0400620007	Improvements Sewer	401	4/16/1992	33,813	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	17,913	0	15,900	0	0	0	0
437	Spruce Creek Rd Project Widening	0400620008	Improvements Sewer	401	4/16/1992	1,703	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	902	0	801	0	0	0	0
438	Lift Sta. Maplewood #29	0400640000	Improvements Sewer	401	1/1/1974	25,000	LS	0	0	0	0	0	0	0	0	0	0	0	8,891	0	16,109	0	0	0	0
439	Hook-Up; Maplewood	0400640001	Improvements Sewer	401	2/28/1985	155	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	82	0	73	0	0	0	0
440	Lift Sta. Beacon Woods #19	0400650000	Improvements Sewer	401	1/1/1973	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
441	Lift Sta - Beacon Woods	0400650001	Improvements Sewer	401	9/28/1990	2,453	LS	0	0	0	0	0	0	0	0	0	0	0	872	0	1,580	0	0	0	0
442	Lift Sta. Samms Ave. #41	0400660000	Improvements Sewer	401	1/1/1982	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
443	Lift Sta. Ravenwood #30	0400680000	Improvements Sewer	401	1/1/1974	25,000	LS	0	0	0	0	0	0	0	0	0	0	0	8,891	0	16,109	0	0	0	0
444	Lift Sta. Pump Ravenwood	0400680001	Improvements Sewer	401	4/18/1986	12,098	LS	0	0	0	0	0	0	0	0	0	0	0	4,303	0	7,795	0	0	0	0
445	Prof. Services	0400710001	Improvements Sewer	401	10/30/1981	7,509	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,509	0
446	Prof. Services	0400710002	Improvements Sewer	401	6/4/1981	7,682	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,682	0
447	To Book Developer Share	0400710003	Improvements Sewer	401	11/23/1981	42,343	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,343	0
448	Lift Sta. Foxboro #32	0400740000	Improvements Sewer	401	1/1/1976	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
449	Lift Station (Foxboro)	0400740001	Improvements Sewer	401	2/10/1989	14,474	LS	0	0	0	0	0	0	0	0	0	0	0	5,148	0	9,326	0	0	0	0
450	Lift Sta. Brandy Hills 2 #44	0400760000	Improvements Sewer	401	1/1/1979	20,000	LS	0	0	0	0	0	0	0	0	0	0	0	7,113	0	12,887	0	0	0	0
451	Lift Sta. Southern Pines #22	0400770000	Improvements Sewer	401	1/1/1975	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
452	Lift Station-Summer Trees	0400780000	Improvements Sewer	401	12/14/1989	28,900	LS	0	0	0	0	0	0	0	0	0	0	0	10,279	0	18,621	0	0	0	0
453	Lift Sta. Woods #35	0400810000	Improvements Sewer	401	1/1/1977	20,000	LS	0	0	0	0	0	0	0	0	0	0	0	7,113	0	12,887	0	0	0	0
454	Pump For Lift Sta. The Woods	0400810001	Improvements Sewer	401	4/19/1985	11,123	LS	0	0	0	0	0	0	0	0	0	0	0	3,956	0	7,167	0	0	0	0
455	Lift Sta. Spart. & Vaga.	0400820000	Improvements Sewer	401	1/1/1963	7,500	LS	0	0	0	0	0	0	0	0	0	0	0	2,667	0	4,833	0	0	0	0
456	Lift Sta. Laurelwood #33	0400830000	Improvements Sewer	401	1/1/1977	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
457	Laurelwood Lift Station Pump	0400830001	Improvements Sewer	401	5/14/1986	10,678	LS	0	0	0	0	0	0	0	0	0	0	0	3,798	0	6,880	0	0	0	0
458	Lift Station Halifax Est.	0400840000	Improvements Sewer	401	1/19/1990	11,163	LS	0	0	0	0	0	0	0	0	0	0	0	3,970	0	7,192	0	0	0	0
459	Lift Station Halifax Est	0400840001	Improvements Sewer	401	6/14/1993	217,017	LS	0	0	0	0	0	0	0	0	0	0	0	77,184	0	139,833	0	0	0	0
460	Lift Station Southern Pines	0400840002	Improvements Sewer	401	6/14/1993	16,400	LS	0	0	0	0	0	0	0	0	0	0	0	5,833	0	10,567	0	0	0	0
461	Lift Station Dagget Cove	0400840003	Improvements Sewer	401	6/14/1993	225	LS	0	0	0	0	0	0	0	0	0	0	0	80	0	145	0	0	0	0
462	Lift Station Dutra Property	0400840004	Improvements Sewer	401	6/14/1993	250	LS	0	0	0	0	0	0	0	0	0	0	0	89	0	161	0	0	0	0
463	Lift Station Harbor Point #26	0400840005	Improvements Sewer	401	5/31/1994	11,319	LS	0	0	0	0	0	0	0	0	0	0	0	4,026	0	7,293	0	0	0	0
464	Lift Station Deep Forest #27	0400840006	Improvements Sewer	401	5/31/1994	11,319	LS	0	0	0	0	0	0	0	0	0	0	0	4,026	0	7,293	0	0	0	0
465	Lift Station Cove Property	0400840007	Improvements Sewer	401	6/30/1994	150	LS	0	0	0	0	0	0	0	0	0	0	0	53	0	97	0	0	0	0
466	Fuel Tank (@Peninsula Pump Station)	0400840008	Improvements Sewer	401	7/29/1994	2,780	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,780	0
467	Lift Station - Dagget Cove	0400860000	Improvements Sewer	401	2/28/1990	540	LS	0	0	0	0	0	0	0	0	0	0	0	192	0	348	0	0	0	0
468	Lift Station - Dagget Cove	0400860001	Improvements Sewer	401	5/25/1990	1,810	LS	0	0	0	0	0	0	0	0	0	0	0	644	0	1,166	0	0	0	0
469	Lift Station - Dagget Cove	0400860002	Improvements Sewer	401	1/25/1990	21,915	LS	0	0	0	0	0	0	0	0	0	0	0	7,794	0	14,121	0	0	0	0
470	Daggett Cove - Cost Participation	0400860003	Improvements Sewer	401	2/27/1990	7,432	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,937	0	3,495	0	0	0	0
471	Dagget Cove - Cost Part	0400860004	Improvements Sewer	401	9/7/1990	37,813	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	20,032	0	17,781	0	0	0	0
472	Dagget Cove - Cost Part	0400860005	Improvements Sewer	401	9/21/1990	20,732	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,983	0	9,749	0	0	0	0
473	Dagget Cove-Cost Participation	0400860006	Improvements Sewer	401	10/31/1990	50,569	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	26,789	0	23,779	0	0	0	0
474	Lift Station-March Landing	0400860007	Improvements Sewer	401	9/28/1990	1,916	LS	0	0	0	0	0	0	0	0	0	0	0	681	0	1,235	0	0	0	0
475	Windsor Hills Force Main	0400860008	Improvements Sewer	401	2/22/1991	4,800	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,543	0	2,257	0	0	0	0
476	Lift Sta. Hawks Ridge #47	0400870000	Improvements Sewer	401	1/1/1980	35,000	LS	0	0	0	0	0	0	0	0	0	0	0	12,448	0	22,552	0	0	0	0
477	Loggerhead Dunes-Cost Participation	0400870001	Improvements Sewer	401	10/12/1990	1,452	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	769	0	683	0	0	0	0
478	Loggerhead Dunes-Cost Participation	0400870002	Improvements Sewer	401	7/26/1991	15,716	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	8,326	0	7,390	0	0	0	0
479	Lift Sta. Riverwood #48	0400890000	Improvements Sewer	401	1/1/1979	35,000	LS	0	0	0	0	0	0	0	0	0	0	0	12,448	0	22,552	0	0	0	0
480	Lift Station (Countryside)	0400930001	Improvements Sewer	401	9/29/1989	2,063	LS	0	0	0	0	0	0	0	0	0	0	0	734	0	1,329	0	0	0	0
481	Lift Sta - Countryside	0400930002	Improvements Sewer	401	4/27/1990	2,099	LS	0	0	0	0	0	0	0	0	0	0	0	747	0	1,353	0	0	0	0
482	Lift Sta - Countryside	0400930003	Improvements Sewer	401	8/17/1990	13,264	LS	0	0	0	0	0	0	0	0	0	0	0	4,718	0	8,547	0	0	0	0
483	Lift Sta - Countryside	0400930004	Improvements Sewer	401	8/17/1990	643	LS	0	0	0	0	0	0	0	0	0	0	0	229	0	414	0	0	0	0
484	Lift Sta - Countryside	0400930005	Improvements Sewer	401	7/13/1990	366	LS	0	0	0	0	0	0	0	0	0	0	0	130	0	236	0	0	0	0
485	Lift Sta - Countryside	0400930006	Improvements Sewer	401	9/14/1990	523	LS	0	0	0	0	0	0	0	0	0	0	0	186	0	337	0	0	0	0
486	Lift Sta - Countryside	0400930007	Improvements Sewer	401	9/14/1990	8,867	LS	0	0	0	0	0	0	0	0	0	0	0	3,153	0	5,713	0	0	0	0
487	Lift Station - Countryside	0400930008	Improvements Sewer	401	12/13/1990	35,685	LS	0	0	0	0	0	0	0	0	0	0	0	12,692	0	22,993	0	0	0	0
488	Lift Sta. Sugar Forrest #40	0401110000	Improvements Sewer	401	1/1/1977	35,000	LS	0	0	0	0	0	0	0	0	0	0	0	12,448	0	22,552	0	0	0	0
489	Utility Extension-Willow Run	0401160000	Improvements Sewer	401	2/15/1991	1,387,730	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	735,167	0	652,563	0	0	0	0
490	York Town Blvd (Beltline)	0401160005	Improvements Sewer	401	5/7/1993	809,651	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	428,923	0	380,728	0	0	0	0
491	Utility Extension-Rose Bay	0401160011	Improvements Sewer	401	9/30/1996	107,287	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	56,837	0	50,450	0	0	0	0
492	Cove Property	0401210001	Land	401	9/18/1992	220	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	117	0	103	0	0	0	0
493	Lift Station (Ponce Inlet)	0401240000	Improvements Sewer	401	9/22/1989	5,570	LS	0	0	0	0	0	0	0	0	0	0	0	1,981	0	3,589	0	0	0	0
494	Master Lift Station - Ponce Inlet	0401240001	Improvements Sewer	401	4/12/1990	8,442	LS	0	0	0	0	0	0	0	0	0	0	0	3,003	0	5,440	0	0	0	0
495	Master Lift Station - Ponce Inlet	0401240002	Improvements Sewer	401	2/27/1990	2,411	LS	0	0	0	0	0	0	0	0	0	0	0	858	0	1,554	0	0	0	0
496	Ponce Inlet Wastewater Treatment Plant	0401240003	Improvements Sewer	401	2/9/1990	13,950	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	7,390	0	6,560	0	0	0	0
497	Lift Station Elimination (S.Atl, Ponce)	0401240004	Improvements Sewer	401	11/15/1990	1,319	LS	0	0	0	0	0	0	0	0	0	0	0	469	0	850	0	0	0	0
498	Lift Station Elimination (Emerald Isles)	0401240007	Improvements Sewer	401	4/3/1997	8,175	LS	0	0	0	0	0	0	0	0	0	0	0	2,908	0	5,267	0	0	0	0
499	Lift St Elimination (S.Penin)(Sls001)	0401240009	Improvements Sewer	401	11/6/1998	36,501	LS	0	0	0	0	0	0	0	0	0	0	0	12,982	0	23,519	0	0	0	0
500	Lift Sta Elimination (Macjohn) (Sls001)	0401240010	Improvements Sewer	401	7/27/2000	8,132	LS	0	0	0	0	0	0	0	0	0	0	0	2,892	0	5,240	0	0	0	0
501	Lift Sta Elimination (White Acres)(Sls001)	0401240011	Improvements Sewer	401	10/19/2000	2,868	LS	0	0	0	0	0	0	0	0	0	0	0	1,020	0	1,848	0	0	0	0
502	Liftstation (Lighthouse Shores)(Sls002)	0401500000	Improvements Sewer	401	4/9/1998	20,419	LS	0	0	0	0	0	0	0	0	0	0	0	7,262	0	13,157	0	0	0	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Water									Wastewater						Other Plant		Other
								Supply	Treatment	Effl./Recl. Treatment	Transmission	Effl./Recl. Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Transmission	Effl./Recl. Transmission	Collection	Effl./Recl. Distribution	Indirect	General	Developer Contrib.
503	Liftstation (Ponce Inlet) (Sls002)	0401500001	Improvements Sewer	401	5/14/1998	21,300	LS	0	0	0	0	0	0	0	0	0	0	0	7,576	0	13,725	0	0	0	0
504	Liftstation (Airport Road) (Sls002)	0401500002	Improvements Sewer	401	12/15/1998	964	LS	0	0	0	0	0	0	0	0	0	0	0	343	0	621	0	0	0	0
505	Liftstation (Hawks Ridge) (Sls002)	0401500003	Improvements Sewer	401	2/18/1999	20,620	LS	0	0	0	0	0	0	0	0	0	0	0	7,334	0	13,286	0	0	0	0
506	Liftstation (Clark#60) Srf#5090-1 (Ssp004)	0401500004	Improvements Sewer	401	3/18/1999	2,605	LS	0	0	0	0	0	0	0	0	0	0	0	926	0	1,679	0	0	0	0
507	Liftstation (Herbert/Nova Reg) (Sls002)	0401500005	Improvements Sewer	401	1/6/2000	18,197	LS	0	0	0	0	0	0	0	0	0	0	0	6,472	0	11,725	0	0	0	0
508	Liftstation (Herbert/Nova Reg) (Sls002)	0401500006	Improvements Sewer	401	6/22/2000	97,879	LS	0	0	0	0	0	0	0	0	0	0	0	34,812	0	63,068	0	0	0	0
509	Liftstation (Herbert/Nova Reg) (Sls002)	0401500007	Improvements Sewer	401	7/13/2000	131,219	LS	0	0	0	0	0	0	0	0	0	0	0	46,669	0	84,550	0	0	0	0
510	Liftstation (Herbert/Nova Reg) (Sls002)	0401500008	Improvements Sewer	401	8/10/2000	68,780	LS	0	0	0	0	0	0	0	0	0	0	0	24,462	0	44,318	0	0	0	0
511	Liftstation (Herbert/Nova Reg) (Sls002)	0401500009	Improvements Sewer	401	9/29/2000	31,044	LS	0	0	0	0	0	0	0	0	0	0	0	11,041	0	20,003	0	0	0	0
512	Liftstation (Herbert/Nova Reg) (Sls002)	0401500010	Improvements Sewer	401	11/3/2000	10,331	LS	0	0	0	0	0	0	0	0	0	0	0	3,674	0	6,657	0	0	0	0
513	Liftstation (Herbert/Nova Reg) (Sls002)	0401500011	Improvements Sewer	401	12/8/2000	12,298	LS	0	0	0	0	0	0	0	0	0	0	0	4,374	0	7,924	0	0	0	0
514	Liftstation (Herbert/Nova Reg) (Sls002)	0401500012	Improvements Sewer	401	1/11/2001	959	LS	0	0	0	0	0	0	0	0	0	0	0	341	0	618	0	0	0	0
515	Liftstation (Sweetwater Hills) (Sls002)	0401500013	Improvements Sewer	401	9/30/2001	22,625	LS	0	0	0	0	0	0	0	0	0	0	0	8,047	0	14,578	0	0	0	0
516	Liftstation (Sleepy Hollow) (Sls002)	0401500014	Improvements Sewer	401	9/30/2001	22,778	LS	0	0	0	0	0	0	0	0	0	0	0	8,101	0	14,677	0	0	0	0
517	Liftstation (Ctryside/Christancy) (Sls002)	0401500015	Improvements Sewer	401	1/31/2002	6,599	LS	0	0	0	0	0	0	0	0	0	0	0	2,347	0	4,252	0	0	0	0
518	Liftstation (Ctryside/Christancy) (Sls002)	0401500016	Improvements Sewer	401	2/28/2002	7,445	LS	0	0	0	0	0	0	0	0	0	0	0	2,648	0	4,797	0	0	0	0
519	Liftstation (Willow Run) (Sls002)	0401500017	Improvements Sewer	401	3/31/2002	25,371	LS	0	0	0	0	0	0	0	0	0	0	0	9,023	0	16,348	0	0	0	0
520	Liftstation (The Woods) (Sls002)	0401500018	Improvements Sewer	401	3/31/2002	28,401	LS	0	0	0	0	0	0	0	0	0	0	0	10,101	0	18,300	0	0	0	0
521	Liftstation (Ctryside/Christancy) (Sls002)	0401500019	Improvements Sewer	401	5/31/2002	2,497	LS	0	0	0	0	0	0	0	0	0	0	0	888	0	1,609	0	0	0	0
522	Liftstation (Ctryside/Christancy) (Sls002)	0401500020	Improvements Sewer	401	6/30/2002	5,910	LS	0	0	0	0	0	0	0	0	0	0	0	2,102	0	3,808	0	0	0	0
523	Liftstation (Ctryside/Christancy) (Sls002)	0401500021	Improvements Sewer	401	7/31/2002	2,925	LS	0	0	0	0	0	0	0	0	0	0	0	1,040	0	1,885	0	0	0	0
524	Liftstation, Countryside Replace (Sls002)	0401500022	Improvements Sewer	401	7/31/2002	16,242	LS	0	0	0	0	0	0	0	0	0	0	0	5,776	0	10,465	0	0	0	0
525	Liftstation (Ctryside/Christancy) (Sls002)	0401500023	Improvements Sewer	401	8/31/2002	63,777	LS	0	0	0	0	0	0	0	0	0	0	0	22,683	0	41,094	0	0	0	0
526	Liftstation, Countryside Replace (Sls002)	0401500024	Improvements Sewer	401	8/31/2002	35,201	LS	0	0	0	0	0	0	0	0	0	0	0	12,520	0	22,682	0	0	0	0
527	Liftstation (Ctryside/Christancy) (Sls002)	0401500025	Improvements Sewer	401	9/30/2002	96,729	LS	0	0	0	0	0	0	0	0	0	0	0	34,402	0	62,326	0	0	0	0
528	Liftstation, Countryside Replace (Sls002)	0401500026	Improvements Sewer	401	9/30/2002	19,569	LS	0	0	0	0	0	0	0	0	0	0	0	6,960	0	12,609	0	0	0	0
529	Liftstation (R&R) Fy03 (Sls002)	0401500027	Improvements Sewer	401	12/31/2002	1,182	LS	0	0	0	0	0	0	0	0	0	0	0	420	0	762	0	0	0	0
530	Liftstation, Countryside Replace (Sls002)	0401500028	Improvements Sewer	401	12/31/2002	5,267	LS	0	0	0	0	0	0	0	0	0	0	0	1,873	0	3,394	0	0	0	0
531	Liftstation, Countryside Replace (Sls002)	0401500029	Improvements Sewer	401	1/31/2003	1,110	LS	0	0	0	0	0	0	0	0	0	0	0	395	0	715	0	0	0	0
532	Liftstation (R&R) Fy03 (Sls002)	0401500030	Improvements Sewer	401	3/31/2003	12,302	LS	0	0	0	0	0	0	0	0	0	0	0	4,375	0	7,927	0	0	0	0
533	Liftstation (R&R) Fy03 (Sls002)	0401500031	Improvements Sewer	401	4/30/2003	3,490	LS	0	0	0	0	0	0	0	0	0	0	0	1,241	0	2,249	0	0	0	0
534	Liftstation, Temp. Const Eastment (Sls002) (Bbank)	0401500032	Improvements Sewer	401	5/31/2003	1,500	LS	0	0	0	0	0	0	0	0	0	0	0	533	0	967	0	0	0	0
535	Liftstation (R&R) Fy03 (Sls002)	0401500033	Improvements Sewer	401	6/30/2003	15,207	LS	0	0	0	0	0	0	0	0	0	0	0	5,409	0	9,799	0	0	0	0
536	Liftstation (Barnett Bank L/S#7) Replace (Sls002)	0401500034	Improvements Sewer	401	8/31/2003	1,117	LS	0	0	0	0	0	0	0	0	0	0	0	397	0	720	0	0	0	0
537	Liftstation (R&R) Fy03 (Sls002)	0401500035	Improvements Sewer	401	8/31/2003	1,885	LS	0	0	0	0	0	0	0	0	0	0	0	670	0	1,215	0	0	0	0
538	Liftstation (Barnett Bank L/S#7) Replace (Sls002)	0401500036	Improvements Sewer	401	9/30/2003	25,742	LS	0	0	0	0	0	0	0	0	0	0	0	9,155	0	16,587	0	0	0	0
539	Liftstation (Samms Ave) Replace (Sls002)	0401500037	Improvements Sewer	401	9/30/2003	24,893	LS	0	0	0	0	0	0	0	0	0	0	0	8,853	0	16,040	0	0	0	0
540	Liftstation (Barnett/Samms) (Sls002)	0401500038	Improvements Sewer	401	1/31/2004	168,313	LS	0	0	0	0	0	0	0	0	0	0	0	59,862	0	108,451	0	0	0	0
541	Liftstation (Barnett/Samms) (Sls002)	0401500039	Improvements Sewer	401	1/31/2004	228,150	LS	0	0	0	0	0	0	0	0	0	0	0	81,144	0	147,006	0	0	0	0
542	Liftstation (R&R) Fy04 (Sls002)	0401500040	Improvements Sewer	401	1/31/2004	5,270	LS	0	0	0	0	0	0	0	0	0	0	0	1,874	0	3,396	0	0	0	0
543	Liftstation (Barnett/Samms) (Sls002)	0401500041	Improvements Sewer	401	2/29/2004	14,938	LS	0	0	0	0	0	0	0	0	0	0	0	5,313	0	9,625	0	0	0	0
544	Liftstation (Barnett/Samms) (Sls002)	0401500042	Improvements Sewer	401	2/29/2004	12,991	LS	0	0	0	0	0	0	0	0	0	0	0	4,620	0	8,370	0	0	0	0
545	Liftstation (Barnett/Samms) (Sls002)	0401500043	Improvements Sewer	401	3/31/2004	3,666	LS	0	0	0	0	0	0	0	0	0	0	0	1,304	0	2,362	0	0	0	0
546	Liftstation (Barnett/Samms) (Sls002)	0401500044	Improvements Sewer	401	3/31/2004	48,892	LS	0	0	0	0	0	0	0	0	0	0	0	17,389	0	31,503	0	0	0	0
547	Liftstation (R&R) Fy04 (Sls002)	0401500045	Improvements Sewer	401	5/31/2004	10,004	LS	0	0	0	0	0	0	0	0	0	0	0	3,558	0	6,446	0	0	0	0
548	Liftstation (Barnett/Samms) (Sls002)	0401500046	Improvements Sewer	401	5/31/2004	21,172	LS	0	0	0	0	0	0	0	0	0	0	0	7,530	0	13,642	0	0	0	0
549	Liftstation (Barnett/Samms) (Sls002)	0401500047	Improvements Sewer	401	5/31/2004	35,046	LS	0	0	0	0	0	0	0	0	0	0	0	12,465	0	22,582	0	0	0	0
550	Liftstation (R&R) Fy04 (Sls002)	0401500048	Improvements Sewer	401	7/31/2004	78,696	LS	0	0	0	0	0	0	0	0	0	0	0	27,989	0	50,707	0	0	0	0
551	Liftstation (Ponce Inlet Master) (Sls002)	0401500049	Improvements Sewer	401	1/31/2005	305,662	LS	0	0	0	0	0	0	0	0	0	0	0	108,711	0	196,950	0	0	0	0
552	Liftstation (Ponce Inlet Master) (Sls002)	0401500050	Improvements Sewer	401	1/31/2005	8,280	LS	0	0	0	0	0	0	0	0	0	0	0	2,945	0	5,335	0	0	0	0
553	Liftstation (Ponce Inlet Master) (Sls002)	0401500051	Improvements Sewer	401	2/16/2005	88,375	LS	0	0	0	0	0	0	0	0	0	0	0	31,432	0	56,944	0	0	0	0
554	Liftstation (Ponce Inlet Master) (Sls002)	0401500052	Improvements Sewer	401	2/28/2005	14,526	LS	0	0	0	0	0	0	0	0	0	0	0	5,166	0	9,360	0	0	0	0
555	Liftstation (Ponce Inlet Master) (Sls002)	0401500053	Improvements Sewer	401	3/31/2005	2,235	LS	0	0	0	0	0	0	0	0	0	0	0	795	0	1,440	0	0	0	0
556	Liftstation (Ponce Inlet Master) (Sls002)	0401500054	Improvements Sewer	401	4/30/2005	493	LS	0	0	0	0	0	0	0	0	0	0	0	175	0	318	0	0	0	0
557	Liftstation (Ponce Inlet Master) (Sls002)	0401500055	Improvements Sewer	401	5/31/2005	288	LS	0	0	0	0	0	0	0	0	0	0	0	102	0	186	0	0	0	0
558	Liftstation (R&R) Fy05 (Sls002)	0401500056	Improvements Sewer	401	6/30/2005	909	LS	0	0	0	0	0	0	0	0	0	0	0	323	0	586	0	0	0	0
559	Liftstation (R&R) Fy05 (Sls002)	0401500057	Improvements Sewer	401	6/30/2005	19,973	LS	0	0	0	0	0	0	0	0	0	0	0	7,104	0	12,869	0	0	0	0
560	Liftstation (Ponce Inlet Master) (Sls002)	0401500058	Improvements Sewer	401	6/30/2005	1,814	LS	0	0	0	0	0	0	0	0	0	0	0	645	0	1,169	0	0	0	0
561	Liftstation (R&R) Fy05 (Sls002)	0401500059	Improvements Sewer	401	6/30/2005	3,957	LS	0	0	0	0	0	0	0	0	0	0	0	1,407	0	2,550	0	0	0	0
562	Liftstation (Ponce Inlet Master) (Sls002)	0401500060	Improvements Sewer	401	9/30/2005	701	LS	0	0	0	0	0	0	0	0	0	0	0	249	0	452	0	0	0	0
563	Liftstation (Ponce Inlet Master) (Sls002)	0401500061	Improvements Sewer	401	3/31/2006	2,330	LS	0	0	0	0	0	0	0	0	0	0	0	829	0	1,501	0	0	0	0
564	Liftstation, Shallowbrook #73 Replace (Sls002)	0401500062	Improvements Sewer	401	6/30/2008	27,971	LS	0	0	0	0	0	0	0	0	0	0	0	9,948	0	18,023	0	0	0	0
565	Liftstation, (Intercoastal Villa) (Sls002)	0401500063	Improvements Sewer	401	6/30/2008	8,471	LS	0	0	0	0	0	0	0	0	0	0	0	3,013	0	5,458	0	0	0	0
566	Liftstation, (Shallowbrook) (Sls002)	0401500064	Improvements Sewer	401	6/30/2008	8,193	LS	0	0	0	0	0	0	0	0	0	0	0	2,914	0	5,279	0	0	0	0
567	Liftstation, Intercoastal Villas #70 Repl (Sls002)	0401500065	Improvements Sewer	401	6/30/2008	27,863	LS	0	0	0	0	0	0	0	0	0	0	0	9,910	0	17,953	0	0	0	0
568	Liftstation (R&R) Fy09 (Sls002)	0401500066	Improvements Sewer	401	5/31/2009	359,197	LS	0	0	0	0	0	0	0	0	0	0	0	127,752	0	231,445	0	0	0	0
569	Liftstation (R&R) Fy09 (Sls002)	0401500067	Improvements Sewer	401	7/31/2009	151,040	LS	0	0	0	0	0	0	0	0	0	0	0	53,719	0	97,321	0	0	0	0
570	Liftstation (R&R) Fy09 (Sls002)	0401500068	Improvements Sewer	401	8/31/2009	109,465	LS	0	0	0	0	0	0	0	0	0	0	0	38,932	0	70,533	0	0	0	0
571	Liftstation (R&R) Fy09 (Sls002)	0401500069	Improvements Sewer	401	9/30/2009	11,182	LS	0	0	0	0	0	0	0	0	0	0	0	3,977	0	7,205	0	0	0	0
572	Liftstation (R&R) Fy10 (Sls002)	0401500070	Improvements Sewer	401	11/30/2009	356	LS	0	0	0	0	0	0	0	0	0	0	0	127	0	229	0	0	0	0
573	Liftstation (R&R) Fy10 (Sls002)	0401500071	Improvements Sewer	401	12/31/2009	11,336	LS	0	0	0	0	0	0	0	0	0	0	0	4,032	0	7,304	0	0	0	0
574	Liftstation (R&R) Fy10 (Sls002)	0401500072	Improvements Sewer	401	1/31/2010	56,954	LS	0	0	0	0	0	0	0	0	0	0	0	20,256	0	36,698	0	0	0	0
575	Liftstation (R&R) Fy10 (Sls002)	0401500073	Improvements Sewer	401	2/28/2010	5,640	LS	0	0	0	0	0	0	0	0	0	0	0	2,006	0	3,634	0	0	0	0
576	Liftstation (R&R) Fy10 (Sls002)	0401500074	Improvements Sewer	401	3/31/2010	43,935	LS	0	0	0	0	0	0	0	0	0	0	0	15,626	0	28,309	0	0	0	0
577	Liftstation (R&R) Fy10 (Sls002)	0401500075	Improvements Sewer	401	4/30/2010	233	LS	0	0	0	0	0	0	0	0	0	0	0	83	0	150	0	0	0	0
578	Liftstation (R&R) Fy10 (Sls002)	0401500076	Improvements Sewer	401	6/30/2010	27,871	LS	0	0	0	0	0	0	0	0	0	0	0	9,913	0	17,959	0	0	0	0
579	Liftstation, (Cranelakes Ii) Fy10(Sls002)	0401500077	Improvements Sewer	401	6/30/2010	7,524	LS	0	0	0	0	0	0	0	0	0	0	0	2,676	0	4,848	0	0	0	0
580	Liftstation (R&R) Fy10 (Sls002)	0401500078	Improvements Sewer	401	7/31/2010	254	LS	0	0	0	0	0	0	0	0	0	0	0	90	0	164	0	0	0	0
581	Liftstation (R&R) Fy10 (Sls002)	0401500079	Improvements Sewer	401	9/30/2010	3,127	LS	0	0	0	0	0	0	0	0	0	0	0	1,112	0	2,015	0	0	0	0
582	Liftstation (R&R) Fy11 (Sls002)	0401500080	Improvements Sewer	401	12/31/2010	6,941	LS	0	0	0	0	0	0	0	0	0	0	0	2,469	0	4,473	0	0	0	0
583	Liftstation (R&R) Fy11 (Sls002)	0401500081	Improvements Sewer	401	1/31/2011	5,551	LS	0	0	0	0	0	0	0	0	0	0	0	1,974	0	3,576	0	0	0	0
584	Liftstation (R&R) Fy11 (Sls002)	0401500082	Improvements Sewer	401	2/17/2011	3,542	LS	0	0	0	0	0	0	0	0	0	0	0	1,260	0	2,282	0	0	0	0
585	Liftstation (R&R) Fy11 (Sls002)	0401500083	Improvements Sewer	401	3/31/2011	26,524	LS	0	0	0	0	0	0	0	0	0	0	0	9,434	0	17,091	0	0	0	0
586	Liftstation (R&R) Fy11 (Sls002)	0401500084	Improvements Sewer	401	7/31/2011	146,373	LS	0	0	0	0	0	0	0	0	0	0	0	52,059	0	94,314	0	0	0	0
587	Liftstation (R&R) Fy11 (Sls002)	0401500085	Improvements Sewer	401	9/30/2011	30	LS	0	0	0	0	0	0	0	0	0	0	0	11	0	20	0	0	0	0
588	Liftstation (R&R) Fy12 (Sls002)	0401500086	Improvements Sewer	401	2/29/2012	33,095	LS	0	0	0	0	0	0	0	0	0	0	0	11,770	0	21,324	0	0	0	0
589	Liftstation (R&R) Fy12 (Sls002)	0401500087	Improvements Sewer	401	2/29/2012	300,814	LS	0	0	0	0	0	0	0	0	0	0	0	106,988	0	193,827	0	0	0	0
590	Liftstation (R&R) Fy12 (Sls002)	0401500088	Improvements Sewer	401	5/31/2012	45,796	LS	0	0	0	0	0	0	0	0	0	0	0	16,288	0	29,508	0	0	0	0
591	Liftstation (R&R) Fy12 (Sls002)	0401500089	Improvements Sewer	401	5/31/2012	7,834	LS	0	0	0	0	0	0	0	0	0	0	0	2,786	0	5,048	0	0	0	0
592	Liftstation (R&R) Fy12 (Sls002)	0401500090	Improvements Sewer	401	6/30/2012	52,415	LS	0	0	0	0	0	0	0	0	0	0	0	18,642	0	33,773	0	0	0	0
593	Liftstation (R&R) Fy12 (Sls002)	0401500091	Improvements Sewer	401	6/30/2012	2,469	LS	0	0	0	0	0	0	0	0	0	0	0	878	0	1,591	0	0	0	0
594	Liftstation (R&R) Fy12 (Sls002)	0401500092	Improvements Sewer	401	7/31/2012	243	LS	0	0	0	0	0	0	0	0	0	0	0	86	0	157	0	0	0	0
595	Liftstation (R&R) Fy12 (Sls002)	0401500093	Improvements Sewer	401	9/30/2012	6,885	LS	0	0	0	0	0	0	0	0	0	0	0	2,449	0	4,436	0	0	0	0
596	Liftstation (R&R) Fy12 (Sls002)	0401500094	Improvements Sewer	401	9/30/2012	7,766	LS	0	0	0	0	0	0	0	0	0	0	0	2,762	0	5,004	0	0	0	0
597	Dunlawton West Interceptor	0411110000	Improvements Sewer	401	9/30/1985	660,019	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	349,653	0	310,366	0	0	0	0
598	Water Production	0411120000	Improvements Sewer	401	9/30/1985	21,441	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,441	0
599	Contributions From Developers	0412000000	Improvements Sewer	401	9/30/1985	26,995,678	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	14,301,299	0	12,694,379	0	0	0	0
600	Contributions From Developers 2001	0412040014	Improvements Sewer	401	9/30/2001	968,863	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	513,267	0	455,595	0	0	0	0
601	White Acres W/S Shell & Limerock	0412050000	Improvements Sewer	401	9/30/1986	1,199	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	635	0	564	0	0	0	0
602	Ponce Inlet Utility Acqusition	0412070000	Improvements Sewer	401	9/30/1986	803,044	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	425,422	0	377,621	0	0	0	0
603	Lift Station, Replace Halifax Lift Station	0412080000	Improvements Sewer	401	9/30/1987	1,902	LS	0	0	0	0	0	0	0	0	0	0	0	676	0	1,226	0	0	0	0
604	Force Main Spruce Creek Road Project	0420050000	Improvements Sewer	401	7/11/1996	1,548,120	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	820,136	0	727,984	0	0	0	0
605	Utility Easements, Sp Ck Rd Force Main	0420050005	Improvements Sewer	401	9/18/1997	2,852	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,511	0	1,341	0	0	0	0
606	Lift Sta. Nixon & Biro	0430000000	Improvements Sewer	401	8/29/1984	1,885	LS	0	0	0	0	0	0	0	0	0	0	0	670	0	1,215	0	0	0	0
607	Pump Sta. Holiday Harbor	0430010000	Improvements Sewer	401	1/1/1979	30,000	LS	0	0	0	0	0	0	0	0	0	0	0	10,670	0	19,330	0	0	0	0
608	Lift Station (Sweetwater Hills)	0430020000	Improvements Sewer	401	2/10/1989	17,277	LS	0	0	0	0	0	0	0	0	0	0	0	6,145	0	11,132	0	0	0	0
609	Lift Sta. Dunlaw. Ea. Corner	0430040000	Improvements Sewer	401	1/1/1963	35,000	LS	0	0	0	0	0	0	0	0	0	0	0	12,448	0	22,552	0	0	0	0
610	Halifax Lift Station	0430090000	Improvements Sewer	401	5/31/1985	1,300	LS	0	0	0	0	0	0	0	0	0	0	0	462	0	838	0	0	0	0
611	Parts For Commonwealth L/S	0430090002	Improvements Sewer	401	8/30/1985	1,453	LS	0	0	0	0	0	0	0	0	0	0	0	517	0	936	0	0	0	0
612	Engineering Commonwealth L/S	0430090003	Improvements Sewer	401	9/20/1985	1,450	LS	0	0	0	0	0	0	0	0	0	0	0	516	0	934	0	0	0	0
613	Commonwealth L/S	0430090004	Improvements Sewer	401	9/20/1985	520	LS	0	0	0	0	0	0	0	0	0	0	0	185	0	335	0	0	0	0
614	Crane Commonwealth L/S	0430090005	Improvements Sewer	401	9/30/1985	165	LS	0	0	0	0	0	0	0	0	0	0	0	59	0	106	0	0	0	0
615	Commonwealth L/S	0430090006	Improvements Sewer	401	9/30/1985	211	LS	0	0	0	0	0	0	0	0	0	0	0	75	0	136	0	0	0	0
616	Supplies And Heater And Meter	0430090007	Improvements Sewer	401	6/23/1988	10,000	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	0
617	R And R Herbert And Nova Lift Stations	0430110001	Improvements Sewer	401	5/4/1988	117,430	LS	0	0	0	0	0	0	0	0	0	0	0	41,765	0	75,665	0	0	0	0
618	Brandy Hills Lift Station	0430110002	Improvements Sewer	401	11/25/1987	1,213	LS	0	0	0	0	0	0	0	0	0	0	0	432	0	782	0	0	0	0
619	Cross Creek Phase Ii - C. Cost Part.	0460050000	Improvements Sewer	401	3/6/1990	19,697	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,435	0	9,262	0	0	0	0
620	Odor Control Program	0460060000	Improvements Sewer	401	4/24/1992	38,294	ST	0	0	0	0	0	0	0	0	0	38,294	0	0	0	0	0	0	0	0
621	Halifax, Riverside, Palmetto Lift Station	0467280000	Improvements Sewer	401	4/16/1992	9,168	LS	0	0	0	0	0	0	0	0	0	0	0	3,261	0	5,907	0	0	0	0
622	Halifax, Riverside, Palmetto Lift Station	0467280001	Improvements Sewer	401	8/26/1994	49,993	LS	0	0	0	0	0	0	0	0	0	0	0	17,780	0	32,212	0	0	0	0
623	Halifax, Riverside, Palmetto Lift Station	0467280002	Improvements Sewer	401	3/10/1995	844,462	LS	0	0	0	0	0	0	0	0	0	0	0	300,341	0	544,121	0	0	0	0
624	Halifax, Riverside & Palmetto	0467280003	Improvements Sewer	401	9/30/1995	56,190	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	29,767	0	26,423	0	0	0	0
625	Halifax, Riverside & Palmetto	0467280004	Improvements Sewer	401	9/30/1995	34,879	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	18,478	0	16,402	0	0	0	0
626	Relocate-Nova Road Utility	0467490000	Improvements Sewer	401	8/2/1996	3,272,327	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,733,556	0	1,538,771	0	0	0	0
627	Refurbish Sand Filter	0467670000	Improvements Sewer	401	8/28/1992	35,585	ST	0	0	0	0	0	0	0	0	0	35,585	0	0	0	0	0	0	0	0
628	Inlet Point (South Turn S/Div Cost Participation)	0467960000	Improvements Sewer	401	4/10/1992	63,003	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	33,377	0	29,626	0	0	0	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Water									Wastewater						Other Plant		Other
								Supply	Treatment	Effl./Recl. Treatment	Transmission	Effl./Recl. Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Transmission	Effl./Recl. Transmission	Collection	Effl./Recl. Distribution	Indirect	General	Developer Contrib.
629	Zuber Mobile Estates (Cost Part Sewer System)	0468280000	Improvements Sewer	401	6/12/1992	15,297	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	8,104	0	7,193	0	0	0	0
630	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010001	Improvements Sewer	401	6/19/1997	12,157	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	6,440	0	5,717	0	0	0	0
631	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010002	Improvements Sewer	401	6/19/1997	228	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	121	0	107	0	0	0	0
632	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010010	Improvements Sewer	401	10/14/1999	6,992	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,704	0	3,288	0	0	0	0
633	City Cost Part (Cypress Head) (Ucp001)	0491010012	Improvements Sewer	401	12/29/1999	11,365	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	6,021	0	5,344	0	0	0	0
634	City Cost Part (Crane Lakes Phase I) (Ucp001)	0491010013	Improvements Sewer	401	12/29/1999	38,381	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	20,333	0	18,048	0	0	0	0
635	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010016	Improvements Sewer	401	4/6/2000	61,369	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	32,511	0	28,858	0	0	0	0
636	City Cost Part (Lighthouse Shores) (Ucp001)	0491010019	Improvements Sewer	401	5/11/2000	20,616	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,922	0	9,694	0	0	0	0
637	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010020	Improvements Sewer	401	5/11/2000	115,626	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	61,254	0	54,372	0	0	0	0
638	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010021	Improvements Sewer	401	6/22/2000	6,215	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,292	0	2,923	0	0	0	0
639	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010022	Improvements Sewer	401	6/15/2000	18,726	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	9,920	0	8,806	0	0	0	0
640	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010023	Improvements Sewer	401	7/13/2000	16,382	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	8,678	0	7,703	0	0	0	0
641	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010024	Improvements Sewer	401	7/13/2000	8,191	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	4,339	0	3,852	0	0	0	0
642	Sewer System,Eastport Bus Pk Dev (Aio001)	0491010027	Improvements Sewer	401	8/17/2000	11,845	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	6,275	0	5,570	0	0	0	0
643	Reclaimed Water, Eastport (Aio001)	0491010030	Improvements Sewer	401	11/22/2000	1,672	RW-TR-DistWeight	0	0	0	0	0	0	0	0	0	0	0	0	738	0	933	0	0	0
644	Sewer System, Eastport (Aio001)	0491010031	Improvements Sewer	401	11/16/2000	5,370	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,845	0	2,525	0	0	0	0
645	Sewer System, Eastport (Aio001)	0491010032	Improvements Sewer	401	11/22/2000	19,082	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,109	0	8,973	0	0	0	0
646	Sewer System, Eastport (Aio001)	0491010034	Improvements Sewer	401	1/11/2001	1,133	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	600	0	533	0	0	0	0
647	Sewer System, Eastport (Aio001)	0491010035	Improvements Sewer	401	1/11/2001	1,541	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	816	0	725	0	0	0	0
648	Sewer System, Eastport (Aio001)	0491010040	Improvements Sewer	401	3/31/2001	1,173	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	621	0	551	0	0	0	0
649	City Cost Part (Crane Lakes) (Ucp001)	0491010041	Improvements Sewer	401	3/31/2001	16,780	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	8,890	0	7,891	0	0	0	0
650	Sewer System, Eastport (Aio001)	0491010045	Improvements Sewer	401	4/30/2001	11,541	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	6,114	0	5,427	0	0	0	0
651	Sewer System, Eastport (Aio001)	0491010049	Improvements Sewer	401	5/31/2001	5,279	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,797	0	2,482	0	0	0	0
652	Sewer System, Eastport (Aio001)	0491010053	Improvements Sewer	401	6/30/2001	5,403	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,862	0	2,541	0	0	0	0
653	Sewer System, Eastport (Aio001)	0491010058	Improvements Sewer	401	7/31/2001	11,865	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	6,286	0	5,580	0	0	0	0
654	Sewer System, Eastport (Aio001)	0491010062	Improvements Sewer	401	8/31/2001	7,019	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,718	0	3,301	0	0	0	0
655	Sewer System, Eastport (Aio001)	0491010066	Improvements Sewer	401	9/30/2001	5,228	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,770	0	2,458	0	0	0	0
656	Sewer System, Eastport (Aio001)	0491010070	Improvements Sewer	401	11/30/2001	1,779	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	942	0	836	0	0	0	0
657	Sewer System, Eastport (Aio001)	0491010075	Improvements Sewer	401	2/28/2002	316	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	167	0	148	0	0	0	0
658	Sewer System, Eastport (Uet002)	0491010077	Improvements Sewer	401	5/31/2002	180	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	95	0	85	0	0	0	0
659	City Cost Part (Cypress Head Iid) (Ucp001)	0491010078	Improvements Sewer	401	6/30/2002	55,040	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	29,158	0	25,882	0	0	0	0
660	City Cost Part (Industrial Pretrtmnt Prg) (Ucp001)	0491010079	Improvements Sewer	401	6/30/2002	1,000	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	530	0	470	0	0	0	0
661	City Cost Part (Hidden Oaks) (Ucp001)	0491010080	Improvements Sewer	401	6/30/2002	26,969	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	14,287	0	12,682	0	0	0	0
662	City Cost Part (Galaxy/Sanders Rd) (Ucp001)	0491010081	Improvements Sewer	401	3/31/2003	15,024	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	7,959	0	7,065	0	0	0	0
663	City Cost Part (Lakes Iv) (Ucp001)	0491010082	Improvements Sewer	401	9/30/2003	49,999	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	26,488	0	23,512	0	0	0	0
664	City Cost Part (Forest Lake Iii And Iv) (Ucp001)	0491010083	Improvements Sewer	401	9/30/2003	44,802	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	23,734	0	21,068	0	0	0	0
665	City Cost Part (Lacosta Liftstation) (Ucp001)	0491010084	Improvements Sewer	401	9/30/2003	47,513	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	25,171	0	22,342	0	0	0	0
666	City Cost Part (Royal Palm Ph Ii) (Ucp001)	0491010085	Improvements Sewer	401	2/29/2004	34,464	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	18,258	0	16,206	0	0	0	0
667	City Cost Part (So Atlantic/Ponce Inlet) (Ucp001)	0491010087	Improvements Sewer	401	5/31/2004	3,276	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,735	0	1,540	0	0	0	0
668	City Cost Part (Traditions/Lacasta Lt#57) (Ucp001	0491010088	Improvements Sewer	401	5/31/2004	737	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	390	0	347	0	0	0	0
669	City Cost Part (Royal Palm Ph Ii) (Ucp001)	0491010090	Improvements Sewer	401	7/31/2004	10,536	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	5,582	0	4,955	0	0	0	0
670	City Cost Part (Traditions/Lacasta Lt#57) (Ucp001)	0491010091	Improvements Sewer	401	7/31/2004	28,906	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	15,313	0	13,593	0	0	0	0
671	City Cost Part (Fiberglass Lining) (Ucp001)	0491010094	Improvements Sewer	401	6/30/2005	3,400	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,801	0	1,599	0	0	0	0
672	City Cost Part (Waters Edge 1X-1) (Ucp001)	0491010095	Improvements Sewer	401	7/31/2005	5,272	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,793	0	2,479	0	0	0	0
673	City Cost Part (Bushman Ls) (Ucp001)	0491010096	Improvements Sewer	401	9/30/2005	60,064	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	31,820	0	28,244	0	0	0	0
674	City Cost Part (S Peninsula) (Ucp001)	0491010097	Improvements Sewer	401	3/31/2006	7,471	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,958	0	3,513	0	0	0	0
675	City Cost Part (Buschman Ls) (Ucp001)	0491010098	Improvements Sewer	401	3/31/2006	3,161	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,675	0	1,487	0	0	0	0
676	City Cost Part (Reed Canal Fc Main) (Ucp001)	0491010100	Improvements Sewer	401	5/31/2006	6,645	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,520	0	3,125	0	0	0	0
677	City Cost Part (Ponce Inlet Town Hall) (Ucp001)	0491010101	Improvements Sewer	401	5/31/2006	1,950	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,033	0	917	0	0	0	0
678	City Cost Part (Spruce Est) (Ucp001)	0491010102	Improvements Sewer	401	7/31/2006	12,811	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	6,787	0	6,024	0	0	0	0
679	City Cost Part (Reed Canal) (Ucp001)	0491010103	Improvements Sewer	401	7/31/2006	2,215	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,173	0	1,042	0	0	0	0
680	City Cost Part (Reed Canal) (Ucp001)	0491010104	Improvements Sewer	401	2/28/2007	2,600	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,377	0	1,223	0	0	0	0
681	City Cost Part (Browns Landing) (Ucp001)	0491010105	Improvements Sewer	401	4/30/2007	1,956	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,036	0	920	0	0	0	0
682	City Cost Part (Reed Canal/Legacy Apt Ii) (Ucp001)	0491010106	Improvements Sewer	401	4/30/2007	246,130	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	130,390	0	115,740	0	0	0	0
683	City Cost Part (Crane Lakes) (Ucp001)	0491010107	Improvements Sewer	401	4/30/2007	30,000	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	15,893	0	14,107	0	0	0	0
684	City Cost Part (Reed Canal) (Ucp001)	0491010108	Improvements Sewer	401	7/31/2007	1,270	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	673	0	597	0	0	0	0
685	City Cost Part (Misc) (Ucp001)	0491010109	Improvements Sewer	401	7/31/2007	5,613	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,974	0	2,640	0	0	0	0
686	City Cost Part (Misc) (Ucp001)	0491010110	Improvements Sewer	401	8/31/2007	624	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	331	0	293	0	0	0	0
687	City Cost Part (Hydraulic Analysis) (Ucp001)	0491010111	Improvements Sewer	401	9/30/2007	3,735	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,979	0	1,756	0	0	0	0
688	City Cost Part (Misc) (Ucp001)	0491010112	Improvements Sewer	401	9/30/2007	468	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	248	0	220	0	0	0	0
689	City Cost Part (Misc) (Ucp001)	0491010114	Improvements Sewer	401	2/29/2008	468	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	248	0	220	0	0	0	0
690	City Cost Part (Ponce Inlet/Atl Ave) (Ucp001)	0491010115	Improvements Sewer	401	9/30/2008	47,885	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	25,368	0	22,518	0	0	0	0
691	City Cost Part (Ponce Inlet/Rains Dr) (Ucp001)	0491010116	Improvements Sewer	401	5/31/2009	57,403	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	30,410	0	26,993	0	0	0	0
692	City Cost Part (Dri Gravity Swr Line Ext) (Ucp001)	0491010118	Improvements Sewer	401	7/31/2009	63,430	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	33,603	0	29,827	0	0	0	0
693	City Cost Part (Ponce Inlet/Rains Dr) (Ucp001)	0491010119	Improvements Sewer	401	7/31/2009	33,059	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	17,513	0	15,546	0	0	0	0
694	City Cost Part (Ponce Inlet/Rains Dr) (Ucp001)	0491010120	Improvements Sewer	401	8/31/2009	54,913	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	29,091	0	25,822	0	0	0	0
695	City Cost Part (Ponce Inlet/Rains Dr) (Ucp001)	0491010121	Improvements Sewer	401	9/30/2009	85,291	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	45,184	0	40,107	0	0	0	0
696	City Cost Part (Hydrualic Analysis) Fy09 (Ucp001)	0491010122	Improvements Sewer	401	9/30/2009	5,481	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,904	0	2,578	0	0	0	0
697	City Cost Part (Hydrualic Analysis) Fy10 (Ucp001)	0491010123	Improvements Sewer	401	1/31/2010	783	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	415	0	368	0	0	0	0
698	City Cost Part (Ponce Inlet/Rains) Fy10 (Ucp001)	0491010124	Improvements Sewer	401	1/31/2010	57,134	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	30,267	0	26,866	0	0	0	0
699	City Cost Part (Ponce Inlet/Rains) Fy10 (Ucp001)	0491010125	Improvements Sewer	401	3/31/2010	5,101	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,702	0	2,399	0	0	0	0
700	City Cost Part (Ponce Inlet/Rains) Fy10 (Ucp001)	0491010126	Improvements Sewer	401	4/30/2010	4,083	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,163	0	1,920	0	0	0	0
701	City Cost Part (Pioneer/Stoneheath) (Ucp001)	0491010134	Improvements Sewer	401	7/31/2011	20,459	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,838	0	9,621	0	0	0	0
702	City Cost Part (Various Projects) (Ucp001)	0491010135	Improvements Sewer	401	9/30/2011	2,099	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,112	0	987	0	0	0	0
703	Supplies & Equip (For Pub. Util. Admin)	0900060000	Improvements Sewer	401	6/6/1989	101,015	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101,015	0
704	5Th St. Sewer Mains	0900110000	Improvements Sewer	401	1/26/1984	236,581	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	125,332	0	111,249	0	0	0	0
705	Hensel Hills Sewer	0900120000	Improvements Sewer	401	1/30/1984	20,029	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,611	0	9,419	0	0	0	0
706	Mapping Project	0960040000	Improvements Sewer	401	3/23/1990	103,000	Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	49,878	0	53,122	0	0	0	0
707	Sewer Fdot Medians Us1 Fy05 (Xjp001)	1000400049	Improvements Sewer	401	5/31/2006	140,681	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	74,527	0	66,153	0	0	0	0
708	Sewer Lines Pepperhill Subdivision	1800110000	Improvements Sewer	401	7/5/1989	2,248	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	1,191	0	1,057	0	0	0	0
709	Sewer Lateral (Boggsford Rd)	1800110001	Improvements Sewer	401	4/16/1993	5,682	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,010	0	2,672	0	0	0	0
710	Lift Sta Emer Alarm (Sunrise Oaks)	1800110002	Improvements Sewer	401	7/9/1993	5,065	LS	0	0	0	0	0	0	0	0	0	0	0	1,801	0	3,264	0	0	0	0
711	Sewer Lines Potato Patch	1800160000	Improvements Sewer	401	1/20/1989	1,328	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	704	0	625	0	0	0	0
712	Atlantic High School (Bbb) (Reed Canal) Cost Part.	1800960000	Improvements Sewer	401	9/30/1993	1,525	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	808	0	717	0	0	0	0
713	Halifax, Riverside & Palmetto Project	1867280000	Improvements Sewer	401	9/30/1995	73,672	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	39,029	0	34,643	0	0	0	0
714	Sw System, Amphitheater Pavilion (Qpe012)	4491010048	Improvements Sewer	401	3/31/2006	5,000	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,649	0	2,351	0	0	0	0
715	Phone System, At&T (Replacement System, 7 Phones)	0153450000	Improvement Water	401	6/17/1994	6,471	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,471	0
716	Clyde Morris Wide (Pro Serv)	0200020000	Improvement Water	401	7/14/1989	1,038	W-TR-DistWeight	0	0	0	519	0	519	0	0	0	0	0	0	0	0	0	0	0	0
717	Engineering Commonwealth Water Main (Gwp)	0200040001	Improvement Water	401	9/20/1985	5,065,795	W-TR-DistWeight	0	0	0	2,530,710	0	2,535,085	0	0	0	0	0	0	0	0	0	0	0	0
718	Commonwealth Extension (Gwp)	0200040046	Improvement Water	401	5/8/1992	172,371	W-TR-DistWeight	0	0	0	86,111	0	86,260	0	0	0	0	0	0	0	0	0	0	0	0
719	Relocate A1A Water Line (Dunlawton & Halifax)	0200050000	Improvement Water	401	11/17/1988	490,711	W-TR-DistWeight	0	0	0	245,144	0	245,567	0	0	0	0	0	0	0	0	0	0	0	0
720	Lift Stations Relocater	0200100000	Improvement Water	401	1/7/1985	52,632	LS	0	0	0	0	0	0	0	0	0	0	0	18,719	0	33,913	0	0	0	0
721	Limerock	0200100001	Improvement Water	401	8/8/1988	1,137	W-TR-DistWeight	0	0	0	568	0	569	0	0	0	0	0	0	0	0	0	0	0	0
722	Relocating & Upsizing Ammoniator Building	0200110001	Buildings Water	401	12/17/1984	24,004	W-TR-DistWeight	0	0	0	11,992	0	12,012	0	0	0	0	0	0	0	0	0	0	0	0
723	Property, Wellfield (Legal Ser Lacosta-Wa Util)	0200120000	Improvement Water	401	3/22/1985	4,623,434	Supply	4,623,434	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
724	Ext. 1963 - Eng Fees Property, Wellfield (Legal Ser Lacosta-Wa Util)	0200120037	Improvement Water	401	1/1/1963	1,297,484	Supply	1,297,484	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
725	Rose Bay Utilities South (Gwp)	0200130037	Buildings Water	401	4/27/1990	245,707	WT	0	245,707	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
726	Groves/Cross Creek Force Main	0200220000	Improvement Water	401	8/21/1992	1,077	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	571	0	507	0	0	0	0
727	Water Plant	0200470075	Buildings Water	401	1/9/1997	16,534,197	WT	0	16,534,197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
728	Central Recharge Wellfield Ph 3 (Www001)	0200950000	Improvement Water	401	7/8/1991	5,457,105	Supply	5,457,105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
729	Dunlawton Widening	0201000000	Improvement Water	401	12/11/1992	961,403	W-TR-DistWeight	0	0	0	480,286	0	481,116	0	0	0	0	0	0	0	0	0	0	0	0
730	Relocate Nova Rd Utility	0201030000	Improvement Water	401	3/18/1994	121,919	W-TR-DistWeight	0	0	0	60,907	0	61,012	0	0	0	0	0	0	0	0	0	0	0	0
731	Ponce Inlet Water Main Extension	0201250000	Improvement Water	401	2/14/1990	71,586	W-TR-DistWeight	0	0	0	35,762	0	35,824	0	0	0	0	0	0	0	0	0	0	0	0
732	Mueller 54" Hydrant	0203140000	Improvement Water	401	6/17/1981	1,425	FH	0	0	0	0	0	0	0	1,425	0	0	0	0	0	0	0	0	0	0
733	Mueller 48" Hydrant	0203150000	Improvement Water	401	6/17/1981	1,425	FH	0	0	0	0	0	0	0	1,425	0	0	0	0	0	0	0	0	0	0
734	Contributions From Developers	0216000000	Improvement Water	401	9/30/1985	21,454,124	W-TR-DistWeight	0	0	0	10,717,798	0	10,736,326	0	0	0	0	0	0	0	0	0	0	0	0
735	Contributions From Developers 2001	0216080009	Improvement Water	401	9/30/2001	443,578	W-TR-DistWeight	0	0	0	221,597	0	221,980	0	0	0	0	0	0	0	0	0	0	0	0
736	Alarm System	0219290000	Improvement Water	401	12/13/1984	625	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	625	0
737	Meter & Supplies	0219700000	Improvement Water	401	4/4/1985	1,462	Meters	0	0	0	0	0	0	0	0	1,462	0	0	0	0	0	0	0	0	0
738	Telemetry Pressure Sensors To Monitor Computer	0251020002	Improvement Water	401	3/16/1995	24,915	W-TR-DistWeight	0	0	0	12,447	0	12,468	0	0	0	0	0	0	0	0	0	0	0	0
739	Tele. Fiber Optic Connect Upgrd (Mme003)	0251020004	Improvement Water	401	5/15/1997	1,832	W-TR-DistWeight	0	0	0	915	0	917	0	0	0	0	0	0	0	0	0	0	0	0
740	Telemetry, Lift Station Rtu'S (Mme003)	0251020005	Improvement Water	401	3/31/1998	22,872	LS	0	0	0	0	0	0	0	0	0	0	0	8,135	0	14,737	0	0	0	0
741	Telemetry, Lift Station Rtu'S (Mme003)	0251020006	Improvement Water	401	1/28/1999	43,424	LS	0	0	0	0	0	0	0	0	0	0	0	15,444	0	27,980	0	0	0	0
742	Telemetry, Lift Station Rtu'S (Mme003)	0251020007	Improvement Water	401	3/23/2000	23,768	LS	0	0	0	0	0	0	0	0	0	0	0	8,453	0	15,315	0	0	0	0
743	Telemetry System, Unit Pressure Sensors (Mme003)	0251020008	Improvement Water	401	12/31/2001	54,116	W-TR-DistWeight	0	0	0	27,035	0	27,081	0	0	0	0	0	0	0	0	0	0	0	0
744	Telemetry, Liftstation Rtu #62,83, & 103 (Mme003)	0251020009	Improvement Water	401	8/31/2003	20,427	LS	0	0	0	0	0	0	0	0	0	0	0	7,265	0	13,162	0	0	0	0
745	Telemetry, Liftstation Rtu'S (Mme003)	0251020010	Improvement Water	401	1/31/2004	6,837	LS	0	0	0	0	0	0	0	0	0	0	0	2,432	0	4,405	0	0	0	0
746	Telemetry, Liftstation Rtu'S (Mme003)	0251020011	Improvement Water	401	2/29/2004	28,000	LS	0	0	0	0	0	0	0	0	0	0	0	9,958	0	18,042	0	0	0	0
747	Telemetry, Sys Upgrade/Hyper Scada Fy04 (Mme003)	0251020012	Improvement Water	401	3/31/2004	19,519	W-TR-DistWeight	0	0	0	9,751	0	9,768	0	0	0	0	0	0	0	0	0	0	0	0
748	Storage Tank Above Ground, Well #15 Richel Rd	0253930000	Improvement Water	401	2/9/1995	2,553	W-TR	0	0	0	2,553	0	0	0	0	0	0	0	0	0	0	0	0	0	0
749	Storage Tank Above Ground (Oceans Pump Station)	0253940000	Improvement Water	401	2/9/1995	2,512	W-TR	0	0	0	2,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0
750	Storage Tank Above Ground (Reclaimed Water Plant)	0253950000	Improvement Water	401	2/9/1995	2,512	W-TR	0	0	0	2,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0
751	Touch Read Meter Replace (Gwp)	0260020000	Improvement Water	401	2/28/1991	237,139	Meters	0	0	0	0	0	0	0	0	237,139	0	0	0	0	0	0	0	0	0
752	Water System Reinforcement (Gwp)	0260020008	Improvement Water	401	11/18/1994	158,168	W-TR-DistWeight	0	0	0	79,016	0	79,152	0	0	0	0	0	0	0	0	0	0	0	0
753	Water System Extension (Uet001)	0260020016	Improvement Water	401	10/1/1996	12,395,483	W-TR-DistWeight	0	0	0	6,192,389	0	6,203,094	0	0	0	0	0	0	0	0	0	0	0	0
754	Wastewater Treatment Srf513P (Uet007)	0260020097	Improvement Water	401	12/31/2002	358,268	ST	0	0	0	0	0	0	0	0	0	358,268	0	0	0	0	0	0	0	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Water Supply	Water Treatment	Water Effl./Recl. Treatment	Water Transmission	Water Effl./Recl. Transmission	Water Distribution	Water Effl./Recl. Distribution	Water Fire Hydrants	Water Meters	Wastewater Treatment	Wastewater Effl./Recl. Treatment	Wastewater Transmission	Wastewater Effl./Recl. Transmission	Wastewater Collection	Wastewater Effl./Recl. Distribution	Other Plant Indirect	Other Plant General	Other Developer Contrib.
755	Utility Easement, Woodcliff (Uet001)	0260020141	Improvement Water	401	8/31/2003	1,520	W-TR-DistWeight	0	0	0	759	0	761	0	0	0	0	0	0	0	0	0	0	0	0
756	Utility Easement, Thayer (Uet001)	0260020148	Improvement Water	401	9/30/2003	1,590	W-TR-DistWeight	0	0	0	794	0	796	0	0	0	0	0	0	0	0	0	0	0	0
757	Utility Easement, Pierson (Uet001)	0260020158	Improvement Water	401	1/31/2004	2,000	W-TR-DistWeight	0	0	0	999	0	1,001	0	0	0	0	0	0	0	0	0	0	0	0
758	Transmitter, Rosemount 3051Cd	0260310000	Improvement Water	401	7/30/1997	1,766	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,766	0
759	Transmitter, Rosemount 1151Dp	0260320000	Improvement Water	401	7/10/1997	1,617	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,617	0
760	Transmitter, Rosemount 1151 Dp	0260330000	Improvement Water	401	7/10/1997	1,617	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,617	0
761	Transmitter, Rosemount 11569	0260340000	Improvement Water	401	7/30/1997	1,896	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,896	0
762	Relocate Nova Road Utility	0267490000	Improvement Water	401	7/23/1993	70,851	W-TR-DistWeight	0	0	0	35,395	0	35,456	0	0	0	0	0	0	0	0	0	0	0	0
763	Mainland Water Storage Tank	0267800000	Improvement Water	401	6/12/1992	108,240	W-TR	0	0	0	108,240	0	0	0	0	0	0	0	0	0	0	0	0	0	0
764	Mainland Water Storage Tank	0267800001	Improvement Water	401	7/9/1992	948,040	W-TR	0	0	0	948,040	0	0	0	0	0	0	0	0	0	0	0	0	0	0
765	Utility Water Service Area	0271000000	Improvement Water	401	5/31/1991	1,904,157	W-TR-DistWeight	0	0	0	951,256	0	952,901	0	0	0	0	0	0	0	0	0	0	0	0
766	W/S Projects Capitalized Interest 1991	0292000000	Cap Interest Water	401	9/30/1991	55,269	WTTRWeight	0	33,619	0	21,651	0	0	0	0	0	0	0	0	0	0	0	0	0	0
767	W/S Projects Capitalized Interest 1988	0292000001	Cap Interest Water	401	9/30/1988	243,764	WTTRWeight	0	148,275	0	95,489	0	0	0	0	0	0	0	0	0	0	0	0	0	0
768	W/S Projects Capitalized Interest 1989	0292000002	Cap Interest Water	401	9/30/1989	110,386	WTTRWeight	0	67,145	0	43,242	0	0	0	0	0	0	0	0	0	0	0	0	0	0
769	W/S Projects Capitalized Interest 1990	0292000003	Cap Interest Water	401	9/30/1990	475,223	WTTRWeight	0	289,065	0	186,159	0	0	0	0	0	0	0	0	0	0	0	0	0	0
770	Utility Mapping Project	0300010004	Improvement Water	401	3/26/1993	1,890	W-TR-DistWeight	0	0	0	944	0	946	0	0	0	0	0	0	0	0	0	0	0	0
771	Property, Silver Sands	0300630000	Improvement Water	401	3/30/1994	8,422	W-TR-DistWeight	0	0	0	4,207	0	4,214	0	0	0	0	0	0	0	0	0	0	0	0
772	Property, Silver Sands (Fence)	0300630001	Improvement Water	401	10/14/1994	3,824	W-TR-DistWeight	0	0	0	1,910	0	1,914	0	0	0	0	0	0	0	0	0	0	0	0
773	Causeway (Fdot Claim)	0400030015	Improvement Water	401	8/5/1991	121,000	W-TR-DistWeight	0	0	0	60,448	0	60,552	0	0	0	0	0	0	0	0	0	0	0	0
774	Platform	0400110000	Improvements Sewer	401	1/18/1985	3,192,692	W-TR-DistWeight	0	0	0	1,594,967	0	1,597,724	0	0	0	0	0	0	0	0	0	0	0	0
775	Infiltration & Inflow Program	0400120000	Improvement Water	401	3/16/1983	312,448	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	165,523	0	146,925	0	0	0	0
776	Capitalized Interest Fy99 (Urf004)	0400170002	Cap Interest Sewer	401	9/30/1999	6,264	STFMWeight	0	0	0	0	0	0	0	0	0	2,381	175	3,061	646	0	0	0	0	0
777	Capitalized Interest Fy00 (Urp004)	0400170004	Cap Interest Sewer	401	9/30/2000	2,931	STFMWeight	0	0	0	0	0	0	0	0	0	1,114	82	1,432	302	0	0	0	0	0
778	Capitalized Interest Fy00 (Wwp005)	0400170006	Cap Interest Sewer	401	9/30/2000	40,669	STFMWeight	0	0	0	0	0	0	0	0	0	15,460	1,137	19,877	4,196	0	0	0	0	0
779	Capitalized Int Fy05 (Uet014) (Srlf514S)	0400170021	Cap Interest Sewer	401	9/30/2005	10,054	STFMWeight	0	0	0	0	0	0	0	0	0	3,822	281	4,914	1,037	0	0	0	0	0
780	W/S Capitalized Interest Fy05 (Iwa)	0400170023	Cap Interest Sewer	401	9/30/2005	157,178	STFMWeight	0	0	0	0	0	0	0	0	0	59,748	4,393	76,820	16,217	0	0	0	0	0
781	W/S Capitalized Int Fy06 (Uet014) Srf514S	0400170026	Cap Interest Sewer	401	9/30/2006	18,855	STFMWeight	0	0	0	0	0	0	0	0	0	7,167	527	9,215	1,945	0	0	0	0	0
782	Capitalized Int Fy06 (Uet014) Srf514S	0400170027	Cap Interest Sewer	401	9/30/2006	71,272	STFMWeight	0	0	0	0	0	0	0	0	0	27,093	1,992	34,834	7,353	0	0	0	0	0
783	Capitalized Int Fy06 (Uet013) Srf3030	0400170028	Cap Interest Sewer	401	9/30/2006	27,165	STFMWeight	0	0	0	0	0	0	0	0	0	10,326	759	13,277	2,803	0	0	0	0	0
784	Capitalized Int Fy06 (Uet013) Srf513P	0400170029	Cap Interest Sewer	401	9/30/2006	56,306	STFMWeight	0	0	0	0	0	0	0	0	0	21,404	1,574	27,519	5,809	0	0	0	0	0
785	Capitalized Int Fy06 (Uet014) Srf514S	0400170031	Cap Interest Sewer	401	9/30/2006	455	STFMWeight	0	0	0	0	0	0	0	0	0	173	13	222	47	0	0	0	0	0
786	W/S Capitalized Interest Fy06 (Iwa)	0400170032	Cap Interest Sewer	401	9/30/2006	135,213	STFMWeight	0	0	0	0	0	0	0	0	0	51,398	3,779	66,084	13,950	0	0	0	0	0
787	Capitalized Int Fy07 (Uet013) Srf3030	0400170035	Cap Interest Sewer	401	9/30/2007	85,700	STFMWeight	0	0	0	0	0	0	0	0	0	32,577	2,395	41,886	8,842	0	0	0	0	0
788	Capitalized Int Fy07 (Uet013) Srf3030	0400170037	Cap Interest Water	401	9/30/2007	22,781	STFMWeight	0	0	0	0	0	0	0	0	0	8,660	637	11,134	2,350	0	0	0	0	0
789	W/S Capitalized Interst Fy07 (Iwa)	0400170039	Cap Interest Water	401	9/30/2007	18,948	STFMWeight	0	0	0	0	0	0	0	0	0	7,203	530	9,261	1,955	0	0	0	0	0
790	Capitalized Int Fy07 (Uet014) Srf514S	0400170041	Cap Interest Water	401	9/30/2007	24,876	STFMWeight	0	0	0	0	0	0	0	0	0	9,456	695	12,158	2,567	0	0	0	0	0
791	W/S Capitalized Interest Fy08 (Iwa)	0400170043	Cap Interest Water	401	9/30/2008	34,582	STFMWeight	0	0	0	0	0	0	0	0	0	13,146	967	16,902	3,568	0	0	0	0	0
792	W/S Capitalized Interest Fy09 (Iwa)	0400170044	Cap Interest Water	401	9/30/2009	6,915	STFMWeight	0	0	0	0	0	0	0	0	0	2,629	193	3,380	713	0	0	0	0	0
793	W/S Capitalized Interest Fy10 (Iwa)	0400170046	Cap Interest Water	401	9/30/2010	4,733	STFMWeight	0	0	0	0	0	0	0	0	0	1,799	132	2,313	488	0	0	0	0	0
794	W/S Capitalized Interest Fy11 (Iwa)	0400170048	Cap Interest Water	401	9/30/2011	9,017	STFMWeight	0	0	0	0	0	0	0	0	0	3,428	252	4,407	930	0	0	0	0	0
795	W/S Capitalized Interest Fy12 (Iwa)	0400170050	Cap Interest Water	401	9/30/2012	2,993	STFMWeight	0	0	0	0	0	0	0	0	0	1,138	84	1,463	309	0	0	0	0	0
796	Groves-Cross Creek Force Main	0400220000	Improvement Water	401	7/12/1991	143,094	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	75,806	0	67,288	0	0	0	0
797	Windsor Hill I (Cost Participation)	0400770001	Improvement Water	401	8/26/1991	26,168	W-TR-DistWeight	0	0	0	13,073	0	13,095	0	0	0	0	0	0	0	0	0	0	0	0
798	Lift Station Elimination (Emerald Isles Fy98)	0401240008	Improvement Water	401	3/19/1998	224,838	LS	0	0	0	0	0	0	0	0	0	0	0	79,966	0	144,872	0	0	0	0
799	Water System,Eastport Bus Pk Dev (Aio001)	0491010003	Improvement Water	401	2/6/1998	4,423	W-TR-DistWeight	0	0	0	2,210	0	2,213	0	0	0	0	0	0	0	0	0	0	0	0
800	Water System,Eastport Bus Pk Dev (Aio001)	0491010004	Improvement Water	401	2/6/1998	85	W-TR-DistWeight	0	0	0	43	0	43	0	0	0	0	0	0	0	0	0	0	0	0
801	Water System,Eastport Bus Pk Dev (Aio001)	0491010007	Improvement Water	401	1/21/1999	1,872	W-TR-DistWeight	0	0	0	935	0	937	0	0	0	0	0	0	0	0	0	0	0	0
802	Water System,Eastport Bus Pk Dev (Aio001)	0491010008	Improvement Water	401	1/21/1999	322	W-TR-DistWeight	0	0	0	161	0	161	0	0	0	0	0	0	0	0	0	0	0	0
803	City Cost Part (S Peninusla Manholes) (Ucp001)	0491010009	Improvement Water	401	7/15/1999	3,000	SGC	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	0	0	0	0
804	City Cost Part (Crane Lake Phase I) (Ucp001)	0491010011	Improvement Water	401	12/29/1999	3,790	W-TR-DistWeight	0	0	0	1,893	0	1,897	0	0	0	0	0	0	0	0	0	0	0	0
805	City Cost Part (Daniel Health Care Ctr) (Ucp001)	0491010014	Improvement Water	401	3/16/2000	12,323	W-TR-DistWeight	0	0	0	6,156	0	6,167	0	0	0	0	0	0	0	0	0	0	0	0
806	City Cost Part (Rose Bay Bridge Relocate) (Ucp001)	0491010015	Improvement Water	401	3/16/2000	1,485	W-TR-DistWeight	0	0	0	742	0	743	0	0	0	0	0	0	0	0	0	0	0	0
807	City Cost Part (Rose Bay Bridge Relocate) (Ucp001)	0491010018	Improvement Water	401	5/4/2000	2,144	W-TR-DistWeight	0	0	0	1,071	0	1,073	0	0	0	0	0	0	0	0	0	0	0	0
808	Water System,Eastport Bus Pk Dev (Aio001)	0491010025	Improvement Water	401	7/13/2000	626	W-TR-DistWeight	0	0	0	313	0	313	0	0	0	0	0	0	0	0	0	0	0	0
809	City Cost Part (Rose Bay)(Bellsouth/Twa)(Ucp001)	0491010026	Improvement Water	401	8/17/2000	50,607	W-TR-DistWeight	0	0	0	25,282	0	25,325	0	0	0	0	0	0	0	0	0	0	0	0
810	Water System,Eastport Bus Pk Dev (Aio001)	0491010028	Improvement Water	401	8/17/2000	5,615	W-TR-DistWeight	0	0	0	2,805	0	2,810	0	0	0	0	0	0	0	0	0	0	0	0
811	Water System,Eastport Bus Pk Dev (Aio001)	0491010029	Improvement Water	401	9/29/2000	3,405	W-TR-DistWeight	0	0	0	1,701	0	1,704	0	0	0	0	0	0	0	0	0	0	0	0
812	Water System, Eastport (Aio001)	0491010033	Improvement Water	401	12/8/2000	15,371	W-TR-DistWeight	0	0	0	7,679	0	7,692	0	0	0	0	0	0	0	0	0	0	0	0
813	Water System, Eastport (Aio001)	0491010036	Improvement Water	401	1/11/2001	20,913	W-TR-DistWeight	0	0	0	10,448	0	10,466	0	0	0	0	0	0	0	0	0	0	0	0
814	Water System, Eastport (Aio001)	0491010037	Improvement Water	401	2/28/2001	707	W-TR-DistWeight	0	0	0	353	0	354	0	0	0	0	0	0	0	0	0	0	0	0
815	Water System, Eastport (Aio001)	0491010039	Improvement Water	401	3/31/2001	2,088	W-TR-DistWeight	0	0	0	1,043	0	1,045	0	0	0	0	0	0	0	0	0	0	0	0
816	Water System, Eastport (Aio001)	0491010042	Improvement Water	401	3/31/2001	329	W-TR-DistWeight	0	0	0	165	0	165	0	0	0	0	0	0	0	0	0	0	0	0
817	Water System, Eastport (Aio001)	0491010044	Improvement Water	401	4/30/2001	20,553	W-TR-DistWeight	0	0	0	10,268	0	10,286	0	0	0	0	0	0	0	0	0	0	0	0
818	Water System, Eastport (Aio001)	0491010046	Improvement Water	401	4/30/2001	3,241	W-TR-DistWeight	0	0	0	1,619	0	1,622	0	0	0	0	0	0	0	0	0	0	0	0
819	Water System, Eastport (Aio001)	0491010048	Improvement Water	401	5/31/2001	9,401	W-TR-DistWeight	0	0	0	4,697	0	4,705	0	0	0	0	0	0	0	0	0	0	0	0
820	Water System, Eastport (Aio001)	0491010050	Improvement Water	401	5/31/2001	1,483	W-TR-DistWeight	0	0	0	741	0	742	0	0	0	0	0	0	0	0	0	0	0	0
821	Water System, Eastport (Aio001)	0491010052	Improvement Water	401	6/30/2001	9,622	W-TR-DistWeight	0	0	0	4,807	0	4,815	0	0	0	0	0	0	0	0	0	0	0	0
822	Water System, Eastport (Aio001)	0491010054	Improvement Water	401	6/30/2001	1,517	W-TR-DistWeight	0	0	0	758	0	759	0	0	0	0	0	0	0	0	0	0	0	0
823	Water System, Eastport (Aio001)	0491010057	Improvement Water	401	7/31/2001	21,130	W-TR-DistWeight	0	0	0	10,556	0	10,574	0	0	0	0	0	0	0	0	0	0	0	0
824	Water System, Eastport (Aio001)	0491010059	Improvement Water	401	7/31/2001	3,332	W-TR-DistWeight	0	0	0	1,665	0	1,668	0	0	0	0	0	0	0	0	0	0	0	0
825	Water System, Eastport (Aio001)	0491010061	Improvement Water	401	8/31/2001	12,500	W-TR-DistWeight	0	0	0	6,245	0	6,255	0	0	0	0	0	0	0	0	0	0	0	0
826	Water System, Eastport (Aio001)	0491010063	Improvement Water	401	8/31/2001	1,971	W-TR-DistWeight	0	0	0	985	0	986	0	0	0	0	0	0	0	0	0	0	0	0
827	Water System, Eastport (Aio001)	0491010065	Improvement Water	401	9/30/2001	9,310	W-TR-DistWeight	0	0	0	4,651	0	4,659	0	0	0	0	0	0	0	0	0	0	0	0
828	Water System, Eastport (Aio001)	0491010067	Improvement Water	401	9/30/2001	1,468	W-TR-DistWeight	0	0	0	733	0	735	0	0	0	0	0	0	0	0	0	0	0	0
829	Water System, Eastport (Aio001)	0491010069	Improvement Water	401	11/30/2001	3,168	W-TR-DistWeight	0	0	0	1,583	0	1,585	0	0	0	0	0	0	0	0	0	0	0	0
830	Water System, Eastport (Aio001)	0491010071	Improvement Water	401	11/30/2001	500	W-TR-DistWeight	0	0	0	250	0	250	0	0	0	0	0	0	0	0	0	0	0	0
831	Water System, Eastport (Aio001)	0491010074	Improvement Water	401	2/28/2002	562	W-TR-DistWeight	0	0	0	281	0	281	0	0	0	0	0	0	0	0	0	0	0	0
832	Water System, Eastport (Aio001)	0491010076	Improvement Water	401	2/28/2002	89	W-TR-DistWeight	0	0	0	44	0	44	0	0	0	0	0	0	0	0	0	0	0	0
833	Water Pump Repair @ Wellfield Building	0600120000	Improvement Water	401	8/26/1991	920	Supply	920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
834	So. Nova Rd. Water Main	0800010000	Improvement Water	401	11/9/1983	134,084	W-TR-DistWeight	0	0	0	66,984	0	67,100	0	0	0	0	0	0	0	0	0	0	0	0
835	Reclaimed Water St & Observe Wells	0800020000	Improvement Water	401	1/11/1985	31,424	RW-TR-DistWeight	0	0	0	0	0	0	0	0	0	0	0	0	13,879	0	17,545	0	0	0
836	Meters & Installation	0800030000	Improvement Water	401	10/30/1984	1,758	Meters	0	0	0	0	0	0	0	0	1,758	0	0	0	0	0	0	0	0	0
837	Meters & Installation	0800040000	Improvement Water	401	1/11/1985	3,801	Meters	0	0	0	0	0	0	0	0	3,801	0	0	0	0	0	0	0	0	0
838	Dirt, Central Recharge Wellfield	0800060000	Improvement Water	401	11/21/1984	702	Supply	702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
839	Richel Rd/Covenant Methodist Cost Participation (Gwp)	0800070000	Improvement Water	401	7/9/1992	1,585	W-TR-DistWeight	0	0	0	792	0	793	0	0	0	0	0	0	0	0	0	0	0	0
840	Engineering Fees & Testing (Gwp)	0800080000	Improvement Water	401	12/13/1984	27,050	W-TR-DistWeight	0	0	0	13,513	0	13,537	0	0	0	0	0	0	0	0	0	0	0	0
841	Survey Central Recharge Wellfield	0800090000	Improvement Water	401	11/21/1984	29,453	Supply	29,453	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
842	Survey & Design Clyde Morris	0800110000	Improvement Water	401	12/13/1984	24,576	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,576	0
843	Sweetwater & Stewart Ext. Wellfield	0800120000	Improvement Water	401	6/29/1984	4,098,843	Supply	4,098,843	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
844	Dredge & Fill Permit Central Recharge	0800130000	Improvement Water	401	12/20/1984	202,494	Supply	202,494	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
845	Meters & Installation (Gwp)	0800140000	Improvement Water	401	12/28/1984	1,189	Meters	0	0	0	0	0	0	0	0	1,189	0	0	0	0	0	0	0	0	0
846	Harbor Oaks Water Dist. Syst. Engineerin (Gwp)	0800150001	Improvement Water	401	9/29/1989	598,845	W-TR-DistWeight	0	0	0	299,164	0	299,681	0	0	0	0	0	0	0	0	0	0	0	0
847	Meters & Installation/Central Recharge Wellfield	0800160001	Improvement Water	401	12/13/1984	1,624,192	Supply	1,624,192	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
848	Hbr Oaks Point Interconnect	0800370000	Improvement Water	401	6/14/1991	56,160	W-TR-DistWeight	0	0	0	28,056	0	28,104	0	0	0	0	0	0	0	0	0	0	0	0
849	City Cost Participation (Vineyards)	0820010000	Improvement Water	401	7/18/1996	50,429	W-TR-DistWeight	0	0	0	25,192	0	25,236	0	0	0	0	0	0	0	0	0	0	0	0
850	Meters & Installation	0860000000	Improvement Water	401	8/31/1984	272,480	Meters	0	0	0	0	0	0	0	0	272,480	0	0	0	0	0	0	0	0	0
851	To Expense Meter Installation	0860010001	Improvement Water	401	4/11/1986	117,734	Meters	0	0	0	0	0	0	0	0	117,734	0	0	0	0	0	0	0	0	0
852	New Meter Installation (Rockwells)	0860020000	Improvement Water	401	6/1/1987	4,205,995	Meters	0	0	0	0	0	0	0	0	4,205,995	0	0	0	0	0	0	0	0	0
853	Water System Replacement (Fy97)	0860020041	Improvement Water	401	12/20/1996	8,146,548	W-TR-DistWeight	0	0	0	4,069,756	0	4,076,792	0	0	0	0	0	0	0	0	0	0	0	0
854	New Meter Installations	0860030000	Improvement Water	401	9/6/1988	135,206	Meters	0	0	0	0	0	0	0	0	135,206	0	0	0	0	0	0	0	0	0
855	Central Recharge Wellfield	0860030001	Improvement Water	401	10/1/1988	14,176	Supply	14,176	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
856	Cove, The (Professional Services)	0880020000	Improvement Water	401	4/27/1990	2,500	W-TR-DistWeight	0	0	0	1,249	0	1,251	0	0	0	0	0	0	0	0	0	0	0	0
857	Water System, East Port Business Park Redeve	0891010000	Improvement Water	401	6/19/1997	1,329,149	W-TR-DistWeight	0	0	0	664,001	0	665,148	0	0	0	0	0	0	0	0	0	0	0	0
858	Utilities Master Plan Fy03 (Mpl001)	0900010000	Improvement Water	401	3/31/2003	123,405	WT	0	123,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
859	Utilities Master Plan Fy04 (Mpl001)	0900010010	Improvement Water	401	9/30/2004	46,667	WT	0	46,667	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
860	Fuel System Replace	0947250000	Improvement Water	401	9/30/1995	475	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	475	0
861	Relocate Nova Road Utility	0967490001	Improvement Water	401	2/14/1992	642,201	W-TR-DistWeight	0	0	0	320,823	0	321,378	0	0	0	0	0	0	0	0	0	0	0	0
862	Utility Mapping	1800010001	Improvement Water	401	9/30/1989	5,000	W-TR-DistWeight	0	0	0	2,498	0	2,502	0	0	0	0	0	0	0	0	0	0	0	0
863	Mapping South Peninsula	1800010002	Improvement Water	401	3/3/1989	29,315	W-TR-DistWeight	0	0	0	14,645	0	14,670	0	0	0	0	0	0	0	0	0	0	0	0
864	Upgrade Water Main Oak Place	1800120000	Improvement Water	401	5/23/1986	10,831	W-TR-DistWeight	0	0	0	5,411	0	5,420	0	0	0	0	0	0	0	0	0	0	0	0
865	Sewer Ext. Angler Sub.	1800140000	Improvement Water	401	12/30/1985	14,250	STFMWeight	0	0	0	0	0	0	0	0	0	5,417	398	6,965	1,470	0	0	0	0	0
866	Lift Station (Upgrade)	1800150000	Improvement Water	401	12/14/1988	9,896	LS	0	0	0	0	0	0	0	0	0	0	0	3,520	0	6,376	0	0	0	0
867	So. Penn. Wastewater Trans	1800170000	Improvement Water	401	1/10/1986	162,533	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	86,104	0	76,429	0	0	0	0
868	Oak Center Bus Park	1800300000	Improvement Water	401	7/11/1986	10,831	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,831	0
869	Dunlawton & Nova To I-95 Widening	1801000000	Improvement Water	401	6/11/1991	159,516	W-TR-DistWeight	0	0	0	79,689	0	79,827	0	0	0	0	0	0	0	0	0	0	0	0
870	Foxboro Sewer	1810000000	Improvement Water	401	3/27/1986	50,988	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	27,012	0	23,976	0	0	0	0
871	Central Park Phase I	1820000000	Improvement Water	401	3/14/1986	15,748	W-TR-DistWeight	0	0	0	7,867	0	7,881	0	0	0	0	0	0	0	0	0	0	0	0
872	City Cost Participation	1820010000	Improvement Water	401	9/30/1987	57,802	W-TR-DistWeight	0	0	0	28,876	0	28,926	0	0	0	0	0	0	0	0	0	0	0	0
873	Palmetto Riverside Area	1820020000	Improvement Water	401	9/30/1987	4,250	W-TR-DistWeight	0	0	0	2,123	0	2,127	0	0	0	0	0	0	0	0	0	0	0	0
874	Commonwealth Extension	1820030000	Improvement Water	401	9/30/1987	907	W-TR-DistWeight	0	0	0	453	0	454	0	0	0	0	0	0	0	0	0	0	0	0
875	Sewer Main	1820040000	Improvement Water	401	9/30/1987	65,520	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	34,710	0	30,810	0	0	0	0
876	Property, Spruce Creek Rd R/O/W	1820050000	Land Drainage	401	10/1/1988	4,700	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,700	0
877	Herbert St/Spruce Creek Rd. Dep	0200040022	Land	401	10/21/1988	450	EqualW-TRFM	0	0	0	225	0	0	0	0	0	0	0	225	0	0	0	0	0	0
878	Land 1909-1522	0200200000	Land	401	1/1/1979	1	EqualW-TRFM	0	0	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0
879	New Plant Site	0200250000	Land	401	2/14/1968	2,000	WS Treat	0	1,000	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0	0
880	Deed 453 336	0200260000	Land	401	10/20/1951	100	EqualW-TRFM	0	0	0	50	0	0	0	0	0	0	0	50	0	0	0	0	0	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Water Supply	Water Treatment	Water Effl./Recl. Treatment	Water Transmission	Water Effl./Recl. Transmission	Water Distribution	Water Effl./Recl. Distribution	Water Fire Hydrants	Water Meters	Wastewater Treatment	Wastewater Effl./Recl. Treatment	Wastewater Transmission	Wastewater Effl./Recl. Transmission	Wastewater Collection	Wastewater Effl./Recl. Distribution	Other Plant Indirect	Other Plant General	Other Developer Contrib.
881	Esperanza Blvd, 3100 Blk	0200340000	Land	401	8/21/1951	1,650	EqualW-TRFM	0	0	0	825	0	0	0	0	0	0	0	825	0	0	0	0	0	0
882	Property, 2800 Blk Ridge Rd On Beachside	0200460000	Land	401	9/30/1981	518	EqualW-TRFM	0	0	0	259	0	0	0	0	0	0	0	259	0	0	0	0	0	0
883	N Of Major & E Of Oriole	0200500000	Land	401	7/16/1977	25,000	EqualW-TRFM	0	0	0	12,500	0	0	0	0	0	0	0	12,500	0	0	0	0	0	0
884	Property, Right Of Way 1969	0200670000	Land	401	1/1/1969	900	EqualW-TRFM	0	0	0	450	0	0	0	0	0	0	0	450	0	0	0	0	0	0
885	Property 1972	0200670001	Land	401	1/1/1972	19,841	EqualW-TRFM	0	0	0	9,921	0	0	0	0	0	0	0	9,921	0	0	0	0	0	0
886	Property 1977	0200670003	Land	401	1/1/1972	115,506	EqualW-TRFM	0	0	0	57,753	0	0	0	0	0	0	0	57,753	0	0	0	0	0	0
887	Right-Of-Way 1969	0200670004	Land	401	1/1/1969	3,300	EqualW-TRFM	0	0	0	1,650	0	0	0	0	0	0	0	1,650	0	0	0	0	0	0
888	Silver Sands Property	0200670005	Land	401	6/21/1989	1,054,980	WS Treat	0	527,490	0	0	0	0	0	0	0	527,490	0	0	0	0	0	0	0	0
889	Appraisal York Town Blvd R/O/W	0200670007	Land	401	9/29/1989	1,200	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,200	0
890	York Towne Project Wa/Sw Appraisal	0200670008	Land	401	10/13/1989	2,000	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0
891	Wellfield Property (Samuel'S Property)	0200670009	Land	401	6/17/1992	26,155	Supply	26,155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
892	Right Of Way (Nova Rd & Hensel Hills)	0200670010	Land	401	7/21/1995	6,609	EqualW-TRFM	0	0	0	3,304	0	0	0	0	0	0	0	3,304	0	0	0	0	0	0
893	Right Of Way (Tarpenian Property 1.72 Acres)	0200670011	Land	401	1/31/1996	700	EqualW-TRFM	0	0	0	350	0	0	0	0	0	0	0	350	0	0	0	0	0	0
894	Property, Danhauser (Wellfield) (Www001)	0200670012	Land	401	6/30/2003	79,234	Supply	79,234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
895	Property, Russo (Wellfield) (Www001)	0200670013	Land	401	8/31/2003	241,606	Supply	241,606	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
896	Property, Danhauser (Wellfield) (Www001) Enviro	0200670015	Land	401	9/30/2003	1,600	Supply	1,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
897	Property, Butts (Wellfield)(Mld002) (2 Parcels)	0200670017	Land	401	1/31/2004	751,179	Supply	751,179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
898	Property, Gray (4513 Clyde Morris) (Mld002)	0200670019	Land	401	2/29/2004	800	EqualW-TRFM	0	0	0	400	0	0	0	0	0	0	0	400	0	0	0	0	0	0
899	Property, Smith (Survey) (Wellfield) (Mld002)	0200670020	Land	401	5/31/2004	1,500	Supply	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
900	Property, Butts (Survey) (Wellfield) (Mld002)	0200670021	Land	401	5/31/2004	2,520	Supply	2,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
901	Property, Rest Area 9-R (Fdot)	0200670022	Land	401	9/30/2010	44,950	EqualW-TRFM	0	0	0	22,475	0	0	0	0	0	0	0	22,475	0	0	0	0	0	0
902	N Of Major & E Of Oriole	0280000000	Land	401	7/1/1977	27,000	EqualW-TRFM	0	0	0	13,500	0	0	0	0	0	0	0	13,500	0	0	0	0	0	0
903	Property, Wellfield	0280010000	Land	401	6/8/1980	3,761,316	Supply	3,761,316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
904	Property, Var Gal	0291000000	Land	401	4/21/1995	1,895,496	WS Treat	0	947,748	0	0	0	0	0	0	0	947,748	0	0	0	0	0	0	0	0
905	Green Property 817 Oak St.	0400180000	Land	401	7/27/1982	49,407	EqualW-TRFM	0	0	0	24,704	0	0	0	0	0	0	0	24,704	0	0	0	0	0	0
906	Property, Zsoldos	0400190000	Land	401	8/9/1988	69,511	EqualW-TRFM	0	0	0	34,756	0	0	0	0	0	0	0	34,756	0	0	0	0	0	0
907	Herbert St/Canalview Blvd/Sp Ck Rd	0400280001	Land	401	11/14/1988	48,016	EqualW-TRFM	0	0	0	24,008	0	0	0	0	0	0	0	24,008	0	0	0	0	0	0
908	Property, 817 Oak St-Sewer Plant	0400440000	Land	401	7/7/1952	7,000	ST	0	0	0	0	0	0	0	0	0	7,000	0	0	0	0	0	0	0	0
909	Property, 817 Oak-Sewer Plant	0400470000	Land	401	12/1/1972	4,771	ST	0	0	0	0	0	0	0	0	0	4,771	0	0	0	0	0	0	0	0
910	Property, 817 Oak St-Sewer Plant	0400560000	Land	401	7/1/1963	14,000	ST	0	0	0	0	0	0	0	0	0	14,000	0	0	0	0	0	0	0	0
911	Deed 545 207 Sewage Plant	0400570000	Land	401	7/1/1963	1	ST	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
912	Right Of Way (6030 Sp. Ck Rd.)	0400570010	Land	401	7/19/1989	34,011	EqualW-TRFM	0	0	0	17,005	0	0	0	0	0	0	0	17,005	0	0	0	0	0	0
913	Lift Station (Herbert & Nova)	0400570014	Land	401	12/28/1988	300	LS	0	0	0	0	0	0	0	0	0	0	0	107	0	193	0	0	0	0
914	Halifax Mobile Estates (Appraisals & Deeds)	0401210000	Land	401	10/25/1991	2,655	EqualW-TRFM	0	0	0	1,327	0	0	0	0	0	0	0	1,327	0	0	0	0	0	0
915	Cove Property	0401240006	Land	401	6/12/1992	1,211	EqualW-TRFM	0	0	0	606	0	0	0	0	0	0	0	606	0	0	0	0	0	0
916	Property, Kelly	0480000000	Land	401	3/20/1985	12,250	EqualW-TRFM	0	0	0	6,125	0	0	0	0	0	0	0	6,125	0	0	0	0	0	0
917	Property, Wellfield Land- Survey	0480010000	Land	401	1/31/1991	54,453	Supply	54,453	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
918	Property, Nelson (Airport Rd Storage Tank)	0491010000	Land	401	3/14/1994	98,019	EqualW-TRFM	0	0	0	49,009	0	0	0	0	0	0	0	49,009	0	0	0	0	0	0
919	Property, Spruce Creek Rd Area Sw Line Easement	0491010005	Land	401	6/30/1998	4,460	EqualW-TRFM	0	0	0	2,230	0	0	0	0	0	0	0	2,230	0	0	0	0	0	0
920	Property, Heights (Harbor Oaks Prj) (Uet005)	0491010006	Land	401	1/8/1999	20,006	EqualW-TRFM	0	0	0	10,003	0	0	0	0	0	0	0	10,003	0	0	0	0	0	0
921	Property, Louize (Wellfield)	0491010056	Land	401	7/31/2001	162,006	Supply	162,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
922	Property, Pendergast (Christancy Lift) (Urh001)	0491010072	Land	401	12/31/2001	32,906	EqualW-TRFM	0	0	0	16,453	0	0	0	0	0	0	0	16,453	0	0	0	0	0	0
923	Property, Williamson Blvd/Pond (Survey) (Urf003)	0491010099	Land	401	5/31/2006	2,100	W-TR	0	0	0	2,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0
924	Property, Stanki	0491010117	Land	401	7/31/2009	3,973,244	WS Treat	0	1,986,622	0	0	0	0	0	0	0	1,986,622	0	0	0	0	0	0	0	0
925	Property, Medical Associates (Dip048)	0491010127	Land	401	6/30/2010	139,029	EqualW-TRFM	0	0	0	69,514	0	0	0	0	0	0	0	69,514	0	0	0	0	0	0
926	Property, Dagley (Dagwood 9 Lots) (Dip048) Deposit	0491010128	Land	401	7/31/2010	1,000	EqualW-TRFM	0	0	0	500	0	0	0	0	0	0	0	500	0	0	0	0	0	0
927	Property, Strasser (538 Dagwood) Dip048) Deposit	0491010129	Land	401	7/31/2010	1,000	EqualW-TRFM	0	0	0	500	0	0	0	0	0	0	0	500	0	0	0	0	0	0
928	Property, Strasser (542 Ruth St) (Dip048) Deposit	0491010130	Land	401	7/31/2010	1,000	EqualW-TRFM	0	0	0	500	0	0	0	0	0	0	0	500	0	0	0	0	0	0
929	Property, Dagley (Dagwood 9 Lots) (Dip048)	0491010131	Land	401	9/30/2010	145,182	EqualW-TRFM	0	0	0	72,591	0	0	0	0	0	0	0	72,591	0	0	0	0	0	0
930	Property, Strasser (538 Dagwood) (Dip048)	0491010132	Land	401	9/30/2010	154,029	EqualW-TRFM	0	0	0	77,014	0	0	0	0	0	0	0	77,014	0	0	0	0	0	0
931	Property, Strasser (542 Ruth St) (Dip048)	0491010133	Land	401	9/30/2010	114,029	EqualW-TRFM	0	0	0	57,014	0	0	0	0	0	0	0	57,014	0	0	0	0	0	0
932	Property, Wellfield Cousins Land	0880010000	Land	401	2/15/1984	1,606,816	Supply	1,606,816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
933	Property, Gamble Place Easemant For Wtr (Mld001)	0891010062	Land	401	9/30/2010	2,500	EqualW-TRFM	0	0	0	1,250	0	0	0	0	0	0	0	1,250	0	0	0	0	0	0
934	Land On Christy Dr.	0900660000	Land	401	2/21/1984	189	EqualW-TRFM	0	0	0	94	0	0	0	0	0	0	0	94	0	0	0	0	0	0
935	Property, Gray (Zmi004)	1091010027	Land	401	9/30/2005	502,264	WS Treat	0	251,132	0	0	0	0	0	0	0	251,132	0	0	0	0	0	0	0	0
936	Property, Easement Gamble (Appraisal) (Mld002)	1091010064	Land	401	8/31/2011	1,200	EqualW-TRFM	0	0	0	600	0	0	0	0	0	0	0	600	0	0	0	0	0	0
937	Property, Jenzano (820 Oak) Appr. (Mld001)	1091010066	Land	401	7/31/2012	1,400	EqualW-TRFM	0	0	0	700	0	0	0	0	0	0	0	700	0	0	0	0	0	0
938	Property, Cove	1800670000	Land Drainage	401	5/31/1993	6,130	EqualW-TRFM	0	0	0	3,065	0	0	0	0	0	0	0	3,065	0	0	0	0	0	0
939	Property, 6040 Spruce Creek Rd R/O/W	1800670001	Land Drainage	401	5/31/1993	35,162	EqualW-TRFM	0	0	0	17,581	0	0	0	0	0	0	0	17,581	0	0	0	0	0	0
940	Property, Spruce Creek Rd R/O/W	1800670002	Land Drainage	401	3/30/1994	5,610	EqualW-TRFM	0	0	0	2,805	0	0	0	0	0	0	0	2,805	0	0	0	0	0	0
941	Sliver Sands Bridle Club Prop.	5100670001	Land	401	12/14/1989	2,690	EqualW-TRFM	0	0	0	1,345	0	0	0	0	0	0	0	1,345	0	0	0	0	0	0
942	Gergely Property (3441,3449,3451,3455, 1014 R/Wood	5191000003	Land	401	8/11/1993	137,731	EqualW-TRFM	0	0	0	68,865	0	0	0	0	0	0	0	68,865	0	0	0	0	0	0
943	2005 Thompson Lift Station Bypass Pump (Mme001)	0382830000	Rolling Stock	401	7/31/2005	30,297	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,297	0
944	Generator, Onan Gensets/Mounted (Urh001) (Gwp)	0465500000	Rolling Stock	401	2/23/2001	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
945	Generator, Onan Gensets/Mounted (Urh001) (Gwp)	0465510000	Rolling Stock	401	2/23/2001	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
946	Gravley Pro Mower (12.5 Hp 40")	0842990000	Rolling Stock	401	8/11/1989	2,342	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,342	0
947	Towmaster Trailer 20' (Fy13)	0893580001	Rolling Stock	401	6/11/2013	7,350	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,350	0
948	Telemetry, Liftstation Fy13 (Mme003)	0251020042	Improvements Sewer	401	10/31/2012	19,456	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,307	0	9,149	0	0	0	0
949	Telemetry, Liftstation Fy13 (Mme003)	0251020043	Improvements Sewer	401	10/31/2012	6,220	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	3,295	0	2,925	0	0	0	0
950	Telemetry, Wellfield Gt Fy13 (Mme003)	0251020044	Improvements Sewer	401	3/20/2013	22,139	Supply	22,139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
951	Telemetry, Liftstation Fy13 (Mme003)	0251020045	Improvements Sewer	401	8/7/2013	20,375	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,794	0	9,581	0	0	0	0
952	Telemetry, Liftstation Fy13 (Mme003)	0251020046	Improvements Sewer	401	5/29/2013	36,500	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	19,336	0	17,164	0	0	0	0
953	Telemetry, Wellfield Gt Fy13 (Mme003)	0251020047	Improvements Sewer	401	7/31/2013	4,384	Supply	4,384	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
954	Ridgewood Ave Waterline Crossing (Urf001) Fy13 Cip	0800190000	Improvement Water	405	9/30/2013	146,598	W-TR-DistWeight	0	0	0	73,235	0	73,362	0	0	0	0	0	0	0	0	0	0	0	0
955	Recl Water Augmentation Danlawton (Dip048)	0401510000	Improvements Sewer	401	9/30/2014	2,588,631	RWTreat	0	0	0	0	0	0	0	0	0	0	2,588,631	0	0	0	0	0	0	0
956	Ba-004493	BA-004493		401	7/26/2022	9,770	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,770	0
957	Wrf Electrical System	BA-004605		403	10/1/2021	13,009	RWTreat	0	0	0	0	0	0	0	0	0	0	13,009	0	0	0	0	0	0	0
958	Biosolids Treatment -Compost	BA-004374	Biosolids Treatment -Compost (Ssp009)	401	9/30/2021	64,328	ST	0	0	0	0	0	0	0	0	0	64,328	0	0	0	0	0	0	0	0
959	Generator For Tv Van - Model#7Hgjae-1912L	5518570001	Equipment (Depreciable)	401	9/25/2019	7,500	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,500	0
960	Roof Replacement - Wastewater Plant (Ssp019)	0400390325	Buildings Sewer	401	2/28/2019	14,500	ST	0	0	0	0	0	0	0	0	0	14,500	0	0	0	0	0	0	0	0
961	Generator Rental For Emergency Repairs (Wrf)	0400390327	Improvements Sewer	403	1/31/2019	10,947	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,947	0
962	Carrier A/C System 5Ton (Ww Service Building)	0810353000	Equipment (Depreciable)	401	1/11/2019	10,669	ST	0	0	0	0	0	0	0	0	0	10,669	0	0	0	0	0	0	0	0
963	A/C Trane 20 Ton Roof Top @ Wrf (Ssp002)	0410205000	Improvements Sewer	403	7/31/2017	19,530	ST	0	0	0	0	0	0	0	0	0	19,530	0	0	0	0	0	0	0	0
964	A/C System-Carrier R-22 5 Ton	0299870000	Equipment (Depreciable)	401	3/29/2017	5,225	ST	0	0	0	0	0	0	0	0	0	5,225	0	0	0	0	0	0	0	0
965	Customer Service Counter Renovation	1000740000	Buildings City Hall	401	6/10/2016	13,459	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,459	0
966	A/C Unit Trane Model Tcd240B4D - East	0498020000	Equipment (Depreciable)	401	3/16/2016	16,025	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,025	0
967	A/C Unit Trane Model Tcd240B4D-West	0498010000	Equipment (Depreciable)	401	3/16/2016	16,025	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,025	0
968	City Hall Breakroom Renovation	1000730000	Improvement City Hall	401	9/30/2015	5,390	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,390	0
969	Concrete Slabs At Wastewater Facility	0401560000	Improvement Water	401	8/18/2016	9,600	ST	0	0	0	0	0	0	0	0	0	9,600	0	0	0	0	0	0	0	0
970	Reclaimed Water Plant Rehab Fy14 (Ssp007)	0401520000	Improvements Sewer	403	6/4/2014	589,001	RWTreat	0	0	0	0	0	0	0	0	0	0	589,001	0	0	0	0	0	0	0
971	Install Weat/King Heat Pump Sta#2	3100180033	Buildings Fire	001	4/14/1989	2,179	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,179	0
972	Wrf Sludge Truck Drying Bed	BA-004608	Wrf Sludge Truck Drying Bed	401	10/1/2021	284,222	ST	0	0	0	0	0	0	0	0	0	284,222	0	0	0	0	0	0	0	0
973	Wrf Sludge Truck Drying Bed	BA-004385	Wrf Sludge Truck Drying Bed	401	9/30/2021	47,728	ST	0	0	0	0	0	0	0	0	0	47,728	0	0	0	0	0	0	0	0
974	Pump	BA-004667		403	8/31/2022	14,645	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,645	0
975	Ba-004522	BA-004522		505	8/31/2022	104,274	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	104,274	0
976	Ba-004494	BA-004494		401	8/17/2022	76,191	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76,191	0
977	Ba-004495	BA-004495		505	8/17/2022	69,688	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69,688	0
978	Polymer Feed System Prominent Promix S 3.73 Gph	BA-004618		401	6/29/2022	14,511	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,511	0
979	Turbine Pump	BA-004658		403	6/17/2022	40,000	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,000	0
980	Professional Electrical Services Relating To The Port Orange Waste Water Treatment Plant Mixers	BA-004617		401	6/13/2022	68,300	ST	0	0	0	0	0	0	0	0	0	68,300	0	0	0	0	0	0	0	0
981	Return Sludge Pumps With Motors	BA-004616		401	6/8/2022	26,505	ST	0	0	0	0	0	0	0	0	0	26,505	0	0	0	0	0	0	0	0
982	Return Sludge Pumps With Motors	BA-004615		401	6/8/2022	26,505	ST	0	0	0	0	0	0	0	0	0	26,505	0	0	0	0	0	0	0	0
983	Return Sludge Pumps With Motors	BA-004614		401	6/8/2022	26,505	ST	0	0	0	0	0	0	0	0	0	26,505	0	0	0	0	0	0	0	0
984	Return Sludge Pumps With Motors	BA-004613		401	6/8/2022	26,505	ST	0	0	0	0	0	0	0	0	0	26,505	0	0	0	0	0	0	0	0
985	Return Sludge Pumps With Motors	BA-004612		401	6/8/2022	26,505	ST	0	0	0	0	0	0	0	0	0	26,505	0	0	0	0	0	0	0	0
986	Waster Sludge Pumps	BA-004620		401	6/8/2022	21,835	ST	0	0	0	0	0	0	0	0	0	21,835	0	0	0	0	0	0	0	0
987	Waster Sludge Pumps	BA-004619		401	6/8/2022	21,835	ST	0	0	0	0	0	0	0	0	0	21,835	0	0	0	0	0	0	0	0
988	Condensing Unit	BA-004657		403	5/23/2022	18,079	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,079	0
989	Transfer Pumps With Motors	BA-004622		401	3/17/2022	15,730	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,730	0
990	Transfer Pumps With Motors	BA-004621		401	3/17/2022	15,730	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,730	0
991	Internal Recycle Pumps	BA-004626		401	2/1/2022	86,000	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86,000	0
992	Internal Recycle Pumps	BA-004625		401	2/1/2022	86,000	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86,000	0
993	16 Inch Influent Valves At Wtr	BA-004624		401	12/16/2021	64,955	WT	0	64,955	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
994	Ba-004656	BA-004656		403	12/15/2021	21,550	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,550	0
995	Ba-004647	BA-004647		403	11/9/2021	166,385	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	166,385	0
996	Ba-004280	BA-004280	2293	401	10/29/2021	67,525	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67,525	0
997	Ba-004655	BA-004655		403	10/27/2021	24,299	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,299	0
998	Wwtp Influent Bypass Piping	BA-004384	Wwtp Influent Bypass Piping	401	9/30/2021	495,330	ST	0	0	0	0	0	0	0	0	0	495,330	0	0	0	0	0	0	0	0
999	Ba-004315	BA-004315		401	9/27/2021	9,540	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,540	0
1000	Ba-004353	BA-004353	Mach & Equip - Lift Station	401	8/5/2021	17,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,800	0
1001	Ba-004317	BA-004317	Machinery & Equipment - Lift Station	401	8/5/2021	17,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,800	0
1002	Ba-004318	BA-004318	Mach & Equipment - Lift Station	401	8/5/2021	17,800	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,800	0
1003	Ba-004319	BA-004319	Equipment - Capital	401	7/19/2021	9,975	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,975	0
1004	Ba-004264	BA-004264	2286	505	7/12/2021	131,497	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	131,497	0
1005	Ba-004261	BA-004261	2294	505	6/16/2021	331,872	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	331,872	0
1006	Ba-004644	BA-004644		403	6/12/2021	174,183	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	174,183	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Water Supply	Water Treatment	Water Effl./Recl. Treatment	Water Transmission	Water Effl./Recl. Transmission	Water Distribution	Water Effl./Recl. Distribution	Water Fire Hydrants	Water Meters	Wastewater Treatment	Wastewater Effl./Recl. Treatment	Wastewater Transmission	Wastewater Effl./Recl. Transmission	Wastewater Collection	Wastewater Effl./Recl. Distribution	Other Plant Indirect	Other Plant General	Other Developer Contrib.
1007	Ba-004654	BA-004654		403	5/1/2021	17,945	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,945	0
1008	Ba-004321	BA-004321	Equipment - Capital	401	4/27/2021	9,500	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,500	0
1009	Ba-004329	BA-004329	Equipment Capital	401	4/8/2021	20,390	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,390	0
1010	Ba-004233	BA-004233	2281	505	3/22/2021	35,096	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,096	0
1011	Ba-004219	BA-004219	2279	505	3/16/2021	22,688	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,688	0
1012	Ba-004643	BA-004643		403	3/15/2021	160,380	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160,380	0
1013	Ba-004653	BA-004653		403	2/16/2021	48,540	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48,540	0
1014	Ba-004327	BA-004327	Equipment - Capital	401	12/15/2020	53,127	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,127	0
1015	Pump And Trailer	BA-004313		401	12/15/2020	53,127	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,127	0
1016	Ba-004312	BA-004312	Computer Hardware - Capital	401	11/13/2020	5,807	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,807	0
1017	Ba-004310	BA-004310	Computer Hardware - Capital	401	10/1/2020	5,807	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,807	0
1018	Fortinet Fortigate 100F - Security Appliance	BA-004309	Computer Hardware - Capital	401	10/1/2020	5,807	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,807	0
1019	Ba-004311	BA-004311	Computer Hardware - Capital	401	10/1/2020	5,807	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,807	0
1020	Ba-004640	BA-004640		401	8/3/2020	535,216	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	535,216	0
1021	Ba-004648	BA-004648		403	7/31/2020	61,353	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61,353	0
1022	Ba-004638	BA-004638		401	6/10/2020	9,833	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,833	0
1023	Ba-004649	BA-004649		403	4/1/2020	7,535	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,535	0
1024	Ba-004652	BA-004652		401	2/18/2020	8,153	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,153	0
1025	Telemetry Upgrade Chlorine Feed System	0251020058	Improvements Sewer	403	9/30/2019	3,698	W-TR-DistWeight	0	0	0	1,848	0	1,851	0	0	0	0	0	0	0	0	0	0	0	0
1026	Qz3 Basic Pole Camera For Manhole Inspections	0810349000	Equipment (Depreciable)	401	9/26/2019	18,400	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,400	0
1027	Lift Station Upgrade - Herbert & Nova	04102120000	Equipment (Depreciable)	401	8/19/2017	4,353	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	2,306	0	2,047	0	0	0	0
1028	2019 Sure-Trac St7210Tld-B100 Dump Trailer	0810143000	Rolling Stock	401	8/12/2019	6,480	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,480	0
1029	2019 John Deere Gator Tx	0410137000	Rolling Stock	401	7/15/2019	8,785	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,785	0
1030	2006 Gem E4 Electric Vehicle	0922370000	Rolling Stock	401	4/9/2019	6,004	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,004	0
1031	20 Hp Control Panel (Barnett Bank L/S)	0251020057	Improvements Sewer	403	2/26/2019	21,807	ST	0	0	0	0	0	0	0	0	0	21,807	0	0	0	0	0	0	0	0
1032	2019 Ford F350 4X4 Utility Truck	0822320000	Trucks	401	2/20/2019	41,062	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,062	0
1033	Vaccon Truck	0822300000	Trucks	401	1/21/2019	306,917	FM	0	0	0	0	0	0	0	0	0	0	0	306,917	0	0	0	0	0	0
1034	2019 114Sd Chassis	0822300001	Trucks	401	1/21/2019	102,650	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	102,650	0
1035	10 Hp Control Panel (Spruce Creek L/S)	0251020056	Improvements Sewer	403	12/10/2018	26,589	LS	0	0	0	0	0	0	0	0	0	0	0	9,457	0	17,132	0	0	0	0
1036	Vtscada Sw Integration - 104 L/S Smith/Loveless	0251020054	Improvements Sewer	403	11/29/2018	55,595	LS	0	0	0	0	0	0	0	0	0	0	0	19,773	0	35,822	0	0	0	0
1037	Flygt Submersible Pump 60 Hp	0410415000	Equipment (Depreciable)	403	11/27/2018	39,258	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,258	0
1038	Flygt Submersible Pump 60 Hp	0410414000	Equipment (Depreciable)	403	11/27/2018	39,258	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,258	0
1039	Sci-Text 1062Rtu Poly Enclosure Monitor L/S	0251020055	Improvements Sewer	403	10/30/2018	8,100	LS	0	0	0	0	0	0	0	0	0	0	0	2,881	0	5,219	0	0	0	0
1040	Emergency Repairs To Wrf South Generator (Fy'19)	0400390328	Improvements Sewer	403	10/26/2018	43,144	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43,144	0
1041	Lane Set-Up & Closure - Spruce Creek L/S (Sls002)	0401500124	Improvements Sewer	403	10/15/2018	1,100	LS	0	0	0	0	0	0	0	0	0	0	0	391	0	709	0	0	0	0
1042	Centrifugal White Pump Ras South	0410328000	Equipment (Depreciable)	403	10/8/2018	14,383	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,383	0
1043	2018 Ford F-550 Camera Box Truck	822130000	Trucks	401	9/26/2018	260,000	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	260,000	0
1044	2018 Ford F-250 4X4 Utility Crane Truck	422080000	Trucks	401	5/7/2018	51,470	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,470	0
1045	2014 Cat Tl642C Telehandler	0410323000	Equipment (Depreciable)	401	12/15/2017	78,700	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78,700	0
1046	Bio Film Control Device	0210218000	Equipment (Depreciable)	403	9/12/2017	3,401	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,401	0
1047	Bio Film Control Device	0210217000	Equipment (Depreciable)	403	9/12/2017	3,401	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,401	0
1048	Bio Film Control Device	0210216000	Equipment (Depreciable)	403	9/12/2017	3,401	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,401	0
1049	Pump-Utv Skid 75 Gal Poly Tank	0910203000	Equipment (Depreciable)	401	8/23/2017	6,080	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,080	0
1050	Confined Space Equipment - Rescue Kit	0910204000	Equipment (Depreciable)	401	8/23/2017	18,859	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,859	0
1051	Prelim Design Report - Herbert/Nova L/S	04102120001	Improvements Sewer	401	8/30/2019	2,127	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,127	0
1052	Copier- Lanier Mp C3504Ex Digital Color	0910001000	Equipment (Depreciable)	401	7/19/2017	8,366	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,366	0
1053	Composite Sampler-Portable 24 Hour	0810215000	Equipment (Depreciable)	403	6/28/2017	6,113	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,113	0
1054	Composite Sampler-Portable 24 Hour	0810214000	Equipment (Depreciable)	403	6/28/2017	6,113	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,113	0
1055	Hp Workstation Z240 Xeon For Telemetry	0210213000	Equipment (Depreciable)	403	6/28/2017	1,175	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,175	0
1056	Flowmeter-Rosemount 24"	0499850000	Equipment (Depreciable)	401	6/14/2017	10,029	WT	0	10,029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1057	Wwtp- Telem/Control Upgrades T-1	0251020052	Equipment (Depreciable)	401	5/11/2017	1,724	ST	0	0	0	0	0	0	0	0	0	1,724	0	0	0	0	0	0	0	0
1058	Saw-Diamond Wire Guillotine W/Accessories	0899830000	Equipment (Depreciable)	401	2/16/2017	10,865	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,865	0
1059	Upgrade To Existing Camera	0893570001	Equipment (Depreciable)	401	9/9/2016	3,905	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,905	0
1060	Analyzers-Online Phosphorus	0499260000	Equipment (Depreciable)	401	7/27/2016	30,346	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,346	0
1061	Analyzers-Online Phosphorus	0499250000	Equipment (Depreciable)	401	7/27/2016	30,346	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,346	0
1062	Analyzers-Online Phosphorus	0499240000	Equipment (Depreciable)	401	7/27/2016	30,346	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,346	0
1063	Solar Bee Ling Distance Circulation Machines	0499630000	Improvements Sewer	405	7/14/2016	51,930	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,930	0
1064	Solar Bee Ling Distance Circulation Machines	0499620000	Improvements Sewer	405	7/14/2016	51,930	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,930	0
1065	Solar Bee Ling Distance Circulation Machines	0499610000	Improvements Sewer	405	7/14/2016	51,930	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,930	0
1066	Solar Bee Ling Distance Circulation Machines	0499600000	Improvements Sewer	405	7/14/2016	51,930	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,930	0
1067	Solar Bee Ling Distance Circulation Machines	0499590001	Improvements Sewer	405	7/14/2016	11,601	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,601	0
1068	Solar Bee Ling Distance Circulation Machines	0499590000	Improvements Sewer	401	7/14/2016	40,329	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,329	0
1069	Solar Bee Ling Distance Circulation Machines	0499580000	Improvements Sewer	401	7/14/2016	51,930	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,930	0
1070	Air Compressor- Champion Simplex	0299270000	Equipment (Depreciable)	401	2/17/2016	8,305	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,305	0
1071	Influent Composit Sampler	0497580000	Equipment (Depreciable)	401	8/27/2015	5,801	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,801	0
1072	Influent Composit Sampler	0497570000	Equipment (Depreciable)	401	8/27/2015	5,801	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,801	0
1073	Aurora High Service Pump	0297620000	Equipment (Depreciable)	401	8/20/2015	75,000	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000	0
1074	Sodium Bisulfite 1,000 Gal Snyder Tank	0497510000	Equipment (Depreciable)	401	8/13/2015	13,900	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,900	0
1075	Laptop, Dell Latitude 14 Rugged	0797490000	Computer Equipment	401	7/16/2015	1,846	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,846	0
1076	Laptop, Dell Latitude 14 Rugged	0897500000	Computer Equipment	401	7/16/2015	1,846	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,846	0
1077	Laptop, Dell Latitude 14 Rugged	0897480000	Computer Equipment	401	7/16/2015	1,846	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,846	0
1078	Trailer, Pontoon Shorelander 6'	0496670001	Equipment (Depreciable)	401	6/4/2015	1,850	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,850	0
1079	Boat, Pontoon 5' X 5' Aluminum	0496670000	Equipment (Depreciable)	401	6/4/2015	6,099	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,099	0
1080	Locator, Mala Easy Mdl #21-004800	0896120000	Equipment (Depreciable)	401	5/21/2015	12,845	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,845	0
1081	Cannon Cr-190 Check Scanner	1696700000	Equipment Finance	401	3/2/2015	5,166	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,166	0
1082	Cannon Cr-190 Check Scanner	1696690000	Equipment Finance	401	3/2/2015	5,166	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,166	0
1083	Fire Service Meter	0897850000	Equipment (Depreciable)	401	2/26/2015	9,450	Meters	0	0	0	0	0	0	0	0	9,450	0	0	0	0	0	0	0	0	0
1084	Fire Service Meter	0897840000	Equipment (Depreciable)	401	2/26/2015	9,450	Meters	0	0	0	0	0	0	0	0	9,450	0	0	0	0	0	0	0	0	0
1085	Peristaltic Lime Pump	0297640000	Equipment (Depreciable)	401	11/11/2014	16,030	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,030	0
1086	Peristaltic Lime Pump	0297630000	Equipment (Depreciable)	401	11/11/2014	16,030	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,030	0
1087	Electric Eel Model 325	0297450000	Equipment (Depreciable)	401	11/11/2014	6,759	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,759	0
1088	Nitratax Plus Sc 2 Mm W/Mounting Pole	0495630000	Equipment (Depreciable)	401	9/26/2014	17,253	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,253	0
1089	Nitratax Plus Sc 2 Mm W/Mounting Pole	0495620000	Equipment (Depreciable)	401	9/26/2014	18,162	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,162	0
1090	Pump, Aurora Model 653A, Ponce Inlet	0695460000	Improvements Sewer	401	6/30/2014	18,000	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	9,536	0	8,464	0	0	0	0
1091	Pump, Aurora Model 653A Ponce Inlet	0695450000	Improvements Sewer	401	6/30/2014	18,000	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	9,536	0	8,464	0	0	0	0
1092	Pump, Aurora Model 653A Ponce Inlet	0695440000	Improvements Sewer	401	6/30/2014	18,000	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	9,536	0	8,464	0	0	0	0
1093	Forklift, Nissan Model Af50Lp Momad	0295470000	Rolling Stock	401	6/26/2014	24,293	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,293	0
1094	Copier, Lanier Mp4002 Digital	9195480000	Equipment (Depreciable)	401	3/20/2014	6,029	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,029	0
1095	Sensus Logic Servers (Zmi044)	0595810000	Computer Equipment	401	3/13/2014	71,750	Meters	0	0	0	0	0	0	0	0	71,750	0	0	0	0	0	0	0	0	0
1096	Meter, Ultra Mag Water Special 36" W/Ground Ring	0495280000	Equipment (Depreciable)	401	1/10/2014	16,705	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,705	0
1097	Flow Meter, Ge Sensing Pt878 Potable	0495270000	Equipment (Depreciable)	401	12/11/2013	7,670	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,670	0
1098	Pump; Crimp Machine	4545400000	Equipment (Depreciable)	505	8/7/1984	1,666	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,666	0
1099	2012 International Wk Star W/ Vac Con (Fy13)	5518860000	Vac Con	505	11/12/2012	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1100	2012 Vac-Con Sewer Cleaner Unit N 551886 (Fy13)	5518860001	Vac Con Sewer Cleaner Kit	505	10/31/2012	233,279	FM	0	0	0	0	0	0	0	0	0	0	0	233,279	0	0	0	0	0	0
1101	Condensor, Trane Heat Pump (Sta #74)	3189060000	Equipment Fire Dept	001	9/30/2008	1,580	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,580	0
1102	2005 Thompson Pump 6Tsc-Djdst 44045 Mc	5584060000	Rolling Stock	505	3/31/2006	30,297	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,297	0
1103	2005 Thompson Pump 6Tsc-Djdst 44045 Mc	5584050000	Rolling Stock	505	3/31/2006	30,297	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,297	0
1104	2005 Thompson Pump 6Tsc-Djdst 44045 Mc	5584040000	Rolling Stock	505	3/31/2006	31,520	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,520	0
1105	2005 Thompson Pump 6Tsc-Djdst 44045 Mc	5583560000	Rolling Stock	505	3/31/2006	0	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1106	2005 Thompson Pump 6Tsc-Djdst 44045 Mc	5583550000	Rolling Stock	505	3/31/2006	31,520	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,520	0
1107	2005 Thompson Pump 8V 8" Pump M16154	5583340000	Rolling Stock	505	9/30/2005	33,714	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,714	0
1108	2005 Thompson Pump 8V 8" Pump M16155	5583330000	Rolling Stock	505	9/30/2005	33,714	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,714	0
1109	2005 Thompson Pump 6Tsv 6" Pump	5583320000	Rolling Stock	505	9/30/2005	24,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,600	0
1110	2005 Thompson Pump 6Tsv 6" Pump	5583310000	Rolling Stock	505	9/30/2005	24,600	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,600	0
1111	2005 Thompson Pump 12" 12Jsc	5582970000	Rolling Stock	505	8/31/2005	71,458	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71,458	0
1112	Pump, Smith & Loveless (Maplewood) (Sls002)	0406749000	Equipment (Depreciable)	401	3/31/2003	26,444	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,444	0
1113	Pump & Deep Well (City Ctr Soccer Field)	4462750000	Equipment Parks	001	6/17/1999	3,895	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,895	0
1114	Heat Pump, Trane 2 Ton (Historical Society)	4357700000	Equipment Public Works	001	2/27/1997	2,986	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,986	0
1115	Silver Sands Jr Hi Pump Station Alterations	5100650000	Improvements Recreation	001	10/25/1991	550	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	550	0
1116	Shop Press/Elect Pump Mdl1845 Otc 55 Ton	4550280000	Equipment (Depreciable)	505	1/31/1991	2,837	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,837	0
1117	Ba-004645	BA-004645		401	4/22/2022	157,228	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	157,228	0
1118	Septic To Sewer Expansion	BA-004610		401	3/1/2022	168,499	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	89,264	0	79,234	0	0	0	0
1119	Ponce Inlet Lift Station Remodel	BA-004646		401	12/9/2021	191,207	LS	0	0	0	0	0	0	0	0	0	0	0	68,005	0	123,203	0	0	0	0
1120	Sweetwater Manhole Rehab	BA-004627		401	11/16/2021	154,968	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	82,096	0	72,872	0	0	0	0
1121	Ba-004635	BA-004635		401	7/7/2021	700,372	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	700,372	0
1122	Ba-004660	BA-004660		403	4/21/2021	376,342	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	376,342	0
1123	Ba-004651	BA-004651		403	4/19/2021	68,515	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	68,515	0
1124	Ba-004642	BA-004642		403	11/20/2020	49,581	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,581	0
1125	Water Line Replacement_Before Paving	0830000000	Water Line Replacement_Before Paving	401	9/30/2020	403,050	W-TR-DistWeight	0	0	0	201,351	0	201,699	0	0	0	0	0	0	0	0	0	0	0	0
1126	Water Line Replacement	0820000000	Water Line Replacement	401	9/30/2020	1,978,349	W-TR-DistWeight	0	0	0	988,320	0	990,029	0	0	0	0	0	0	0	0	0	0	0	0
1127	2020 Septic To Sewer	0420000000	2020 Septic To Sewer	401	9/30/2020	115,409	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	61,139	0	54,270	0	0	0	0
1128	Ba-004641	BA-004641		401	9/16/2020	15,750	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,750	0
1129	Ba-004634	BA-004634		401	9/15/2020	576,255	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	576,255	0
1130	Ba-004633	BA-004633		401	7/31/2020	21,249	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,249	0
1131	Ba-004639	BA-004639		401	7/15/2020	122,960	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122,960	0
1132	Ba-004632	BA-004632		401	5/5/2020	23,530	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,530	0

Appendix 2A
City of Port Orange, Florida
Development Fee Study

Fixed Asset Data and Asset Functionalization

								Water									Wastewater						Other Plant		Other
Line No.	Description	Reference ID	City Type Description	Department Code	Date Acquired	Acquisition Cost	Alloc. Code	Supply	Treatment	Effl./Recl. Treatment	Transmission	Effl./Recl. Transmission	Distribution	Effl./Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl./Recl. Treatment	Transmission	Effl./Recl. Transmission	Collection	Effl./Recl. Distribution	Indirect	General	Developer Contrib.
1133	Ba-004631	BA-004631		401	5/5/2020	11,025	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,025	0
1134	Ba-004636	BA-004636		401	4/1/2020	167,450	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	167,450	0
1135	Ba-004650	BA-004650		403	3/1/2020	12,850	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,850	0
1136	Ba-004630	BA-004630		401	3/1/2020	24,014	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,014	0
1137	Ba-004629	BA-004629		401	3/1/2020	534,506	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	534,506	0
1138	Ba-004628	BA-004628		401	1/3/2020	20,211	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,211	0
1139	Ba-004637	BA-004637		401	1/1/2020	9,833	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,833	0
1140	Liftstation Service Upgrade - Fy'19	0400140022	Improvements Sewer	401	7/30/2019	15,402	LS	0	0	0	0	0	0	0	0	0	0	0	5,478	0	9,924	0	0	0	0
1141	Contributions From Developers Fy2019	0216080038	Improvement Water	401	7/17/2019	527,410	W-TR-DistWeight	0	0	0	263,477	0	263,933	0	0	0	0	0	0	0	0	0	0	0	0
1142	Contributions From Developers Fy2019	0216080039	Improvements Sewer	401	7/17/2019	1,203,416	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	637,525	0	565,891	0	0	0	0
1143	Utility Mapping Sys Hydraulic Model - Fy'19	0300010070	Improvement Water	401	6/30/2019	47,455	W-TR-DistWeight	0	0	0	23,707	0	23,748	0	0	0	0	0	0	0	0	0	0	0	0
1144	Water Main Repairs Taylor Rd - Fy'19	0260020450	Improvement Water	403	5/10/2019	27,588	W-TR-DistWeight	0	0	0	13,782	0	13,806	0	0	0	0	0	0	0	0	0	0	0	0
1145	Liftstation Upgrade (Countryside & Vineyards)	0401500123	Improvements Sewer	401	4/25/2019	16,600	LS	0	0	0	0	0	0	0	0	0	0	0	5,904	0	10,696	0	0	0	0
1146	Gwp Upgrade Fy'19 (Wwp003)	0200470234	Improvement Water	403	3/31/2019	64,318	WT	0	64,318	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1147	Fy19 Improvements (Urp001)	0260020449	Improvement Water	403	3/20/2019	514,200	W-TR-DistWeight	0	0	0	256,878	0	257,322	0	0	0	0	0	0	0	0	0	0	0	0
1148	Fy19 Improvements (Wwp003)	0200470233	Improvements Public Works	401	3/20/2019	700,838	W-TR-DistWeight	0	0	0	350,116	0	350,721	0	0	0	0	0	0	0	0	0	0	0	0
1149	Sewer Plant Improvements Fy'19 (Ssp002)	0400390326	Improvements Sewer	401	3/14/2019	70,014	ST	0	0	0	0	0	0	0	0	0	70,014	0	0	0	0	0	0	0	0
1150	Sewer Lines Repair (Gravity & Phase 1) Fy'19	0400160125	Improvements Sewer	401	3/8/2019	356,645	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	188,937	0	167,708	0	0	0	0
1151	Double Wall Tank For Hyrogluosilicic Acid (Gwp)	0210356000	Improvement Water	401	2/15/2019	12,100	WT	0	12,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1152	Water/Sewage Treatment Eq - Gwp (Wwp003)	0200470236	Improvement Water	401	1/30/2019	4,710	WS Treat	0	2,355	0	0	0	0	0	0	0	2,355	0	0	0	0	0	0	0	0
1153	Garnsey Upgrade - Fy'19 (Wwp003)	0200470235	Improvement Water	403	12/12/2018	1,854	WT	0	1,854	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1154	Bi-Annual Cleaning Of (5) Master Lift Stations	0401570003	Improvements Sewer	401	11/16/2018	19,625	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	10,397	0	9,228	0	0	0	0
1155	Sewer Lines (Sewer Sys Rehab) Fy19 (Urh001)	0400160126	Improvements Sewer	401	11/14/2018	201,802	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	106,907	0	94,895	0	0	0	0
1156	Liftstation - Pu Issues (Sls002)	0401500122	Improvements Sewer	401	9/30/2018	990	LS	0	0	0	0	0	0	0	0	0	0	0	352	0	638	0	0	0	0
1157	Liftstation - Spruce Creek	0401500121	Improvements Sewer	401	9/30/2018	2,665	LS	0	0	0	0	0	0	0	0	0	0	0	948	0	1,717	0	0	0	0
1158	Telemetry, Liftstations Fy18 (Mme003)	0251020053	Improvements Sewer	401	9/30/2018	114,285	LS	0	0	0	0	0	0	0	0	0	0	0	40,647	0	73,639	0	0	0	0
1159	New Meter Installations (Zmi044)	0860030003	Improvement Water	401	9/30/2018	19,278	Meters	0	0	0	0	0	0	0	0	19,278	0	0	0	0	0	0	0	0	0
1160	Liftstation R&R (Sls002)	0401500119	Improvements Sewer	401	9/6/2018	15,224	LS	0	0	0	0	0	0	0	0	0	0	0	5,415	0	9,810	0	0	0	0
1161	Liftstation R&R (#21 Spruce Cr)(Sls002)	0401500118	Improvements Sewer	401	6/26/2018	52,000	LS	0	0	0	0	0	0	0	0	0	0	0	18,494	0	33,506	0	0	0	0
1162	Liftstation R&R (#15 Sable Creek)(Sls002)	0401500117	Improvements Sewer	401	6/26/2018	53,200	LS	0	0	0	0	0	0	0	0	0	0	0	18,921	0	34,279	0	0	0	0
1163	Liftstation R&R (#4 Sterling Chase)(Sls002)	0401500116	Improvements Sewer	401	6/26/2018	54,000	LS	0	0	0	0	0	0	0	0	0	0	0	19,206	0	34,794	0	0	0	0
1164	Liftstation R&R (#25 Sanctuary)(Sls002)	0401500115	Improvements Sewer	401	6/26/2018	54,000	LS	0	0	0	0	0	0	0	0	0	0	0	19,206	0	34,794	0	0	0	0
1165	Liftstation R&R (#17 Vineyards)(Sls002)	0401500114	Improvements Sewer	401	6/26/2018	54,000	LS	0	0	0	0	0	0	0	0	0	0	0	19,206	0	34,794	0	0	0	0
1166	Wastewater Treatment System Evaluation (Ssp002)	0401610000	Improvements Sewer	403	8/21/2017	59,994	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59,994	0
1167	City Cost Part Atlantic Marine (Ucp001)	0491010137	Improvements Sewer	401	4/7/2017	33,500	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,500	0
1168	Boat Ramps At Wtp Recharge Reservoir (Gwp)	0401600000	Improvements Sewer	401	11/7/2016	12,800	WT	0	12,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1169	Large Meter Installation, Sanctuary & Westport	0860030002	Equipment (Depreciable)	401	8/22/2016	31,970	Meters	0	0	0	0	0	0	0	0	31,970	0	0	0	0	0	0	0	0	0
1170	Wastewater Treatment Plant Cleaning	0401570000	Improvements Sewer	401	7/22/2016	131,870	ST	0	0	0	0	0	0	0	0	0	131,870	0	0	0	0	0	0	0	0
1171	Williamson Utilities Relocation	0401590000	Improvements Sewer	403	5/11/2016	128,143	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	67,885	0	60,257	0	0	0	0
1172	Williamson Regional Lift Station (Sls003)	0401530012	Improvements Sewer	401	4/27/2016	1,166	LS	0	0	0	0	0	0	0	0	0	0	0	415	0	751	0	0	0	0
1173	Williamson Regional Lift Station (Sls003)	0401530016	Improvements Sewer	401	4/26/2016	19,239	LS	0	0	0	0	0	0	0	0	0	0	0	6,843	0	12,397	0	0	0	0
1174	Williamson Regional Lift Station (Sls003)	0401530014	Improvements Sewer	401	4/26/2016	6,700	LS	0	0	0	0	0	0	0	0	0	0	0	2,383	0	4,317	0	0	0	0
1175	Williamson Regional Lift Station (Sls003)	0401530015	Improvements Sewer	401	3/31/2016	7,251	LS	0	0	0	0	0	0	0	0	0	0	0	2,579	0	4,672	0	0	0	0
1176	Williamson Regional Lift Station (Sls003)	0401530013	Improvements Sewer	401	3/31/2016	59,891	LS	0	0	0	0	0	0	0	0	0	0	0	21,301	0	38,590	0	0	0	0
1177	Williamson Regional Lift Station (Sls003)	0401530010	Improvements Sewer	401	3/31/2016	649,774	LS	0	0	0	0	0	0	0	0	0	0	0	231,098	0	418,676	0	0	0	0
1178	Williamson Regional Lift Station (Sls003)	0401530011	Improvements Sewer	401	3/8/2016	23,488	LS	0	0	0	0	0	0	0	0	0	0	0	8,354	0	15,134	0	0	0	0
1179	W/S Capitalized Interest Fy15 (Isw)	0400170055	Cap Interest Water	401	9/30/2015	17,278	WTTRWeight	0	10,510	0	6,768	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1180	W/S Capitalized Interest Fy15 (Isw)	0400170054	Cap Interest Water	401	9/30/2015	16,234	WTTRWeight	0	9,875	0	6,359	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1181	Williamson Regional Lift Station (Sls003)	0401530009	Improvements Sewer	401	9/30/2015	654	LS	0	0	0	0	0	0	0	0	0	0	0	233	0	421	0	0	0	0
1182	Williamson Regional Lift Station (Sls003)	0401530008	Improvements Sewer	401	9/30/2015	16,269	LS	0	0	0	0	0	0	0	0	0	0	0	5,786	0	10,483	0	0	0	0
1183	Williamson Regional Lift Station (Sls003)	0401530007	Improvements Sewer	401	9/30/2015	46,579	LS	0	0	0	0	0	0	0	0	0	0	0	16,566	0	30,013	0	0	0	0
1184	Williamson Regional Lift Station (Sls003)	0401530006	Improvements Sewer	401	9/30/2015	7,229	LS	0	0	0	0	0	0	0	0	0	0	0	2,571	0	4,658	0	0	0	0
1185	Williamson Regional Lift Station (Sls003)	0401530005	Improvements Sewer	401	9/30/2015	20,759	LS	0	0	0	0	0	0	0	0	0	0	0	7,383	0	13,376	0	0	0	0
1186	Williamson Regional Lift Station (Sls003)	0401530004	Improvements Sewer	401	9/30/2015	950	LS	0	0	0	0	0	0	0	0	0	0	0	338	0	612	0	0	0	0
1187	Williamson Regional Lift Station (Sls003)	0401530003	Improvements Sewer	401	9/30/2015	6,258	LS	0	0	0	0	0	0	0	0	0	0	0	2,226	0	4,033	0	0	0	0
1188	Williamson Regional Lift Station (Sls003)	0401530002	Improvements Sewer	401	9/30/2015	5,887	LS	0	0	0	0	0	0	0	0	0	0	0	2,094	0	3,793	0	0	0	0
1189	Williamson Regional Lift Station (Sls003)	0401530001	Improvements Sewer	401	9/30/2015	146,424	LS	0	0	0	0	0	0	0	0	0	0	0	52,077	0	94,347	0	0	0	0
1190	Williamson Regional Lift Station (Sls003)	0401530000	Improvements Sewer	401	9/30/2015	419,212	LS	0	0	0	0	0	0	0	0	0	0	0	149,097	0	270,115	0	0	0	0
1191	S Atlantic Water Main Replace Jpa Vol Co.	0401540000	Improvement Water	403	9/16/2015	744,642	W-TR-DistWeight	0	0	0	372,000	0	372,643	0	0	0	0	0	0	0	0	0	0	0	0
1192	Concrete Repairs Test Plant	0401500110	Improvements Sewer	401	3/30/2015	1,975	ST	0	0	0	0	0	0	0	0	0	1,975	0	0	0	0	0	0	0	0
1193	Liftstation (R&R) Fy15 (Sls002)	0401500112	Improvements Sewer	401	3/11/2015	2,701	LS	0	0	0	0	0	0	0	0	0	0	0	961	0	1,741	0	0	0	0
1194	Liftstation (R&R) Fy15 (Sls002)	0401500111	Improvements Sewer	401	3/11/2015	1,349	LS	0	0	0	0	0	0	0	0	0	0	0	480	0	869	0	0	0	0
1195	Ground Storage Tank, Oceans	0200170000	Improv Water	401	12/14/1982	672,704	Supply	672,704	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1196	Liftstation (R&R) Fy15 (Sls002)	0401500113	Improvements Sewer	401	12/31/2014	250	LS	0	0	0	0	0	0	0	0	0	0	0	89	0	161	0	0	0	0
1197	Toshiba Drive Units And High Service Pump Controls	0251020051	Improvement Water	401	11/20/2014	6,560	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,560	0
1198	Pelco Spectra Iv Ptz Camera W/Bcd Video	0251020050	Improvement Water	401	11/11/2014	2,450	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,450	0
1199	W/S Capitalized Interest Fy14 (Isw)	0400170053	Cap Interest Water	401	9/30/2014	15,127	WTTRWeight	0	9,201	0	5,926	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1200	Liftstation (R&R) Fy14 (Sls002)	0401500109	Improvements Sewer	401	9/30/2014	1,369	LS	0	0	0	0	0	0	0	0	0	0	0	487	0	882	0	0	0	0
1201	Pelco Spectra Iv Ptz Camera W/Bcd Video	0251020049	Improvement Water	401	9/24/2014	20,644	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,644	0
1202	Toshiba Drive Units And High Service Pump Controls	0251020048	Improvement Water	401	9/24/2014	53,398	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,398	0
1203	Engineering Design Services Williamson Liftstation	0401500108	Improvements Sewer	401	9/10/2014	5,160	LS	0	0	0	0	0	0	0	0	0	0	0	1,835	0	3,325	0	0	0	0
1204	Engineering Design Services Williamson Liftstation	0401500107	Improvements Sewer	401	8/13/2014	750	LS	0	0	0	0	0	0	0	0	0	0	0	267	0	483	0	0	0	0
1205	Engineering Design Services Williamson Liftstation	0401500106	Improvements Sewer	401	7/30/2014	15,480	LS	0	0	0	0	0	0	0	0	0	0	0	5,506	0	9,974	0	0	0	0
1206	White Acres Improvement (Uet022)	0401250000	Improvements Sewer	403	7/7/2014	1,343,256	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	711,607	0	631,649	0	0	0	0
1207	Intake And Exhaust Fans At Ponce Inlet Liftstation	0401500104	Improvements Sewer	401	6/19/2014	6,700	LS	0	0	0	0	0	0	0	0	0	0	0	2,383	0	4,317	0	0	0	0
1208	Engineering Design Services Williamson Liftstation	0401500102	Improvements Sewer	401	5/22/2014	15,480	LS	0	0	0	0	0	0	0	0	0	0	0	5,506	0	9,974	0	0	0	0
1209	Concrete Repairs Sewer Plant	0401500105	Improvements Sewer	401	5/12/2014	5,200	ST	0	0	0	0	0	0	0	0	0	5,200	0	0	0	0	0	0	0	0
1210	Concrete Repairs	0401500103	Improvements Sewer	401	5/12/2014	895	ST	0	0	0	0	0	0	0	0	0	895	0	0	0	0	0	0	0	0
1211	Concrete Repairs	0401500101	Improvements Sewer	401	5/8/2014	7,485	ST	0	0	0	0	0	0	0	0	0	7,485	0	0	0	0	0	0	0	0
1212	Engineering Design Services Williamson Liftstation	0401500100	Improvements Sewer	401	4/24/2014	10,320	LS	0	0	0	0	0	0	0	0	0	0	0	3,670	0	6,650	0	0	0	0
1213	Engineering Design Services Williamson Liftstation	0401500099	Improvements Sewer	401	3/27/2014	5,160	LS	0	0	0	0	0	0	0	0	0	0	0	1,835	0	3,325	0	0	0	0
1214	Apco 10" Flanged Check Valves	0401500098	Improvements Sewer	401	3/7/2014	17,199	FMSGCWeight	0	0	0	0	0	0	0	0	0	0	0	9,111	0	8,088	0	0	0	0
1215	Liftstation, Windsor Hills	0401500097	Improvements Sewer	401	2/28/2014	34,265	LS	0	0	0	0	0	0	0	0	0	0	0	12,187	0	22,078	0	0	0	0
1216	Liftstation, Summer Trees	0401500096	Improvements Sewer	401	2/28/2014	33,190	LS	0	0	0	0	0	0	0	0	0	0	0	11,804	0	21,386	0	0	0	0
1217	Liftstation, Norman St	0401500095	Improvements Sewer	401	2/28/2014	33,503	LS	0	0	0	0	0	0	0	0	0	0	0	11,916	0	21,587	0	0	0	0
1218	Large Meter Replacement (Mmm101)	0800630000	Improvements Sewer	401	11/22/2013	263,982	Meters	0	0	0	0	0	0	0	0	263,982	0	0	0	0	0	0	0	0	0
1219	Liftstation R&R (Sls002)	0401500120	Improvements Sewer	401	9/13/2008	990	LS	0	0	0	0	0	0	0	0	0	0	0	352	0	638	0	0	0	0
1220	Eastport Business Park Ii (Aio001)	0491010113	Improvements Mayor & Cl	001	2/29/2008	28,048	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,048	0
1221	Eastport Business Park Ii (Aio001)	0491010093	Improvements Mayor & Cl	001	1/31/2005	10,722	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,722	0
1222	Eastport Business Park Ii (Aio001)	0491010092	Improvements Mayor & Cl	001	9/30/2004	6,571	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,571	0
1223	Eastport Business Park Ii (Aio001)	0491010089	Improvements Mayor & Cl	001	7/31/2004	4,462	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,462	0
1224	Eastport Business Park Ii (Aio001)	0491010086	Improvements Mayor & Cl	001	5/31/2004	15,090	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,090	0
1225	Eastport Business Park (Paving) (Aio001)	0491010073	Improvement Roads	401	2/28/2002	2,160	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,160	0
1226	Eastport Business Park (Paving) (Aio001)	0491010068	Improvement Roads	401	11/30/2001	12,175	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,175	0
1227	Capitalized Interest Fy01 (Dip014)	0400170008	Cap Interest Sewer	401	9/30/2001	36,633	STFMWeight	0	0	0	0	0	0	0	0	0	13,925	1,024	17,904	3,780	0	0	0	0	0
1228	Eastport Business Park (Paving) (Aio001)	0491010064	Improvement Roads	401	9/30/2001	121,475	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121,475	0
1229	Eastport Business Park (Paving) (Aio001)	0491010060	Improvement Roads	401	8/31/2001	48,040	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48,040	0
1230	Eastport Business Park (Paving) (Aio001)	0491010055	Improvement Roads	401	7/31/2001	81,209	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	81,209	0
1231	Eastport Business Park (Paving) (Aio001)	0491010051	Improvement Roads	401	6/30/2001	36,978	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,978	0
1232	Eastport Business Park (Paving) (Aio001)	0491010047	Improvement Roads	401	5/31/2001	36,132	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,132	0
1233	Eastport Business Park (Paving) (Aio001)	0491010043	Improvement Roads	401	4/30/2001	78,991	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78,991	0
1234	Eastport Business Park (Paving) (Aio001)	0491010038	Improvement Roads	401	3/31/2001	8,026	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,026	0
1235	Eastport Bus Pk (Elec Const) (Aio001)	0491010017	Improvement Roads	401	5/4/2000	80,932	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80,932	0
1236	Rexel Software Upgrade - Gwp	0210118000	Computer Software	403	1/18/2017	22,846	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,846	0
1237	Inframap Field Software	0797490001	Computer Equipment	401	8/12/2015	7,551	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,551	0
1238	Inframap Field Software	0897500001	Computer Equipment	401	8/12/2015	7,551	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,551	0
1239	Inframap Field Software	0897480001	Computer Equipment	401	8/12/2015	7,551	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,551	0
1240	Sensus Logic Software (Zmi044)	0595820001	Equipment (Depreciable)	401	4/30/2015	9,000	Meters	0	0	0	0	0	0	0	0	9,000	0	0	0	0	0	0	0	0	0
1241	Sensus Logic Software (Zmi044)	0595820000	Computer Equipment	401	3/13/2014	4,000	Meters	0	0	0	0	0	0	0	0	4,000	0	0	0	0	0	0	0	0	0
1242	City Cost Part (Po Plantation) (Dip051)	1091010063	Improvement Roads	401	7/31/2011	97,951	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	97,951	0
1243	Total					$320,915,300		$24,736,415	$28,247,300	$0	$34,121,763	$0	$31,721,128	$0	$2,849	$5,510,427	$45,204,398	$3,323,985	$58,120,664	$12,269,215	$52,084,994	$14,996,659	$0	$10,575,502	$0
1244	Percentage							7.97%	9.10%	0.00%	10.99%	0.00%	10.22%	0.00%	0.00%	1.78%	14.57%	1.07%	18.73%	3.95%	16.78%	4.83%			
1245	Allocation of Indirect							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1246	Adjusted Total							$24,736,415	$28,247,300	$0	$34,121,763	$0	$31,721,128	$0	$2,849	$5,510,427	$45,204,398	$3,323,985	$58,120,664	$12,269,215	$52,084,994	$14,996,659			
1247								7.97%	9.10%	0.00%	10.99%	0.00%	10.22%	0.00%	0.00%	1.78%	14.57%	1.07%	18.73%	3.95%	16.78%	4.83%			

Exhibit C

Click on the link below to view the Raftelis Financial Consultants, Inc. presentation made at the February 28, 2023, City Council Workshop – Impact Fee Discussion begins at minute 46, second 50.

City Council Workshop - 02/28/2023