



City of Deltona, Florida

WATER AND WASTEWATER RATE STUDY

December 1, 2025

December 1, 2025

Honorable Mayor and
Members of the City Commission
City of Deltona
2345 Providence Blvd.
Deltona, Florida 32725

Subject: Water and Wastewater Rate Study

GovRates, Inc. ("GovRates") has completed our review of the water and wastewater utility rates for the City of Deltona (the "City") and has prepared this report which summarizes our analyses, findings, and recommendations. This utility rate analysis involved preparing a financial forecast through the Fiscal Year 2035.

Developing a financial and rate plan for the City's water and wastewater system (the "System") involved multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness. Conforming with utility best management practices enables the utility to accomplish its mission while charging lower user rates over the long term. The two most important financial metrics for determining financial sustainability and creditworthiness are cash reserves and debt service coverage.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch-up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational enhancements to remain compliant with the regulatory requirements of the Florida Department of Environmental Protection, the Florida Department of Health, and the Environmental Protection Agency. The rates should also provide sufficient margins for capital reinvestment in the aging System.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclicity of water sales and corresponding billable wastewater flow.

- The water user rate structure should encourage conservation of water resources consistent with the requirements of the utility's water consumptive use permit from the St. Johns River Water Management District.
- The utility's impact fees, which are a funding source for System capital needs, should be calculated based on industry standards and the requirements of statutory and case law.

GovRates believes that the financial and rate plan presented in this report reflects a reasonable balance of the aforementioned considerations. Following this letter is an executive summary that provides an overview of our analyses and conclusions. The other sections of the report provide additional details regarding the financial forecast and rate development.

We greatly appreciate the opportunity to be of service to the City and would like to thank the management and staff for their tremendous assistance and cooperation during the course of the water and wastewater rate study.

Yours in government service,
GovRates, Inc.

Bryan A. Mantz, CMC, CGFM
President



CONTENTS

Letter of Transmittal

EXECUTIVE SUMMARY AND RECOMMENDATIONS:

ES-1: General	ES-1
ES-2: Summary of Recommendations	ES-1
ES-2.1: Monthly Water and Wastewater User Rates	ES-1
Exhibit ES-1: Revenue Requirements Components	ES-2
Sample Pictures of Deltona Utility System Renewal and Replacement Needs	ES-3
Exhibit ES-2: Recognized Capital Needs Through Fiscal Year 2030	ES-4
Exhibit ES-3: Capital Improvement Program Funding	ES-5
Exhibit ES-4: Existing Revenues vs. Revenue Requirements	ES-6
Exhibit ES-5: Proposed Water and Wastewater User Rate Increases	ES-7
ES-2.2: Water and Wastewater Capital Charges / Impact Fees	ES-8
Exhibit ES-6: Water and Wastewater Capital Charges and Capital Financing Recovery Fees Per Equivalent Residential Connection (ERC)	ES-8
ES-3: Projected Financial Position	ES-9
ES-4: Requested City Commission Action	ES-9

Tables:

Table ES-1: Summary of Existing and Proposed Monthly User Rates	ES-10
Table ES-2: Water and Wastewater System Financial Overview	ES-16
Table ES-3: Multi-Year Financial Projections	ES-24
Table ES-4: High-Level Water and Wastewater Financial and Rate Scenario Worksheet	ES-27

SECTION 1: FINANCIAL FORECAST

1-1: Introduction	1-1
1-2: Existing Monthly User Rates	1-1
1-3: Water System Customer Statistics	1-1
Exhibit 1-1: Meter Equivalent Factors	1-2
1-4: Wastewater System Customer Statistics	1-2
1-5: Reclaimed Water System Customer Statistics	1-2
1-6: Revenues Under Existing Monthly User Rates	1-2
1-7: Revenue Requirements – Principal Assumptions and Considerations	1-3
1-7: Summary of Water, Wastewater, and Reclaimed Water Revenue Requirements	1-6
1-8: Debt Service Coverage and Rate Covenants	1-6
1-9: Projected Sources and Uses of Funds	1-7

CONTENTS (cont.)

SECTION 1: FINANCIAL FORECAST: (cont.)

Tables:

Table 1-1:	Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics.....	1-8
Table 1-2:	Projected Water, Wastewater, and Reclaimed Water User Rate Revenue Under Existing Rates	1-17
Table 1-3:	Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments – Water System.....	1-23
Table 1-4:	Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments – Wastewater System.....	1-24
Table 1-5:	Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments – Reclaimed Water System	1-25
Table 1-6:	Projected Net Revenue Requirements – Combined Water, Wastewater, and Reclaimed Water System	1-26
Table 1-7:	Utility Budget and Allocation of Utility Operating Expenses to Individual Systems	1-28
Table 1-8:	Projected Operating Expenses – Water System	1-33
Table 1-9:	Projected Operating Expenses – Wastewater System.....	1-36
Table 1-10:	Projected Operating Expenses – Reclaimed Water System	1-40
Table 1-11:	Projected Combined Water, Wastewater, and Reclaimed Water Operating Expenses	1-42
Table 1-12:	Debt Service Allocation to Individual Systems	1-48
Table 1-13:	Estimated Multi-Year Capital Improvement Program and Funding Sources	1-51
Table 1-14:	Projected Cash Balances and Interest Earnings By Fund	1-55
Table 1-15:	Projected Other Operating Revenues	1-60
Table 1-16:	Projected Operating Results and Debt Service Coverage	1-61
Table 1-17:	Summary of Projected Sources and Uses of Funds	1-64

SECTION 2: USER RATE DESIGN:

2-1: User Rate Design – General	2-1
2-2: Proposed Monthly Water User Rates	2-2
2-3: Proposed Monthly Wastewater Rates	2-2
2-4: Proposed Monthly Reclaimed Water Rates	2-2
2-5: Bill Comparisons – Neighboring Utilities	2-3

CONTENTS (cont.)

SECTION 2: USER RATE DESIGN: (cont.)

Tables and Figures:

Table 2-1:	Comparison of Typical Monthly Residential Bills for Water Service	2-5
Table 2-2:	Comparison of Typical Monthly Residential Bills for Wastewater Service	2-6
Table 2-3:	Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service	2-7
Table 2-4:	Comparison of Typical Monthly Residential Bills for Alternative / Reclaimed Water Service	2-8
Figure 2-1:	Comparison of Monthly Charges for Water Service for Single Family Residential Customers Using 5,000 Gallons	2-10
Figure 2-2:	Comparison of Monthly Charges for Combined Water and Wastewater Service for Single Family Residential Customers Using 5,000 Gallons	2-11

SECTION 3: IMPACT FEE REVIEW:

3-1: Background on Water and Wastewater Impact Fees	3-1
3-2: Existing Capacity Fees	3-4
3-3: Level of Service Requirements	3-4
3-4: Existing Utility Assets in Service	3-5
Exhibit 3-1: Utility Asset Categories	3-5
3-5: Additional Capital Investment	3-6
3-6: Water and Wastewater System Impact Fee Calculations	3-7
Exhibit 3-2: Existing and Proposed Water and Wastewater Impact Fees Per ERC	3-7
Exhibit 3-3: Impact Fee Treatment and Transmission Components Per ERC	3-7
3-7: Capital Financing Recovery Fees	3-7
Exhibit 3-4: Derivation of Proposed CFRF Fees Per ERC	3-9
3-8: Impact Fee Comparisons	3-9

Tables and Figures:

Table 3-1:	Summary of Existing Utility Assets	3-11
Table 3-2:	Summary of Capital Improvement Program By Function Through Fiscal Year 2035	3-45
Table 3-3:	Summary of Utility Capital Improvement Program Recognized in System Impact Fees – Fiscal Year 2025 Through 2035	3-50
Table 3-4:	Water and Wastewater Impact Fee Calculations By Component	3-53
Table 3-6:	Comparison of Capital Charges / Impact Fees Per Equivalent Residential Connection (ERC) for Water and Wastewater Service	3-56
Figure 3-1:	Graphical Comparison of Impact Fees Per ERC for Water and Wastewater Service	3-57

EXECUTIVE SUMMARY AND RECOMMENDATIONS

EXECUTIVE SUMMARY AND RECOMMENDATIONS

ES-1: General

The City of Deltona (the "City") owns a water and wastewater system (the "System" or the "Utility") that provides an essential service on a continual basis and that operates in a highly-regulated environment. Regulatory agencies for the Utility include the Florida Department of Environmental Protection (the "FDEP"), the St. Johns River Water Management District (the "SJRWMD"), and the Florida Department of Health. The Utility's primary objective is public health and safety, and permits issued by these regulatory agencies require full-compliance operating performance.

The System is established as a utility enterprise fund and is a large "business" of the City. According to the Governmental Accounting Standards Board, "Enterprise Funds should be used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis should be financed or recovered primarily through user charges."

The installed cost of System assets under City management was about \$200 million as of September 30, 2024. Based on the age of the assets, the replacement cost new of these assets would be much higher.

The System should have revenues equal to the costs of the services provided by the Utility, and the City should establish rates sufficient to cover the cost of operating, maintaining, repairing, and financing the System. There are also rate covenants associated with the System's outstanding debt that require the City to establish the Utility's rates at certain levels to meet the debt obligations. To assist the City in reviewing the sufficiency of its rates, GovRates, Inc. ("GovRates") was retained to perform a water and wastewater rate study.

ES-2: Summary of Recommendations

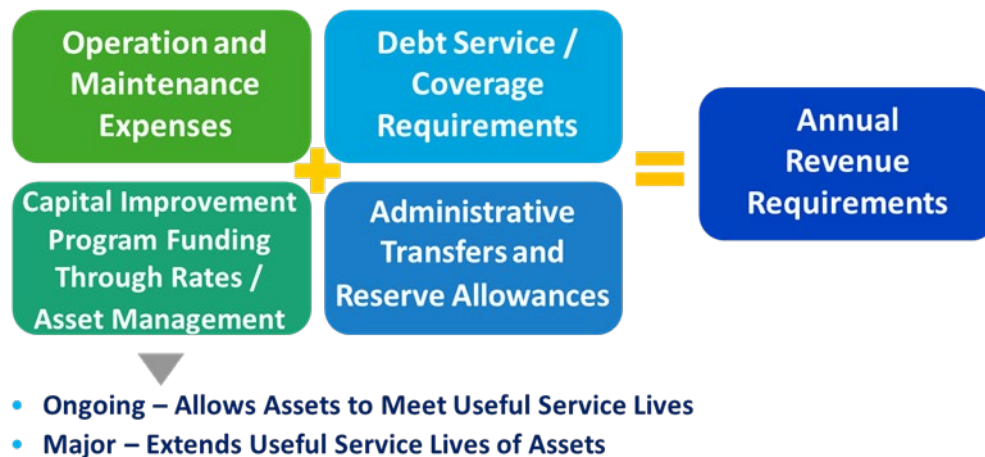
ES-2.1: Monthly Water and Wastewater User Rates

The City's current water and wastewater user rates have been in effect since December 1, 2024. As part of the current utility rate analysis, financial projections were prepared for the System for the Fiscal Year 2025 through the Fiscal Year 2035 (the "Forecast Period").

The costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and

expansions, are generally considered to be the revenue requirements of public utilities such as the City's. With respect to identifying revenue requirements for the Utility, the following Exhibit ES-1 shows the elements considered:

Exhibit ES-1: Revenue Requirement Components



The financial and rate plan should recognize the need to maintain appropriate debt service coverage ratios and adequate operating margins and reserves to fund ongoing capital needs and maintain the System's financial condition or "creditworthiness."

Based on the assumptions relied upon in the development of the System revenue requirements, GovRates has identified the need for rate adjustments for both the water system and wastewater system. The primary reasons for the identified rate adjustments are:

1. **Public Health and Safety Issue: The need to fund the Utility's multi-year capital improvement program (the "CIP").** Utility infrastructure is often "out of sight, out of mind," and the Utility has substantial capital reinvestment needs. The City must upgrade the treatment process at the Fisher Water Reclamation Facility to meet current regulatory requirements, and must expand the Eastern Water Reclamation Facility to support City growth. The following page shows pictures of sample Deltona utility renewal and replacement needs. The longer the City defers necessary renewals and replacements, the higher the cost to ratepayers.

Sample Pictures of Deltona Utility System Renewal and Replacement Needs:



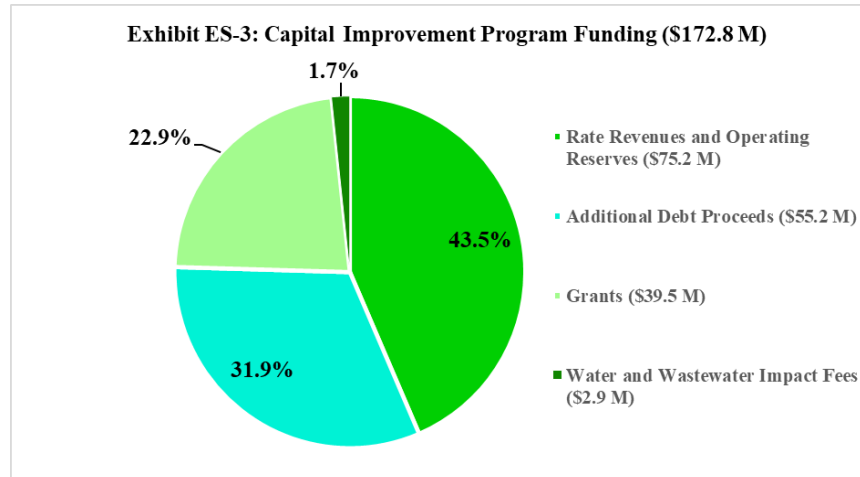
The Utility has identified capital needs of approximately \$172.8 million through the Fiscal Year 2030. These capital needs are considered necessary to keep the Utility operationally sustainable and are summarized in the following Exhibit ES-2.

Exhibit ES-2: Recognized Capital Needs Through Fiscal Year 2030

Project	Amount (\$ Millions)	Notes
Fisher AWT Upgrade	\$ 47.6	Regulatory Requirement; 50% Grant-Funded
EWRF - Expansion to 3.0 MGD Construction	35.0	Necessary to Support City Growth
Citywide - Septic to Sewer	17.5	100% Grant-Funded
Lake Monroe Reclaim Withdrawal Phase 4B	9.0	
Water Main Replacements	8.8	
Rehab Sewer Collection System Restoration	6.6	
SCADA System Upgrade	4.6	
Eastern Upgrade AWT	4.0	Regulatory Requirement
Meter (AMI) Replacement - City Wide	3.2	
Alexander Rib Site - ASR Well (Aquifer Storage & Recovery)	3.0	
AWS Recharge Project - UFA Recharge Well	3.0	
Well Rehabs	2.8	
Lift Station Rehabs	2.3	
Residential Dual Check Backflows	2.2	
Eastern Membrane Replacement	1.7	
Master Lift Station - Lift Station 7	1.7	
Developer Agreements/Development Driven Projects	1.7	
Lift Station Pumps	1.6	
EQ Basin Replacement	1.5	
J40 Service Area	1.4	
Well Field Expansion	1.3	
Other	12.4	
Total	<u>\$ 172.8</u>	

These capital costs are subject to change based on the bids for the projects. If there are significant cost differences from what has been assumed, the rate and financial plan may need to be updated. Capital needs beyond Fiscal Year 2030 are not clearly defined, and GovRates has assumed an annual allowance for capital spending based on the System's annual depreciation expense and annual inflation.

The City has already secured grant funding for a portion of the required Fisher wastewater treatment plant upgrade and other required regulatory projects. GovRates assumed low-cost State Revolving Fund (SRF) loans to finance the remaining costs of the wastewater treatment plant upgrades and expansions. The following Exhibit ES-3 shows the assumed capital improvement program funding.



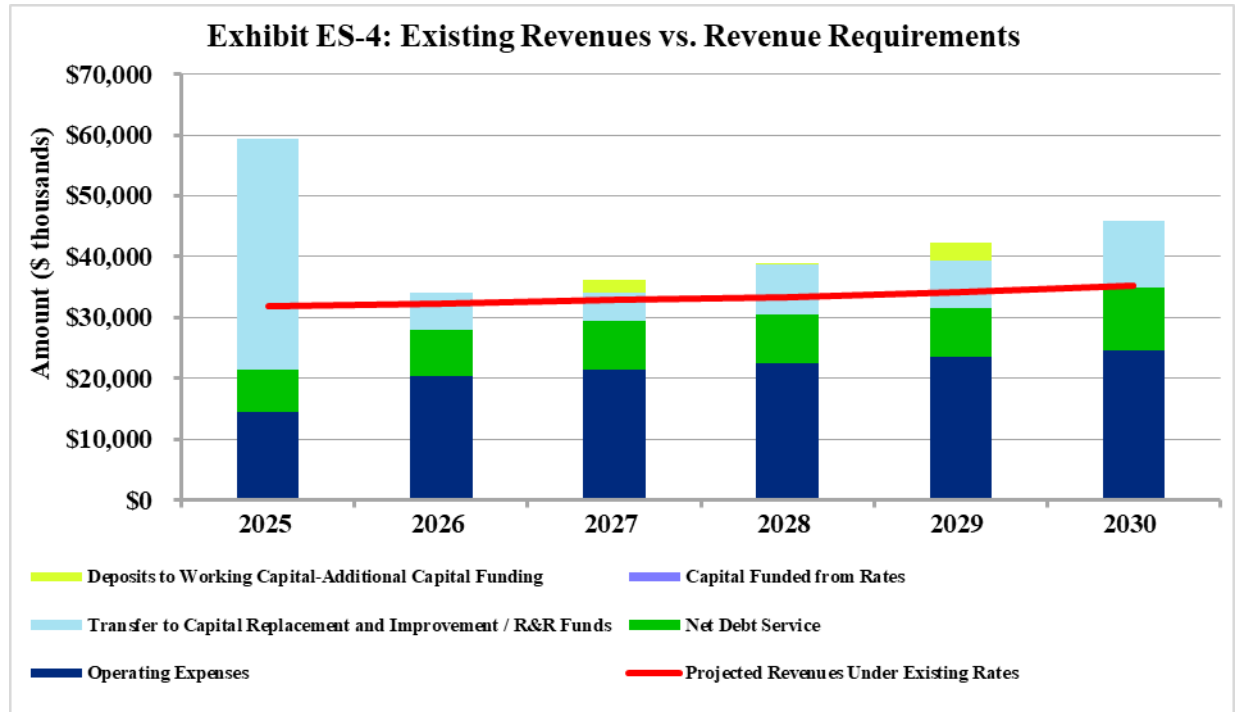
- 2. The need to fund the costs of future operations.** The Utility has limited control over many operating expense increases. For example, chemicals, electricity, and supply parts for repairs are driven by global market forces. Inflation in the State of Florida is now outpacing national trends.

The Utility will also have increases in salaries. There are nationwide issues with filling positions and keeping employees. It is important to recognize that a well-trained, experienced, and sufficient Utility staff is critical for effectively running the Utility 24 hours per day and 365 days per year, for maintaining level of service, and for emergency preparedness (e.g., hurricanes). The Utility also requires additional personnel to maintain the System's existing level of service and help address capital needs more efficiently.

Utility costs also typically increase at a higher rate than general inflation due to regulatory requirements. It is important to recognize that increased costs are usually permanent increases in the costs of operations and, as such, must ultimately be passed through to customers through rates.

- 3. The need to maintain appropriate debt service coverage ratios and adequate operating margins and reserves to fund ongoing capital needs and maintain the financial condition of the System.**

The City's existing user rates for water and wastewater service are not anticipated to fully recover the City's projected utility revenue requirements during the Forecast Period. The following Exhibit ES-4 shows how the revenue requirements for the Utility (the bars) compare against projected System revenues (the red line) over the next five years. In the years in which the total revenue requirements exceed the revenues, available cash reserves must be utilized to make up the difference.



If the user rates are not adjusted, the System will be unable to fund all of the identified critical capital needs, and user rates will be higher in the future. **The City could face future fines or consent orders if the Utility does not comply with regulations or if infrastructure failures cause pollution.** The capital needs for the System will not go away but will be more expensive to address in the future. Inflation and the costs of construction continue to affect System costs and, as previously mentioned, permanent cost increases must ultimately be passed through to customers. Due to the time value of money, the City may lose the ability to gradually phase in the rates over time to the levels needed to fund all revenue requirements.

The following Exhibit ES-5 shows the proposed water and wastewater user rate increases over the next five fiscal years.

Exhibit ES-5: Proposed Water and Wastewater User Rate Increases
WATER-ONLY SERVICE (80% of Customers)

Fiscal Year	Effective Date	Indexing Adj. Already Adopted	Add'l Adj.	Total Adj.	Bill for Average SFR Customer Using 5,000 Gallons	Increase in SFR Customer Monthly Bill	Total Cost Per Gallon of Service	% of Median Household Income (< 4.5% Considered Affordable By EPA for Combined Water and Wastewater Service)
2026	Existing				\$31.00		0.6¢	0.5%
2026	1/1/2026	1.6%	4.4%	6.0%	32.85	\$1.85	0.7¢	0.5%
2027	1/1/2027	3.0%	3.0%	6.0%	34.82	1.97	0.7¢	0.6%
2028	1/1/2028	3.0%	3.0%	6.0%	36.91	2.09	0.7¢	0.6%
2029	1/1/2029	3.0%	3.0%	6.0%	39.12	2.21	0.8¢	0.6%
2030	1/1/2030	3.0%	0.0%	3.0%	40.29	1.17	0.8¢	0.6%

WATER AND WASTEWATER SERVICE (20% of Customers)								
2026	Existing				\$ 152.35		3.0¢	2.5%
2026	1/1/2026	1.6%	4.4%	6.0%	161.49	\$9.14	3.2¢	2.7%
2027	1/1/2027	3.0%	3.0%	6.0%	171.18	9.69	3.4¢	2.7%
2026	1/1/2028	3.0%	3.0%	6.0%	181.45	10.27	3.6¢	2.8%
2029	1/1/2029	3.0%	3.0%	6.0%	192.34	10.89	3.8¢	2.9%
2030	1/1/2030	3.0%	0.0%	3.0%	198.11	5.77	4.0¢	2.9%

As shown in the preceding Exhibit ES-5, the majority of System customers only have water service from the City. After Fiscal Year 2030, the financial forecast shows the need for annual inflationary adjustments. The City's reclaimed water rates are proposed to increase by the same percentages. Annual indexing adjustments based on changes in the *Engineering News-Record* (ENR) Construction Cost Index have already been adopted as part of the rate resolution.

The United States Environmental Protection Agency has historically used a 4.5% of median household income (MHI) metric to measure the affordability of water and wastewater rates. As shown in the preceding Exhibit ES-5, the monthly bill for the average single-family residential customer will be well below 4.5% of MHI over the next five years. As such, the City's rates would remain very affordable by national utility industry standards.

The costs per gallon of water and wastewater service (a few cents) compared with the costs per gallon of other commodities communicate the value of the service.

A summary of the existing and proposed monthly water, wastewater, and reclaimed water user rates is shown in Table ES-1 at the end of this executive summary.

The proposed rates produce bills that are competitive with those of 19 surveyed neighboring utilities. As further discussed in Section 2 of this report, bill comparisons should not be considered a "report card" on how well a utility is performing because there are many reasons why rates differ among utilities. The majority of the surveyed utilities are planning to implement a rate adjustment within the next 12 months or are currently involved in a rate study.

GovRates recommends that, in the absence of a formal rate analysis recommendation, the City should continue its current practice of automatically increasing monthly rates for water and wastewater service – without a formal rate hearing or analysis – for inflationary effects on the costs of operations. We recommend that the Utility's annual index adjustment continue to link to the ENR Construction Cost Index.

ES-2.2: Water and Wastewater Capital Charges / Impact Fees

Water and wastewater capital charges or impact fees are charged to development to "buy-in" to a proportionate share of System capacity and support a policy of "growth paying for growth." Such fees reduce cost burdens on monthly user rates (help to reduce the need for user rate increases). Based on our analysis, GovRates recommends that the capital charges and capital financing recovery fees be increased to the amounts shown in the following Exhibit ES-6:

Exhibit ES-6: Water and Wastewater Capital Charges and Capital Financing Recovery Fees Per Equivalent Residential Connection (ERC)

System	Fees Currently Charged [1]	Current Study Calculation [1]	Difference	Level of Service (gpd)	Calculated Cost per Gallon [2]
Water	\$1,944	\$3,334	\$1,390	300	\$11.11
Wastewater	4,531	5,726	1,195	240	\$23.86
Total	<u>\$6,475</u>	<u>\$9,060</u>	<u>\$2,585</u>		

ERC = Equivalent Residential Connection

CFRF = Capital Financing Recovery Fee

[1] Breakdown as follows:

Component	Water	Wastewater	Combined
Existing			
Impact Fee	\$1,846.00	\$4,262.00	\$6,108.00
CFRF	98.00	269.00	367.00
Total	<u>\$1,944.00</u>	<u>\$4,531.00</u>	<u>\$6,475.00</u>
Proposed			
Impact Fee	\$3,220.00	\$5,240.00	\$8,460.00
CFRF	114.00	486.00	600.00
Total	<u>\$3,334.00</u>	<u>\$5,726.00</u>	<u>\$9,060.00</u>

[2] Proposed fee divided by level of service.

The City now has a higher cost per unit of capacity than what was previously calculated due to inflation, new treatment technology, increased government regulations, and changing capital needs. As discussed in Section 3 of this report, the proposed impact fees are competitive with those of other utilities. Similar to user rates, the calculated impact fees should not be considered a "report card" on how well a utility is performing, as there are many reasons why impact fees differ among utilities. The costs per gallon of capacity shown in the preceding Exhibit ES-6 are consistent with those of other Florida utilities.

ES-3: Projected Financial Position

Tables ES-4, ES-5, and ES-6 following this executive summary provide a financial overview of forecasted System operations through the Fiscal Year 2035 assuming implementation of the recognized annual adjustments. Overall, the Utility is projected to maintain a good financial position that would enable funding of the identified critical capital needs.

ES-4: Requested City Commission Action

Based on our analyses and findings as summarized in this section of the report and as further detailed in Sections 1 through 3 of this report, GovRates recommends the following items for the City Commission's consideration:

- 1. Approve the updated financial plan and approve the proposed monthly water, wastewater, and reclaimed water rates.** Smaller, incremental rate increases over time help to avoid future "rate shock" and "catch-up" increases. The proposed rates will produce bills considered competitive and affordable.
- 2. Adopt the proposed impact fees and capital financing recovery fees to fairly shift cost recovery to development and reduce the cost burden on monthly user rates.**
- 3. Continue to monitor the financial position of the Utility system and adjust the financial and rate plan as needed.** Changes in capital costs / needs, economic conditions, customer usage trends, and the regulatory environment could potentially affect significantly the projections contained in this report.

The remainder of this report provides additional details regarding the utility financial and rate analysis conducted on behalf of the City, including how the proposed rate adjustments were derived.

Table ES-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Existing and Proposed Monthly User Rates

Line No.		Fiscal Year Ending September 30,					
		Existing 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
	Effective Date	12/1/2024	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
WATER SERVICE - INSIDE CITY							
<u>Residential Water - Inside-City</u>							
	Base Rate						
1	5/8" x 3/4" Meter	\$ 18.35	\$ 19.45	\$ 20.62	\$ 21.86	\$ 23.17	\$ 23.87
2	1" Meter	38.15	40.44	42.87	45.44	48.17	49.62
3	1.5" Meter	71.15	75.42	79.95	84.75	89.84	92.54
4	2" Meter	110.78	117.43	124.48	131.95	139.87	144.07
	Usage / Volume Charge Per 1,000 Gallons						
5	0 to 5,000 Gallons	\$ 2.53	\$ 2.68	\$ 2.84	\$ 3.01	\$ 3.19	\$ 3.29
6	5,001 to 10,000 Gallons	5.11	5.42	5.75	6.10	6.47	6.66
7	10,001 to 20,000 Gallons	8.97	9.51	10.08	10.68	11.32	11.66
8	Over 20,000 Gallons	17.98	19.06	20.20	21.41	22.69	23.37
<u>Residential Irrigation - Inside-City</u>							
	Base Rate						
9	5/8" x 3/4" Meter	\$ 18.35	\$ 19.45	\$ 20.62	\$ 21.86	\$ 23.17	\$ 23.87
10	1" Meter	38.15	40.44	42.87	45.44	48.17	49.62
11	1.5" Meter	71.15	75.42	79.95	84.75	89.84	92.54
12	2" Meter	110.78	117.43	124.48	131.95	139.87	144.07
	Usage / Volume Charge Per 1,000 Gallons						
13	0 to 10,000 Gallons	\$ 5.11	\$ 5.42	\$ 5.75	\$ 6.10	\$ 6.47	\$ 6.66
14	10,001 to 20,000 Gallons	8.97	9.51	10.08	10.68	11.32	11.66
15	Over 20,000 Gallons	17.98	19.06	20.20	21.41	22.69	23.37
<u>Commercial Water - Inside-City</u>							
	Base Rate						
16	5/8" x 3/4" Meter	\$ 18.35	\$ 19.45	\$ 20.62	\$ 21.86	\$ 23.17	\$ 23.87
17	1" Meter	38.15	40.44	42.87	45.44	48.17	49.62
18	1.5" Meter	71.15	75.42	79.95	84.75	89.84	92.54
19	2" Meter	110.78	117.43	124.48	131.95	139.87	144.07
20	3" Meter	216.42	229.41	243.17	257.76	273.23	281.43
21	4" Meter	335.28	355.40	376.72	399.32	423.28	435.98
22	6" Meter	665.39	705.31	747.63	792.49	840.04	865.24
23	8" Meter	1,061.59	1,125.29	1,192.81	1,264.38	1,340.24	1,380.45
24	10" Meter	1,523.78	1,615.21	1,712.12	1,814.85	1,923.74	1,981.45
25	12" Meter	2,844.32	3,014.98	3,195.88	3,387.63	3,590.89	3,698.62
	Usage / Volume Charge Per 1,000 Gallons						
26	All Usage	\$ 4.89	\$ 5.18	\$ 5.49	\$ 5.82	\$ 6.17	\$ 6.36

Table ES-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Existing and Proposed Monthly User Rates

Line No.		Fiscal Year Ending September 30,					
		Existing 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
	Effective Date	12/1/2024	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
<u>Commercial Irrigation - Inside-City</u>							
	Base Rate						
27	5/8" x 3/4" Meter	\$ 18.35	\$ 19.45	\$ 20.62	\$ 21.86	\$ 23.17	\$ 23.87
28	1" Meter	38.15	40.44	42.87	45.44	48.17	49.62
29	1.5" Meter	71.15	75.42	79.95	84.75	89.84	92.54
30	2" Meter	110.78	117.43	124.48	131.95	139.87	144.07
31	3" Meter	216.42	229.41	243.17	257.76	273.23	281.43
32	4" Meter	335.28	355.40	376.72	399.32	423.28	435.98
33	6" Meter	665.39	705.31	747.63	792.49	840.04	865.24
34	8" Meter	1,061.59	1,125.29	1,192.81	1,264.38	1,340.24	1,380.45
35	10" Meter	1,523.78	1,615.21	1,712.12	1,814.85	1,923.74	1,981.45
36	12" Meter	2,844.32	3,014.98	3,195.88	3,387.63	3,590.89	3,698.62
	Usage / Volume Charge Per 1,000 Gallons						
37	0 to 10,000 Gallons	\$ 5.11	\$ 5.42	\$ 5.75	\$ 6.10	\$ 6.47	\$ 6.66
38	10,001 to 20,000 Gallons	8.97	9.51	10.08	10.68	11.32	11.66
39	Over 20,000 Gallons	17.98	19.06	20.20	21.41	22.69	23.37
WATER SERVICE - OUTSIDE CITY							
<u>Residential Water - Outside-City</u>							
	Base Rate						
40	5/8" x 3/4" Meter	\$ 22.93	\$ 24.31	\$ 25.77	\$ 27.32	\$ 28.96	\$ 29.83
41	1" Meter	47.68	50.54	53.57	56.78	60.19	62.00
42	1.5" Meter	88.93	94.27	99.93	105.93	112.29	115.66
43	2" Meter	138.47	146.78	155.59	164.93	174.83	180.07
	Usage / Volume Charge Per 1,000 Gallons						
44	0 to 5,000 Gallons	\$ 3.16	\$ 3.35	\$ 3.55	\$ 3.76	\$ 3.99	\$ 4.11
45	5,001 to 10,000 Gallons	6.38	6.76	7.17	7.60	8.06	8.30
46	10,001 to 20,000 Gallons	11.21	11.88	12.59	13.35	14.15	14.57
47	Over 20,000 Gallons	22.47	23.82	25.25	26.77	28.38	29.23
<u>Residential Irrigation - Outside-City</u>							
	Base Rate						
48	5/8" x 3/4" Meter	\$ 22.93	\$ 24.31	\$ 25.77	\$ 27.32	\$ 28.96	\$ 29.83
49	1" Meter	47.68	50.54	53.57	56.78	60.19	62.00
50	1.5" Meter	88.93	94.27	99.93	105.93	112.29	115.66
51	2" Meter	138.47	146.78	155.59	164.93	174.83	180.07
	Usage / Volume Charge Per 1,000 Gallons						
52	0 to 10,000 Gallons	\$ 6.38	\$ 6.76	\$ 7.17	\$ 7.60	\$ 8.06	\$ 8.30
53	10,001 to 20,000 Gallons	11.21	11.88	12.59	13.35	14.15	14.57
54	Over 20,000 Gallons	22.47	23.82	25.25	26.77	28.38	29.23

Table ES-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Existing and Proposed Monthly User Rates

Line No.		Fiscal Year Ending September 30,					
		Existing 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
	Effective Date	12/1/2024	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
	<u>Commercial - Outside-City</u>						
	Base Rate						
55	5/8" x 3/4" Meter	\$ 22.93	\$ 24.31	\$ 25.77	\$ 27.32	\$ 28.96	\$ 29.83
56	1" Meter	47.68	50.54	53.57	56.78	60.19	62.00
57	1.5" Meter	88.93	94.27	99.93	105.93	112.29	115.66
58	2" Meter	138.47	146.78	155.59	164.93	174.83	180.07
59	3" Meter	270.52	286.75	303.96	322.20	341.53	351.78
60	4" Meter	419.10	444.25	470.91	499.16	529.11	544.98
61	6" Meter	831.73	881.63	934.53	990.60	1,050.04	1,081.54
62	8" Meter	1,326.98	1,406.60	1,491.00	1,580.46	1,675.29	1,725.55
63	10" Meter	1,904.72	2,019.00	2,140.14	2,268.55	2,404.66	2,476.80
64	12" Meter	3,555.40	3,768.72	3,994.84	4,234.53	4,488.60	4,623.26
	Usage / Volume Charge Per 1,000 Gallons						
65	All Usage	\$ 6.11	\$ 6.48	\$ 6.87	\$ 7.28	\$ 7.72	\$ 7.95
	<u>Commercial Irrigation - Outside-City</u>						
	Base Rate						
66	5/8" x 3/4" Meter	\$ 22.93	\$ 24.31	\$ 25.77	\$ 27.32	\$ 28.96	\$ 29.83
67	1" Meter	47.68	50.54	53.57	56.78	60.19	62.00
68	1.5" Meter	88.93	94.27	99.93	105.93	112.29	115.66
69	2" Meter	138.47	146.78	155.59	164.93	174.83	180.07
70	3" Meter	270.52	286.75	303.96	322.20	341.53	351.78
71	4" Meter	419.10	444.25	470.91	499.16	529.11	544.98
72	6" Meter	831.73	881.63	934.53	990.60	1,050.04	1,081.54
73	8" Meter	1,326.98	1,406.60	1,491.00	1,580.46	1,675.29	1,725.55
74	10" Meter	1,904.72	2,019.00	2,140.14	2,268.55	2,404.66	2,476.80
75	12" Meter	3,555.40	3,768.72	3,994.84	4,234.53	4,488.60	4,623.26
	Usage / Volume Charge Per 1,000 Gallons						
76	0 to 10,000 Gallons	\$ 6.38	\$ 6.76	\$ 7.17	\$ 7.60	\$ 8.06	\$ 8.30
77	10,001 to 20,000 Gallons	11.21	11.88	12.59	13.35	14.15	14.57
78	Over 20,000 Gallons	22.47	23.82	25.25	26.77	28.38	29.23

Table ES-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Existing and Proposed Monthly User Rates

Line No.		Fiscal Year Ending September 30,					
		Existing 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
	Effective Date	12/1/2024	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
WASTEWATER SERVICE - INSIDE CITY							
<u>Residential Wastewater - Inside-City</u>							
	Base Rate						
79	5/8" x 3/4" Meter	\$ 64.02	\$ 67.86	\$ 71.93	\$ 76.25	\$ 80.83	\$ 83.25
80	1" Meter	102.66	108.82	115.35	122.27	129.61	133.50
81	1.5" Meter	167.08	177.10	187.73	198.99	210.93	217.26
82	2" Meter	244.39	259.05	274.59	291.07	308.53	317.79
	Usage / Volume Charge Per 1,000 Gallons						
83	0 to 2,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	2,001 to 5,000 Gallons	19.11	20.26	21.48	22.77	24.14	24.86
85	Over 5,000 Gallons	24.85	26.34	27.92	29.60	31.38	32.32
<u>Commercial Wastewater - Inside-City</u>							
	Base Rate						
86	5/8" x 3/4" Meter	\$ 25.74	\$ 27.28	\$ 28.92	\$ 30.66	\$ 32.50	\$ 33.48
87	1" Meter	57.00	60.42	64.05	67.89	71.96	74.12
88	1.5" Meter	109.11	115.66	122.60	129.96	137.76	141.89
89	2" Meter	171.60	181.90	192.81	204.38	216.64	223.14
90	3" Meter	338.28	358.58	380.09	402.90	427.07	439.88
91	4" Meter	525.83	557.38	590.82	626.27	663.85	683.77
92	6" Meter	1,046.73	1,109.53	1,176.10	1,246.67	1,321.47	1,361.11
93	8" Meter	1,671.78	1,772.09	1,878.42	1,991.13	2,110.60	2,173.92
94	10" Meter	2,401.04	2,545.10	2,697.81	2,859.68	3,031.26	3,122.20
95	12" Meter	4,484.64	4,753.72	5,038.94	5,341.28	5,661.76	5,831.61
	Usage / Volume Charge Per 1,000 Gallons						
96	All Usage	\$ 20.64	\$ 21.88	\$ 23.19	\$ 24.58	\$ 26.05	\$ 26.83
WASTEWATER SERVICE - OUTSIDE CITY							
<u>Residential Wastewater - Outside-City</u>							
	Base Rate						
97	5/8" x 3/4" Meter	\$ 80.02	\$ 84.82	\$ 89.91	\$ 95.30	\$ 101.02	\$ 104.05
98	1" Meter	128.32	136.02	144.18	152.83	162.00	166.86
99	1.5" Meter	208.85	221.38	234.66	248.74	263.66	271.57
100	2" Meter	305.48	323.81	343.24	363.83	385.66	397.23
	Usage / Volume Charge Per 1,000 Gallons						
101	0 to 2,000 Gallons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	2,001 to 5,000 Gallons	23.88	25.31	26.83	28.44	30.15	31.05
103	Over 5,000 Gallons	31.06	32.92	34.90	36.99	39.21	40.39

Table ES-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Existing and Proposed Monthly User Rates

Line No.		Fiscal Year Ending September 30,					
		Existing 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
	Effective Date	12/1/2024	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
	<u>Commercial Wastewater - Outside-City</u>						
	Base Rate						
104	5/8" x 3/4" Meter	\$ 32.17	\$ 34.10	\$ 36.15	\$ 38.32	\$ 40.62	\$ 41.84
105	1" Meter	71.25	75.53	80.06	84.86	89.95	92.65
106	1.5" Meter	136.38	144.56	153.23	162.42	172.17	177.34
107	2" Meter	214.50	227.37	241.01	255.47	270.80	278.92
108	3" Meter	422.85	448.22	475.11	503.62	533.84	549.86
109	4" Meter	657.28	696.72	738.52	782.83	829.80	854.69
110	6" Meter	1,308.41	1,386.91	1,470.12	1,558.33	1,651.83	1,701.38
111	8" Meter	2,089.72	2,215.10	2,348.01	2,488.89	2,638.22	2,717.37
112	10" Meter	3,001.30	3,181.38	3,372.26	3,574.60	3,789.08	3,902.75
113	12" Meter	5,605.80	5,942.15	6,298.68	6,676.60	7,077.20	7,289.52
	Usage / Volume Charge Per 1,000 Gallons						
114	All Usage	\$ 25.80	\$ 27.35	\$ 28.99	\$ 30.73	\$ 32.57	\$ 33.55
	RECLAIMED WATER SERVICE - INSIDE CITY						
	<u>Reclaimed Water - Inside City</u>						
	Base Rate						
115	5/8" x 3/4" Meter	\$ 5.92	\$ 6.28	\$ 6.66	\$ 7.06	\$ 7.48	\$ 7.70
116	1" Meter	14.82	15.71	16.65	17.65	18.71	19.27
117	1.5" Meter	29.67	31.45	33.34	35.34	37.46	38.58
118	2" Meter	47.49	50.34	53.36	56.56	59.95	61.75
119	3" Meter	89.04	94.38	100.04	106.04	112.40	115.77
120	4" Meter	148.43	157.34	166.78	176.79	187.40	193.02
121	6" Meter	296.86	314.67	333.55	353.56	374.77	386.01
122	8" Meter	474.99	503.49	533.70	565.72	599.66	617.65
123	10" Meter	682.79	723.76	767.19	813.22	862.01	887.87
124	12" Meter	1,276.53	1,353.12	1,434.31	1,520.37	1,611.59	1,659.94
	Usage / Volume Charge Per 1,000 Gallons						
125	All Usage	\$ 2.04	\$ 2.16	\$ 2.29	\$ 2.43	\$ 2.58	\$ 2.66

Table ES-1

**City of Deltona, Florida
Water and Wastewater Rate Study**

Summary of Existing and Proposed Monthly User Rates

Line No.		Fiscal Year Ending September 30,					
		Existing 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030
	Effective Date	12/1/2024	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
RECLAIMED WATER SERVICE - OUTSIDE CITY							
<u>Reclaimed Water - Outside City</u>							
	Base Rate						
126	5/8" x 3/4" Meter	\$ 7.40	\$ 7.84	\$ 8.31	\$ 8.81	\$ 9.34	\$ 9.62
127	1" Meter	18.52	19.63	20.81	22.06	23.38	24.08
128	1.5" Meter	37.08	39.30	41.66	44.16	46.81	48.21
129	2" Meter	59.36	62.92	66.70	70.70	74.94	77.19
130	3" Meter	111.30	117.98	125.06	132.56	140.51	144.73
131	4" Meter	185.53	196.66	208.46	220.97	234.23	241.26
132	6" Meter	371.07	393.33	416.93	441.95	468.47	482.52
133	8" Meter	593.73	629.35	667.11	707.14	749.57	772.06
134	10" Meter	853.48	904.69	958.97	1,016.51	1,077.50	1,109.83
135	12" Meter	1,595.66	1,691.40	1,792.88	1,900.45	2,014.48	2,074.91
	Usage / Volume Charge Per 1,000 Gallons						
136	All Usage	\$ 2.55	\$ 2.70	\$ 2.86	\$ 3.03	\$ 3.21	\$ 3.31



Table ES-2

City of Deltona, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

High-Level Summary	Fiscal Year Ending September 30,										
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Identified Revenue Adjustments											
Water System	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Wastewater System	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Reclaimed Water System	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Combined System	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Effective Months	12	9	9	9	9	9	9	9	9	9	9
Unrestricted Cash Balance (\$ 000's)	\$ 20,975	\$ 20,649	\$ 22,731	\$ 23,012	\$ 25,952	\$ 25,195	\$ 27,019	\$ 29,507	\$ 32,583	\$ 36,255	\$ 40,559
One Year Days Cash on Hand	14,421	20,366	21,458	22,436	23,506	24,622	25,748	26,932	28,178	29,490	30,848
120 Days Rate Rev Plus One Year Depr	15,876	16,547	17,350	18,212	19,332	20,232	20,865	21,524	22,208	22,920	23,661
90 Days Rate Rev Plus One Year Depr	13,420	13,924	14,526	15,172	16,013	16,687	17,162	17,656	18,170	18,704	19,259
All-In Net Revenues Debt Coverage	250%	175%	179%	199%	228%	188%	196%	203%	211%	220%	228%
Senior Lien Debt Coverage	369%	250%	246%	274%	313%	340%	354%	369%	384%	398%	414%
SRF Loan Coverage	541%	329%	359%	432%	535%	284%	300%	317%	335%	353%	372%
Revenue Surplus / (Deficiency) (\$ 000's):											
Water System	\$ (8,540)	\$ 2,694	\$ 4,092	\$ 4,931	\$ 5,685	\$ 6,159	\$ 2,623	\$ 2,732	\$ 2,818	\$ 2,895	\$ 2,981
Wastewater System	(17,133)	(2,308)	(931)	(3,692)	(1,903)	(6,207)	(151)	346	744	1,154	1,583
Reclaimed Water System	(1,721)	(711)	(1,182)	(1,080)	(973)	(879)	(784)	(687)	(586)	(480)	(368)
Combined System	(27,394)	(325)	1,980	159	2,809	(927)	1,688	2,391	2,976	3,568	4,196
Water System with Reclaimed Allocation	(10,261)	1,983	2,910	3,851	4,712	5,280	1,839	2,045	2,232	2,414	2,612
Wastewater System with Reclaimed Allocation	(17,133)	(2,308)	(931)	(3,692)	(1,903)	(6,207)	(151)	346	744	1,154	1,583
Water and WW Monthly Bill @ 5,000 Gal	\$ 152.35	\$ 161.49	\$ 171.19	\$ 181.47	\$ 192.37	\$ 198.15	\$ 204.12	\$ 210.24	\$ 216.52	\$ 223.04	\$ 229.73
Increase		9.14	9.70	10.28	10.90	5.78	5.97	6.12	6.28	6.52	6.69
Cost Per Gallon of Total Bill	\$ 0.030	\$ 0.032	\$ 0.034	\$ 0.036	\$ 0.038	\$ 0.040	\$ 0.041	\$ 0.042	\$ 0.043	\$ 0.045	\$ 0.046
Percent of MHI (Target < 4.5%)	2.51%	2.58%	2.65%	2.73%	2.81%	2.81%	2.81%	2.81%	2.81%	2.81%	2.81%
Customers - Water	36,517	36,794	37,046	37,298	37,550	37,802	38,054	38,306	38,558	38,810	39,062
Difference - Amount		277	252	252	252	252	252	252	252	252	252
Difference - Percent		0.76%	0.68%	0.68%	0.68%	0.67%	0.67%	0.66%	0.66%	0.65%	0.65%
Customers - Wastewater	7,493	7,764	8,015	8,266	8,917	9,568	9,819	10,070	10,321	10,572	10,823
Difference - Amount		271	251	251	651	651	251	251	251	251	251
Difference - Percent		3.62%	3.23%	3.13%	7.88%	7.30%	2.62%	2.56%	2.49%	2.43%	2.37%
Customers - Reclaimed Water	1,746	1,897	2,048	2,199	2,350	2,501	2,652	2,803	2,954	3,105	3,256
Difference - Amount		151	151	151	151	151	151	151	151	151	151
Difference - Percent		8.65%	7.96%	7.37%	6.87%	6.43%	6.04%	5.69%	5.39%	5.11%	4.86%
Impact Fee Collection Level (\$ 000's)	\$ 419	\$ 540	\$ 570	\$ 570	\$ 570	\$ 570	\$ 570	\$ 570	\$ 570	\$ 570	\$ 570



Table ES-2

City of Deltona, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

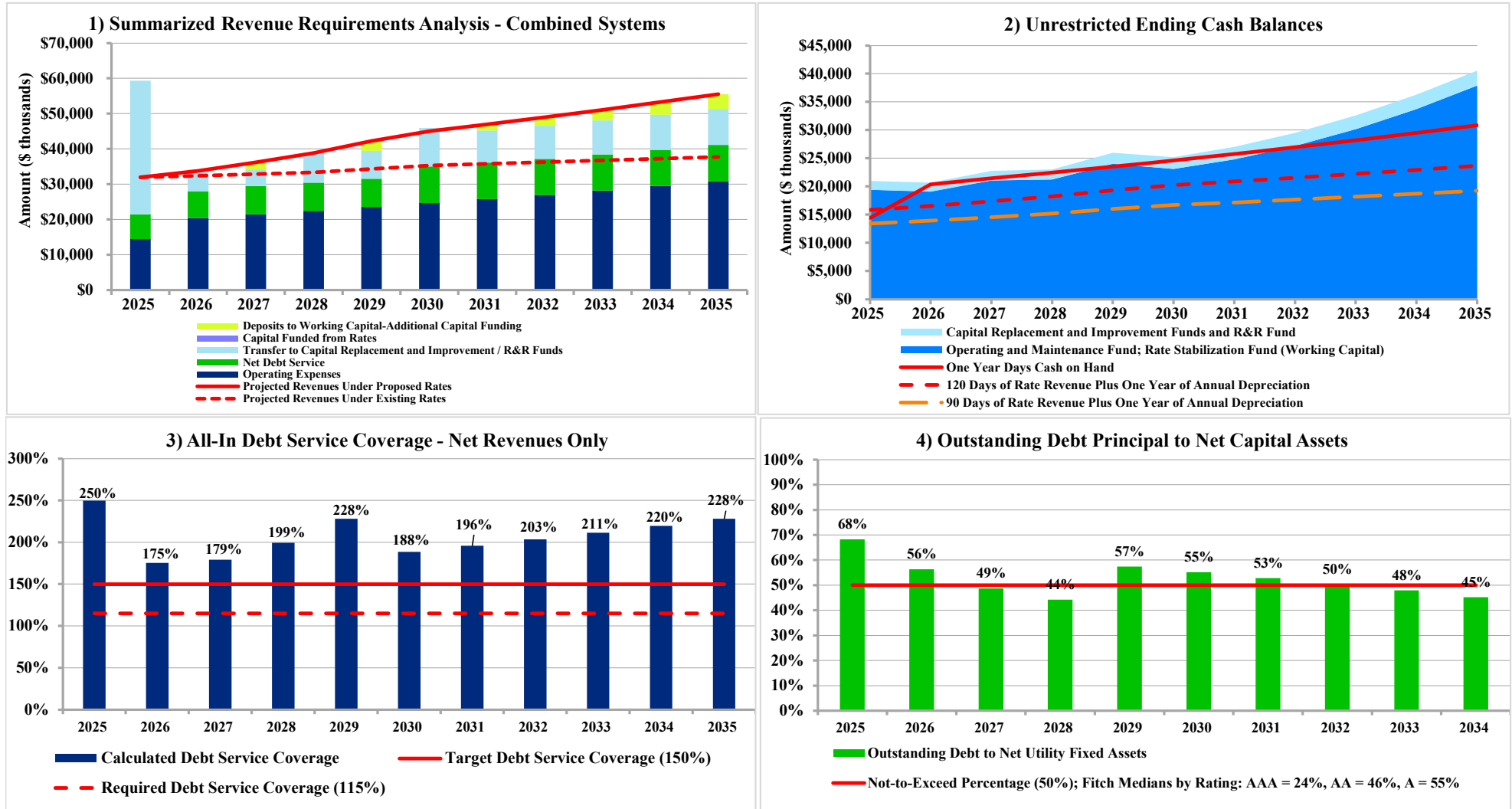


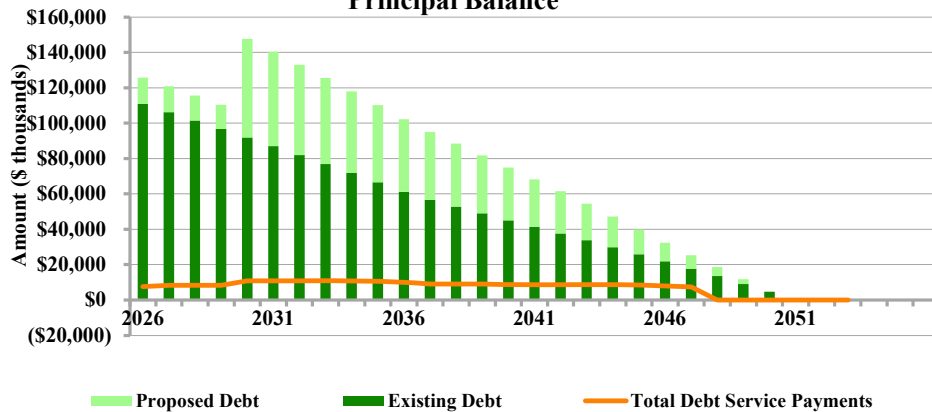


Table ES-2

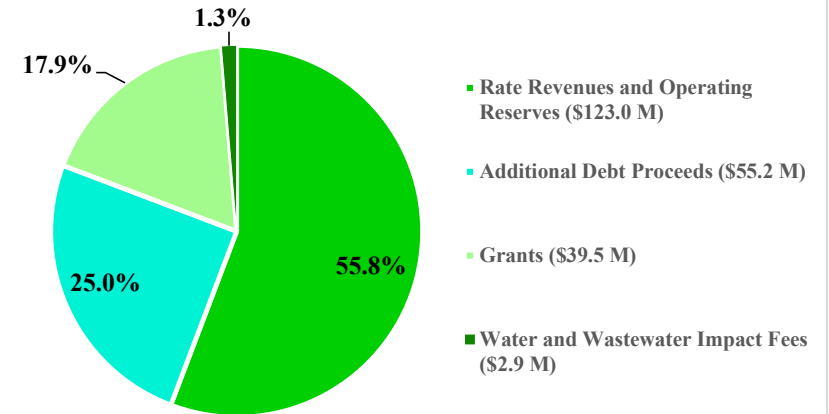
City of Deltona, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

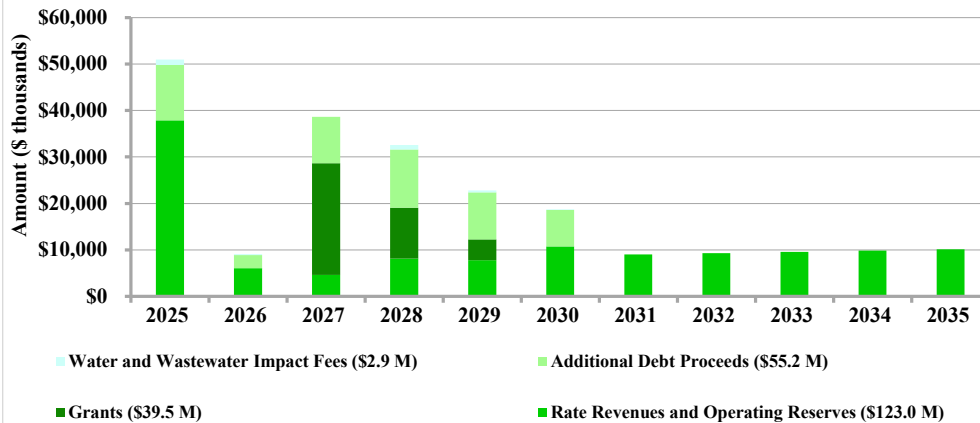
5) Existing and Anticipated Debt Outstanding - Beginning Principal Balance



6) Capital Improvement Program Funding (\$220.6 M)



7) Funding of Capital Improvement Program by Fiscal Year (\$220.6 M)



8) Available Year-End Working Capital Cash Balance

Working capital is a component of overall unrestricted cash balances.
Please see preceding graph entitled "2) Unrestricted Cash Balances."

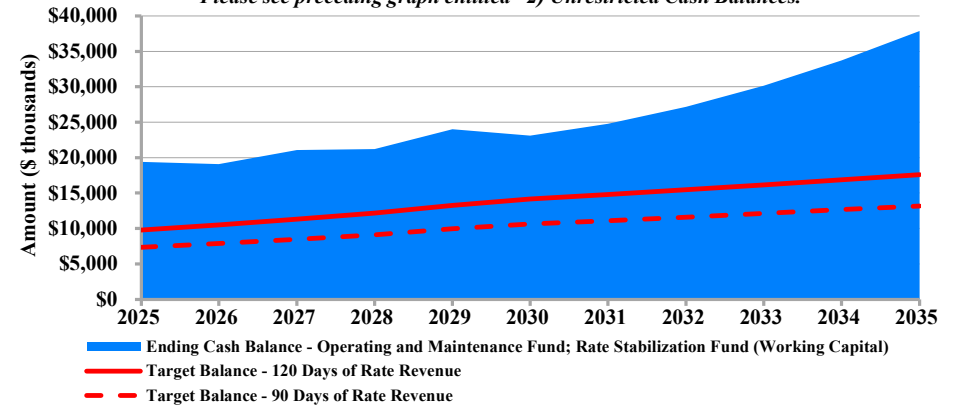


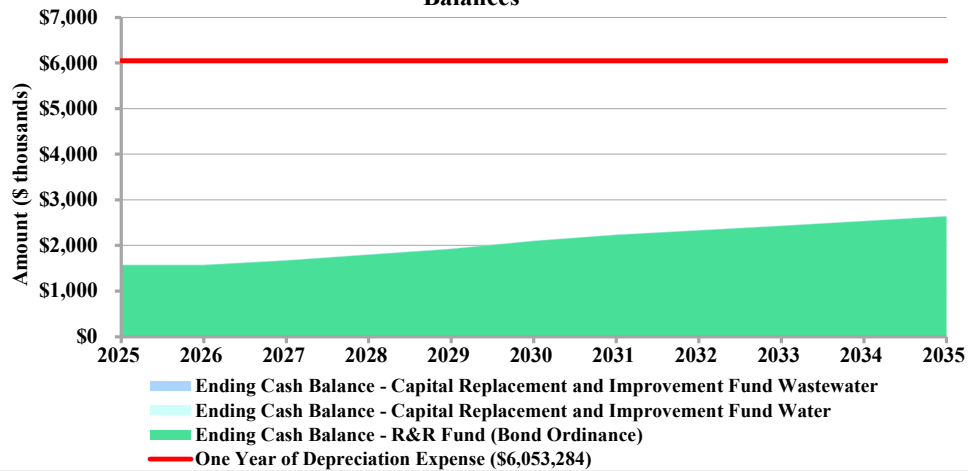


Table ES-2

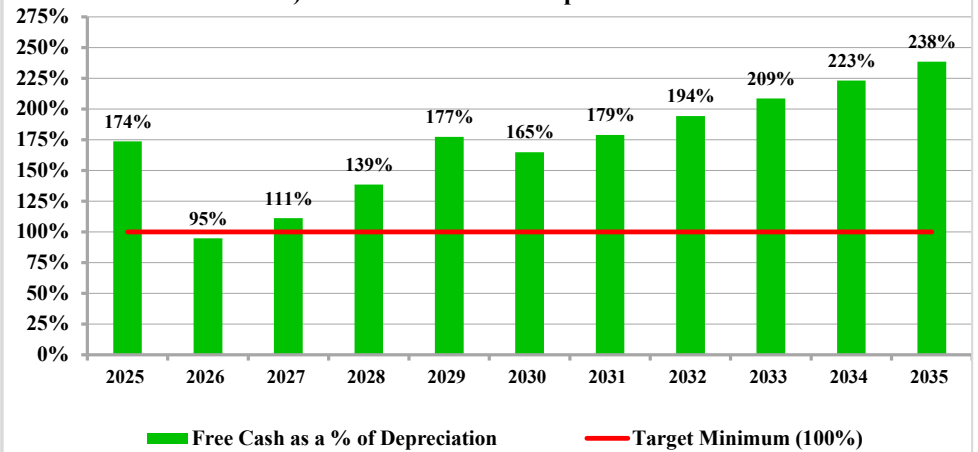
City of Deltona, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

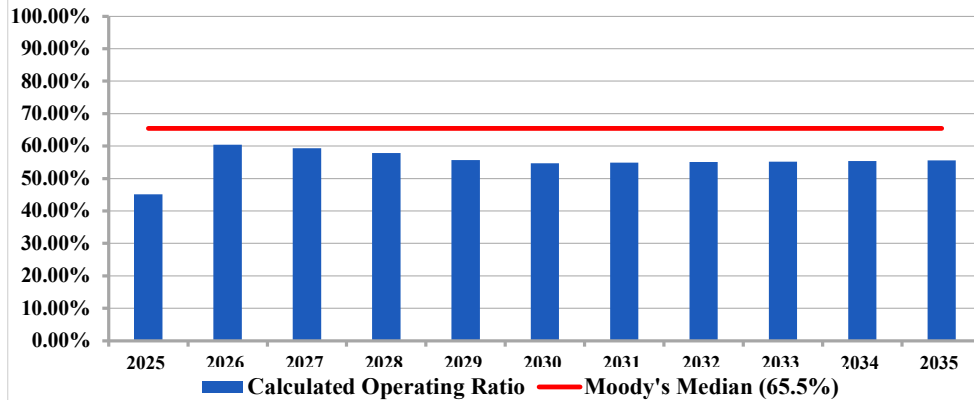
9) Available Year-End Capital Replacement and R&R Fund Cash Balances



10) Free Cash as a % of Depreciation



11) Calculated Operating Ratio



12) Ending Cash Balance - Impact Fee and Construction Funds

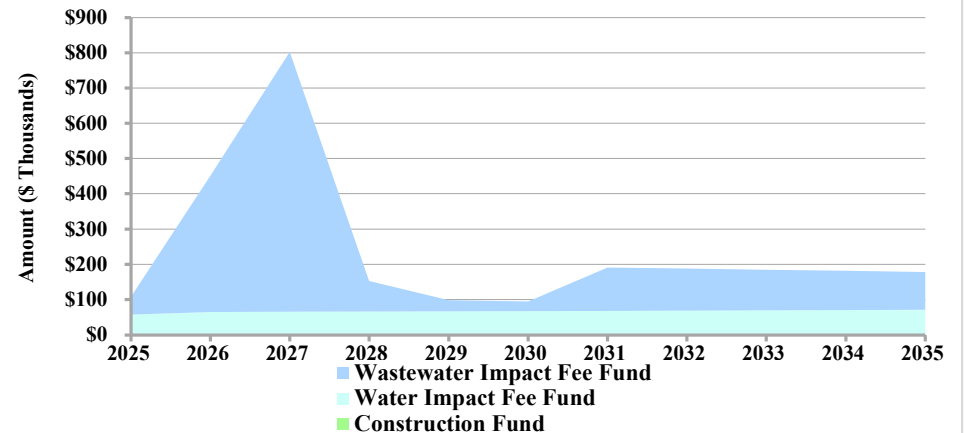


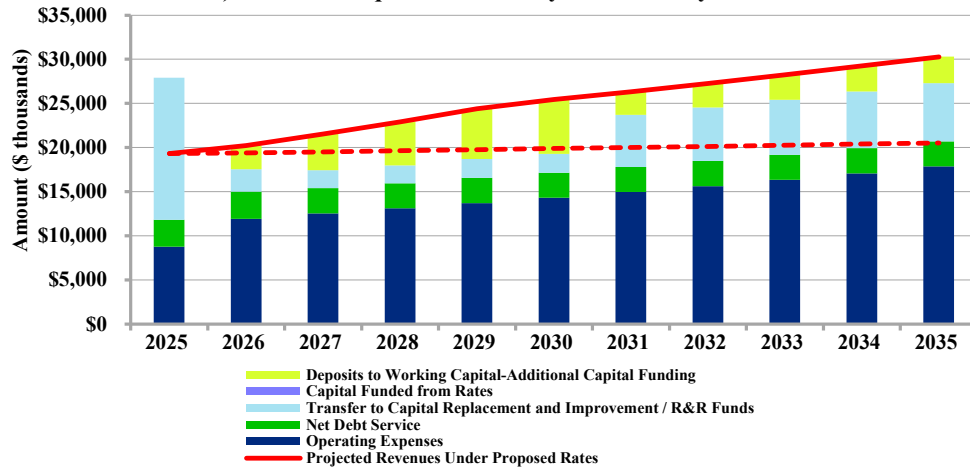


Table ES-2

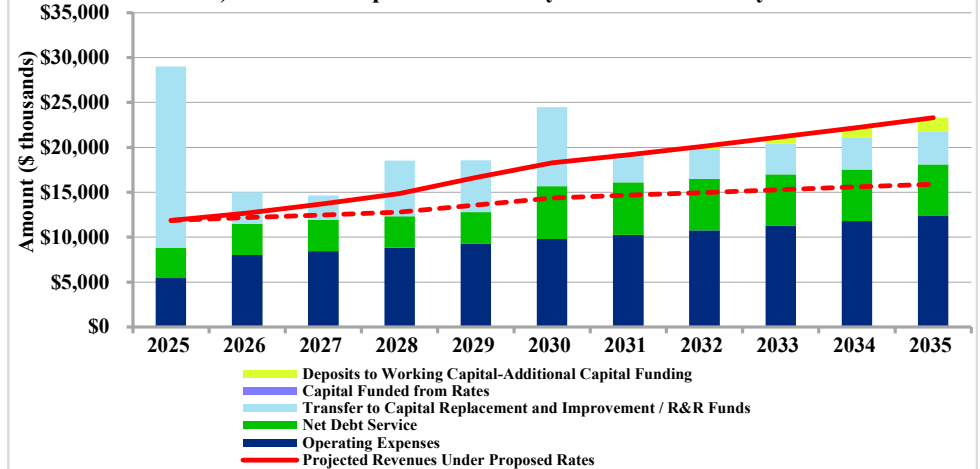
City of Deltona, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

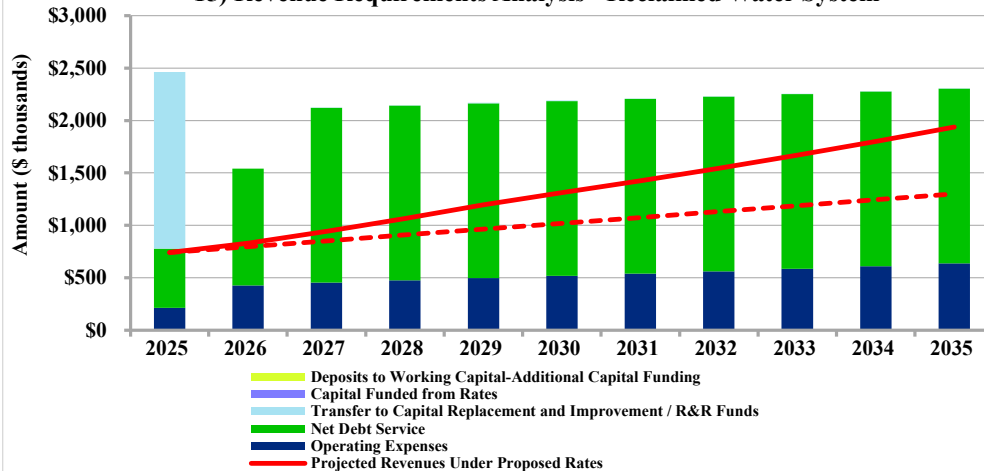
13) Revenue Requirements Analysis - Water System



14) Revenue Requirements Analysis - Wastewater System



15) Revenue Requirements Analysis - Reclaimed Water System



16) Projected Retail Water System Customers

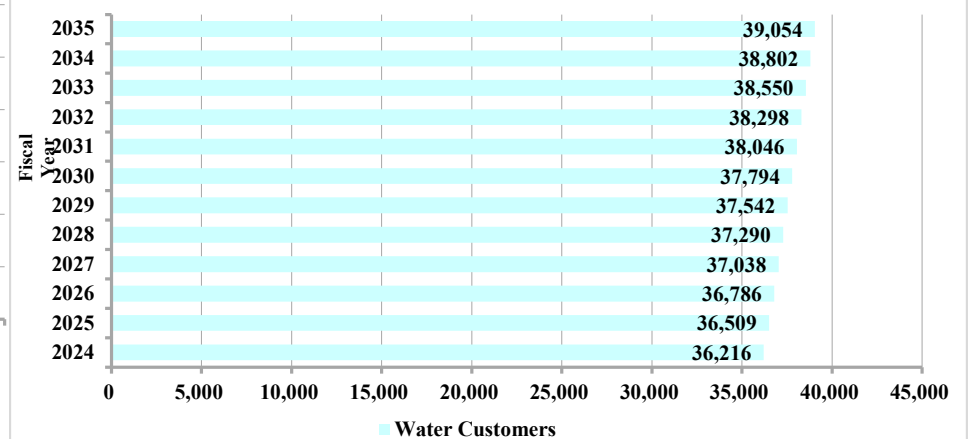


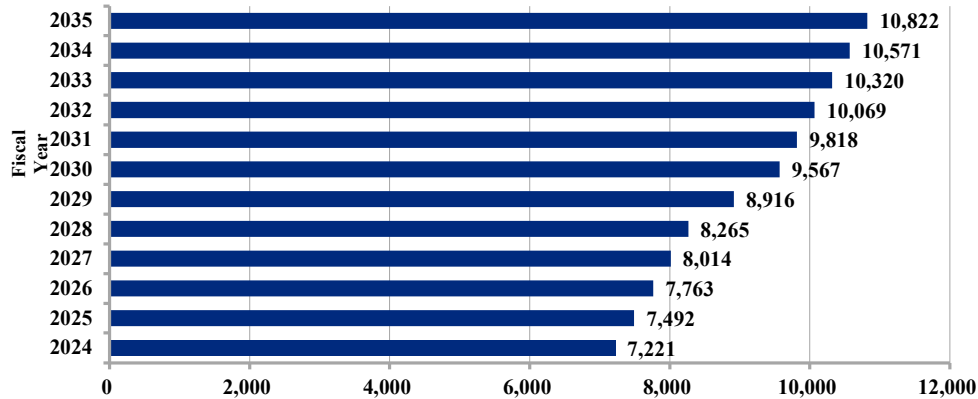


Table ES-2

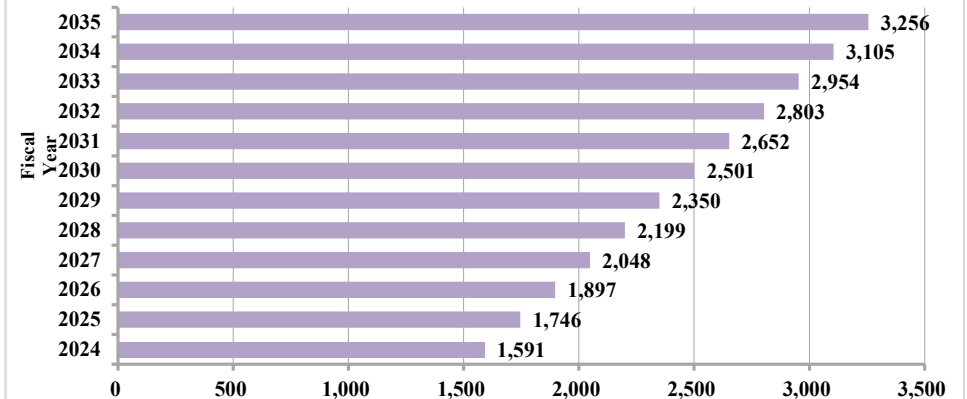
City of Deltona, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

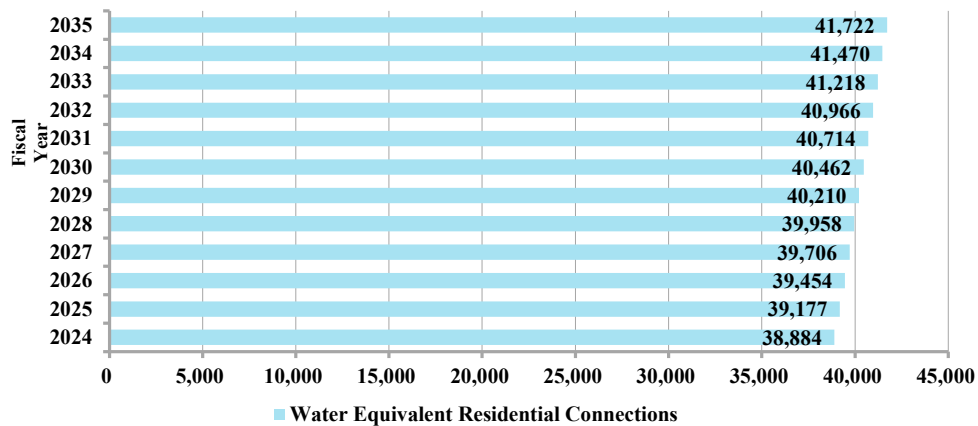
17) Projected Retail Wastewater System Customers



18) Projected Retail Reclaimed Water System Customers



19) Projected Retail Water System Equivalent Residential Connections



20) Projected Retail Wastewater System Equivalent Residential Connections

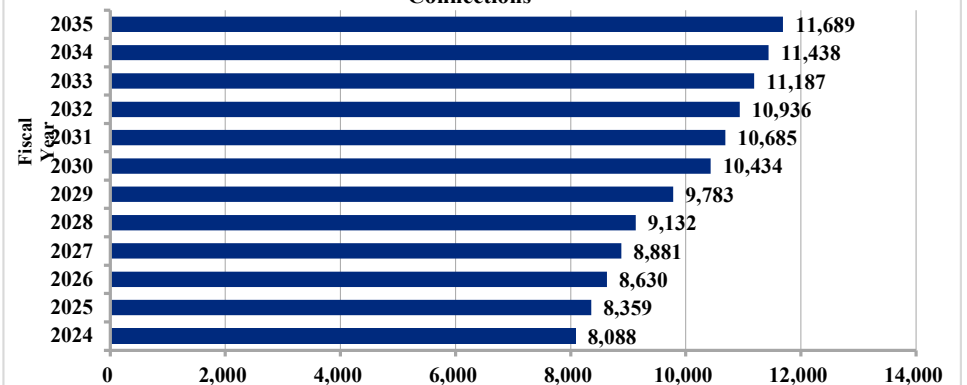




Table ES-2

City of Deltona, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

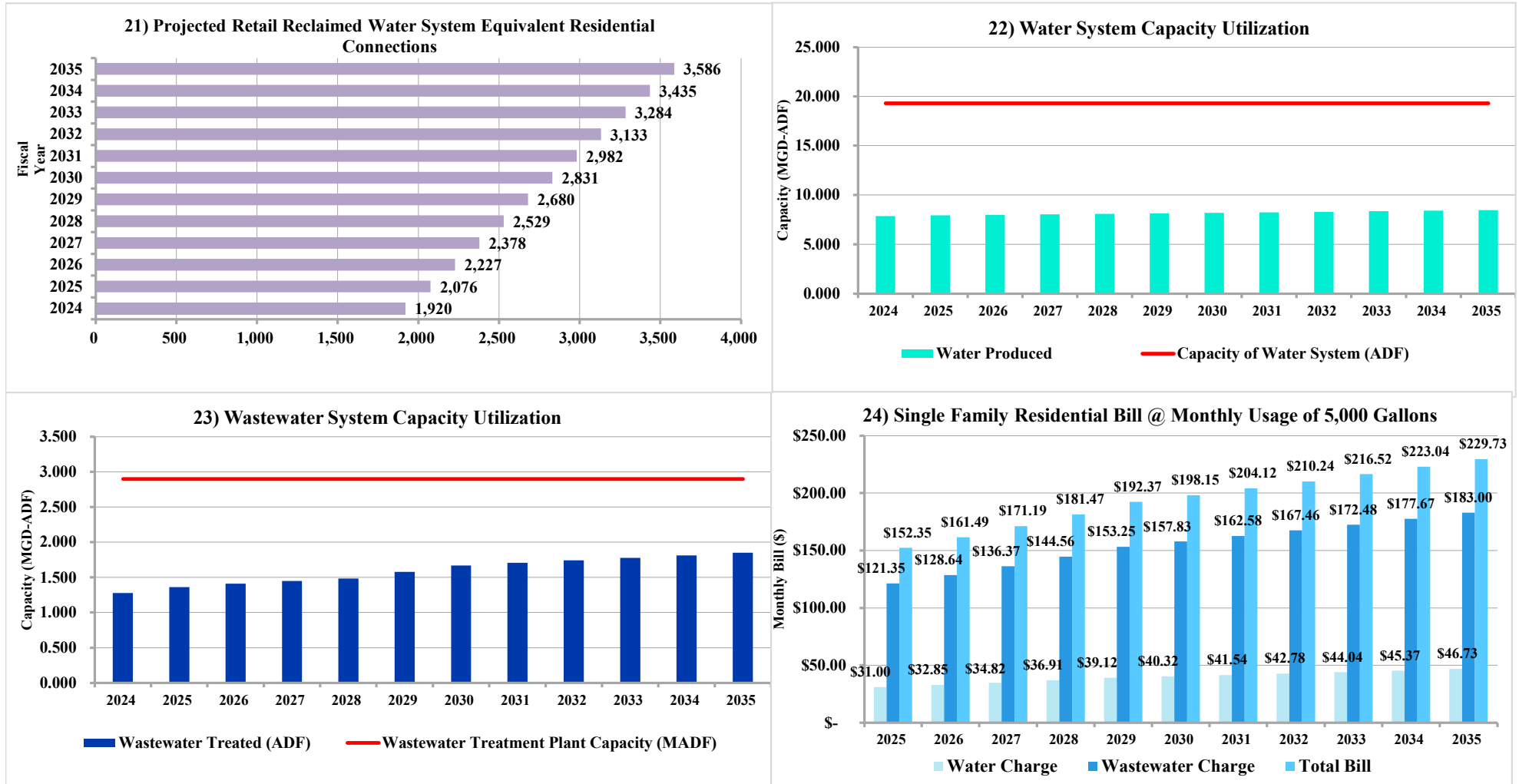


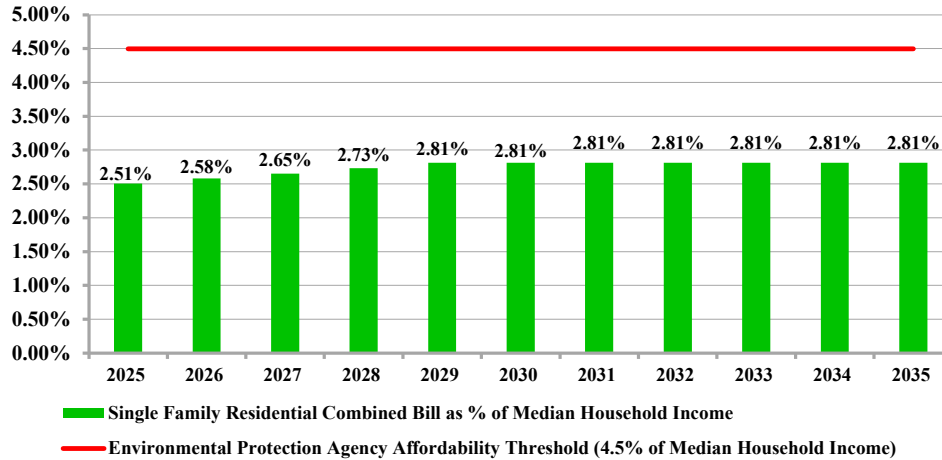


Table ES-2

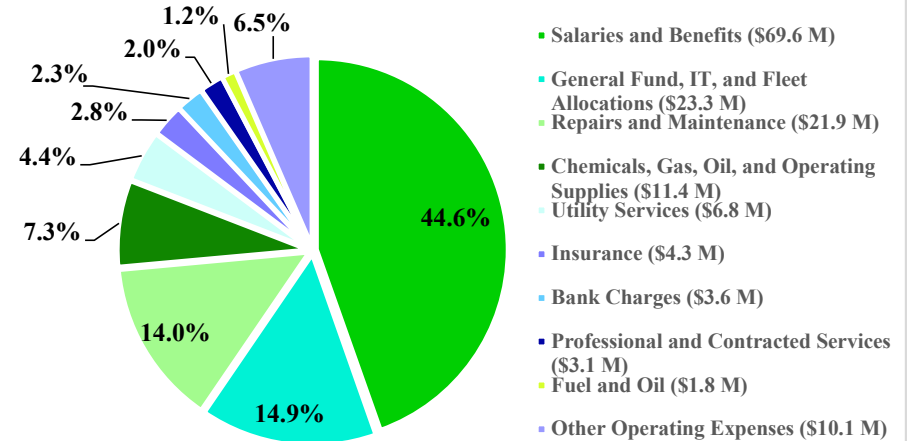
City of Deltona, Florida
Water and Wastewater Rate Study

Water and Wastewater System Financial Overview

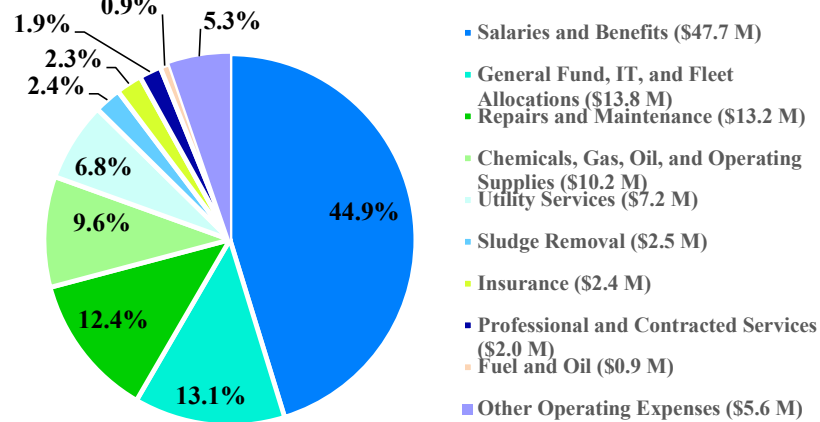
25) Affordability of SFR Bill @ Monthly Usage of 3,000 Gallons



26) Water: 11-Year Summary of Projected Operating Expenses



27) Wastewater: 11-Year Summary of Projected Operating Expenses



28) Reclaimed Water: 11-Year Summary of Projected Operating Expenses

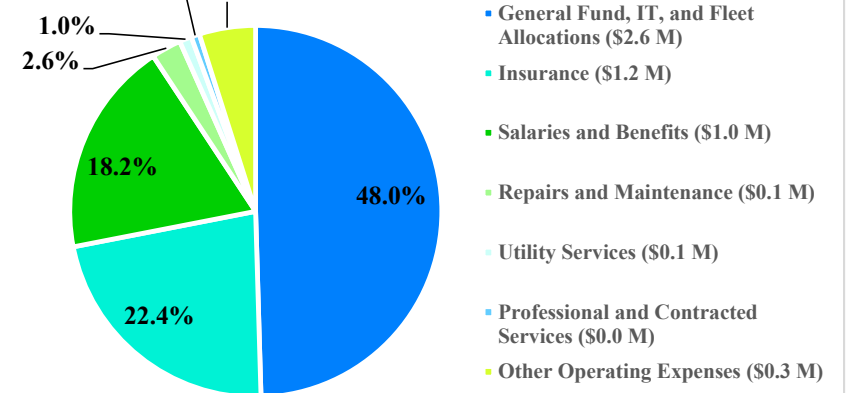




Table ES-3
City of Deltona, Florida
Water, Wastewater, and Reclaimed Water System

Multi-Year Financial Projections

	Actual FY		Fiscal Year Ending September 30,									
High-Level Summary	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Operating Revenue												
User Rate Revenue - Retail												
Water User Rate Revenue Before Current Year Adjustment			\$ 18,546,787	\$ 19,786,561	\$ 21,108,340	\$ 22,517,501	\$ 24,019,772	\$ 24,896,122	\$ 25,803,435	\$ 26,742,780	\$ 27,715,264	\$ 28,722,027
Additional User Rate Increase - Water			6.0%	6.0%	6.0%	6.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Total Water User Rate Revenue	\$ 12,223,372	\$ 18,339,842	\$ 19,381,392	\$ 20,676,956	\$ 22,058,216	\$ 23,530,789	\$ 24,560,217	\$ 25,456,284	\$ 26,384,012	\$ 27,344,493	\$ 28,338,857	\$ 29,368,273
Wastewater User Rate Revenue Before Current Year Adjustment			\$ 11,210,668	\$ 12,202,323	\$ 13,272,618	\$ 14,998,754	\$ 16,884,245	\$ 17,782,123	\$ 18,718,678	\$ 19,695,422	\$ 20,713,924	\$ 21,775,810
Additional User Rate Increase - Wastewater			6.0%	6.0%	6.0%	6.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Total Wastewater User Rate Revenue	\$ 7,271,670	\$ 10,808,859	\$ 11,715,148	\$ 12,751,427	\$ 13,869,886	\$ 15,673,698	\$ 17,264,141	\$ 18,182,221	\$ 19,139,848	\$ 20,138,569	\$ 21,179,987	\$ 22,265,766
Reclaimed Water User Rate Revenue Before Current Year Adjustment			\$ 787,160	\$ 892,907	\$ 1,008,509	\$ 1,134,769	\$ 1,272,550	\$ 1,382,512	\$ 1,497,926	\$ 1,619,021	\$ 1,746,034	\$ 1,879,210
Additional User Rate Increase - Reclaimed Water			6.0%	6.0%	6.0%	6.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Total Reclaimed Water User Rate Revenue	\$ 130,893	\$ 728,949	\$ 822,582	\$ 933,088	\$ 1,053,892	\$ 1,185,834	\$ 1,301,183	\$ 1,413,619	\$ 1,531,630	\$ 1,655,449	\$ 1,785,320	\$ 1,921,492
Total User Rate Revenue - Retail	\$ 19,625,935	\$ 29,877,650	\$ 31,919,122	\$ 34,361,471	\$ 36,981,993	\$ 40,390,321	\$ 43,125,540	\$ 45,052,124	\$ 47,055,490	\$ 49,138,512	\$ 51,304,164	\$ 53,555,531
Other Operating Revenue	\$ 1,781,041	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643
TOTAL OPERATING REVENUE	\$ 21,406,976	\$ 31,458,293	\$ 33,499,765	\$ 35,942,115	\$ 38,562,637	\$ 41,970,964	\$ 44,706,183	\$ 46,632,768	\$ 48,636,134	\$ 50,719,155	\$ 52,884,808	\$ 55,136,175
Operating Expenses												
Water Operating Expenses		\$ 8,755,741	\$ 11,916,009	\$ 12,547,818	\$ 13,109,168	\$ 13,699,002	\$ 14,311,040	\$ 14,951,621	\$ 15,625,100	\$ 16,333,531	\$ 17,079,123	\$ 17,847,215
Wastewater Operating Expenses		5,450,016	8,022,957	8,454,882	8,851,148	9,310,844	9,794,099	10,257,063	10,744,530	11,258,028	11,799,197	12,364,021
Reclaimed Water Operating Expenses		214,783	426,545	455,625	475,386	496,037	517,241	539,258	562,250	586,266	611,356	636,845
TOTAL OPERATING EXPENSES [1]	\$ 14,724,252	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081
Percent Change		-2.1%	41.2%	5.4%	4.6%	4.8%	4.7%	4.6%	4.6%	4.6%	4.7%	4.6%
Operating Revenues Less Operating Expenses	\$ 6,682,724	\$ 17,037,753	\$ 13,134,254	\$ 14,483,790	\$ 16,126,936	\$ 18,465,081	\$ 20,083,804	\$ 20,884,826	\$ 21,704,254	\$ 22,541,330	\$ 23,395,133	\$ 24,288,094
Non-Operating Revenue												
Unrestricted Interest Income	\$ 226,751	\$ 501,249	\$ 228,800	\$ 227,541	\$ 248,457	\$ 251,304	\$ 287,412	\$ 279,669	\$ 297,725	\$ 322,609	\$ 353,390	\$ 390,137
Net Revenue Available for Debt Service	\$ 6,909,475	\$ 17,539,002	\$ 13,363,055	\$ 14,711,331	\$ 16,375,393	\$ 18,716,385	\$ 20,371,216	\$ 21,164,495	\$ 22,001,979	\$ 22,863,939	\$ 23,748,523	\$ 24,678,231
City Debt Service												
Existing Debt Service - Principal and Interest		\$ 7,026,176	\$ 7,028,314	\$ 7,027,190	\$ 7,026,831	\$ 7,024,227	\$ 7,026,023	\$ 7,022,857	\$ 7,027,485	\$ 7,023,208	\$ 7,025,016	\$ 7,027,602
New Debt Service - Principal and Interest		-	593,795	1,187,590	1,187,590	1,187,590	3,791,949	3,791,949	3,791,949	3,791,949	3,791,949	3,791,949
Less Capacity / Impact Fees Used for City Growth-Related Debt Service		-	-	225,000	225,000	225,000	425,000	475,000	575,000	575,000	575,000	575,000
NET DEBT SERVICE	\$ 7,026,176	\$ 7,622,109	\$ 7,989,780	\$ 7,989,422	\$ 7,986,818	\$ 10,392,972	\$ 10,339,807	\$ 10,244,434	\$ 10,240,157	\$ 10,241,965	\$ 10,244,551	\$ 10,244,551
Grant Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Available for Capital Rehabilitations / Improvements	\$ 10,512,826	\$ 5,740,945	\$ 6,721,551	\$ 8,385,971	\$ 10,729,568	\$ 9,978,244	\$ 10,824,688	\$ 11,757,545	\$ 12,623,782	\$ 13,506,558	\$ 14,433,680	\$ 15,359,772
Capital Expenditures												
Capital Program as Scheduled												
Capital Projects - Water	\$ 16,613,135	\$ 2,539,314	\$ 1,967,350	\$ 1,947,894	\$ 2,072,700	\$ 2,007,157	\$ 5,816,469	\$ 5,990,963	\$ 6,170,691	\$ 6,355,812	\$ 6,546,487	\$ 6,742,162
Capital Projects - Wastewater	21,812,815	3,526,686	36,672,650	30,657,106	20,713,484	16,724,027	3,183,531	3,279,037	3,377,409	3,478,731	3,583,093	3,688,455
Capital Projects - Reclaimed Water	12,551,308	3,000,000	-	-	3,817	3,817	-	-	-	-	-	-
Departmental Capital - Water	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Capital - Wastewater	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Capital - Reclaimed Water	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Program as Scheduled	\$ 50,977,258	\$ 9,066,000	\$ 38,640,000	\$ 32,605,000	\$ 22,790,000	\$ 18,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579	\$ 10,433,680



Table ES-3
City of Deltona, Florida
Water, Wastewater, and Reclaimed Water System

Multi-Year Financial Projections

High-Level Summary	Actual FY	Fiscal Year Ending September 30,										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Adjustments												
Capital Projects - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects - Wastewater	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects - Reclaimed Water	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Capital - Water	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Capital - Wastewater	-	-	-	-	-	-	-	-	-	-	-	-
Departmental Capital - Reclaimed Water	-	-	-	-	-	-	-	-	-	-	-	-
Total Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects as Adjusted												
Capital Projects - Water	\$ 16,613,135	\$ 2,539,314	\$ 1,967,350	\$ 1,947,894	\$ 2,072,700	\$ 2,007,157	\$ 5,816,469	\$ 5,990,963	\$ 6,170,691	\$ 6,355,812	\$ 6,546,487	
Capital Projects - Wastewater	21,812,815	3,526,686	36,672,650	30,657,106	20,713,484	16,724,027	3,183,531	3,279,037	3,377,409	3,478,731	3,583,093	
Capital Projects - Reclaimed Water	12,551,308	3,000,000	-	-	3,817	3,817	-	-	-	-	-	
Departmental Capital - Water	-	-	-	-	-	-	-	-	-	-	-	
Departmental Capital - Wastewater	-	-	-	-	-	-	-	-	-	-	-	
Departmental Capital - Reclaimed Water	-	-	-	-	-	-	-	-	-	-	-	
ADJUSTED CAPITAL EXPENDITURES	\$ 50,977,258	\$ 9,066,000	\$ 38,640,000	\$ 32,605,000	\$ 22,790,000	\$ 18,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579	
Cash Surplus / (Deficiency)												
Base Surplus / (Deficiency)	\$ (40,464,432)	\$ (3,325,055)	\$ (31,918,449)	\$ (24,219,029)	\$ (12,060,432)	\$ (8,756,756)	\$ 1,824,688	\$ 2,487,545	\$ 3,075,682	\$ 3,672,015	\$ 4,304,101	
Less Projects to Be Funded Through Grants	-	-	24,000,000	11,000,000	4,500,000	-	-	-	-	-	-	
Less Projects to Be Funded Through Surtax	-	-	-	-	-	-	-	-	-	-	-	
Less Projects to Be Funded by Developers	-	-	-	-	-	-	-	-	-	-	-	
Less Projects to Be Funded Through Capacity / Impact Fees	1,150,000	200,000	-	1,000,000	400,000	150,000	-	-	-	-	-	
Less Projects to Be Funded Through Proceeds from Existing and Proposed Debt	11,920,634	2,800,000	10,000,000	12,500,000	10,100,000	7,850,000	-	-	-	-	-	
INCREASE / DECREASE IN UNRESTRICTED FUND BALANCES	\$ (27,393,798)	\$ (325,055)	\$ 2,081,551	\$ 280,971	\$ 2,939,568	\$ (756,756)	\$ 1,824,688	\$ 2,487,545	\$ 3,075,682	\$ 3,672,015	\$ 4,304,101	
Debt Service Coverage												
Net Revenue Available for Debt Service	\$ 17,539,002	\$ 13,363,055	\$ 14,711,331	\$ 16,375,393	\$ 18,716,385	\$ 20,371,216	\$ 21,164,495	\$ 22,001,979	\$ 22,863,939	\$ 23,748,523	\$ 24,678,231	
Total Debt Service	7,026,176	7,622,109	8,214,780	8,214,422	8,211,818	10,817,972	10,814,807	10,819,434	10,815,157	10,816,965	10,819,551	
ALL-IN DEBT SERVICE COVERAGE - 2.00x MIN TARGET	2.50	1.75	1.79	1.99	2.28	1.88	1.96	2.03	2.11	2.20	2.28	
Cash Balances												
Beginning of Year Cash Balances	\$ 50,054,696											
Less Construction / Loan Fund Balance	-											
Less Customer Deposits	(851,875)											
Less Debt Service Reserve Account	-											
Less Capacity / Impact Fees	(834,515)											
Less Carryforward Projects	-											
Beginning of Year Fund Balance - Net Cash	\$ 48,368,306	\$ 20,974,508	\$ 20,649,454	\$ 22,731,005	\$ 23,011,976	\$ 25,951,544	\$ 25,194,788	\$ 27,019,476	\$ 29,507,021	\$ 32,582,703	\$ 36,254,718	
Operating/Capital Reserve (Increase/Decrease)	(27,393,798)	(325,055)	2,081,551	280,971	2,939,568	(756,756)	1,824,688	2,487,545	3,075,682	3,672,015	4,304,101	
ENDING CASH RESERVES - \$	\$ 20,974,508	\$ 20,649,454	\$ 22,731,005	\$ 23,011,976	\$ 25,951,544	\$ 25,194,788	\$ 27,019,476	\$ 29,507,021	\$ 32,582,703	\$ 36,254,718	\$ 40,558,819	
Target Minimum Cash Reserves - One Year of Operating Expenses - \$ [2]	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081	
Cash Reserves Balance - % of Operating Expenses [2]	145%	101%	106%	103%	110%	102%	105%	110%	116%	123%	132%	
Cash Reserves Balance - Days Cash on Hand [2]	531	370	387	374	403	373	383	400	422	449	480	



Table ES-3
City of Deltona, Florida
Water, Wastewater, and Reclaimed Water System

Multi-Year Financial Projections

High-Level Summary	Actual FY	Fiscal Year Ending September 30,										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Monthly Bill and Rate Affordability												
Average Monthly Residential Water Bill (5,000 Gallons)	\$ 31.00	\$ 32.85	\$ 34.82	\$ 36.91	\$ 39.12	\$ 40.32	\$ 41.54	\$ 42.78	\$ 44.04	\$ 45.37	\$ 46.73	
Average Monthly Residential Wastewater Bill (5,000 Gallons)	121.35	128.64	136.37	144.56	153.25	157.83	162.58	167.46	172.48	177.67	183.00	
Total Monthly Residential Bill (5,000 Gallons)	\$ 152.35	\$ 161.49	\$ 171.19	\$ 181.47	\$ 192.37	\$ 198.15	\$ 204.12	\$ 210.24	\$ 216.52	\$ 223.04	\$ 229.73	
Amount Increase		\$ 9.14	\$ 9.70	\$ 10.28	\$ 10.90	\$ 5.78	\$ 5.97	\$ 6.12	\$ 6.28	\$ 6.52	\$ 6.69	
Percent Increase		6.0%	6.0%	6.0%	6.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Cumulative Increase - %		6.0%	12.4%	19.1%	26.3%	30.1%	34.0%	38.0%	42.1%	46.4%	50.8%	
Median Household Income in City of Deltona (Monthly) [3]	\$ 6,081	\$ 6,263	\$ 6,451	\$ 6,644	\$ 6,844	\$ 7,049	\$ 7,261	\$ 7,478	\$ 7,703	\$ 7,934	\$ 8,172	
Percent of Median Household Income (Target < 4.5%)	2.51%	2.58%	2.65%	2.73%	2.81%	2.81%	2.81%	2.81%	2.81%	2.81%	2.81%	

Footnotes:

[1] Historical Operating Expenses excluding depreciation are shown as follows:

Expenses Summary	Fiscal Year Ended September 30,					Compound Annual Growth Rate
	2020	2021	2022	2023	2024	
Total Operating Expenses	\$ 10,225,427	\$ 10,657,416	\$ 11,586,966	\$ 13,483,241	\$ 14,724,252	
Percent Change		4.2%	8.7%	16.4%	9.2%	9.5%

[2] Fitch Ratings considers that utilities with the strongest financial profiles would have cash reserve balances equal to at least 100% of annual Operating Expenses.

[3] \$72,967 median household income per United States Census Bureau (www.census.gov) divided by 12 months. Assumed to increase by 3% per year after Fiscal Year 2025.

Additional Personnel	Fiscal Year Ending September 30,										
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Additional Full Time Employees (FTE) per Year	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cumulative Additional FTE	0.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

Table ES-4
City of Deltona, Florida

High-Level Water and Wastewater Financial and Rate Scenario Worksheet

Line No.	Description	Historical 2024	Fiscal Year Ending September 30,										
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Total Charges for Service		\$ 31,458,293	\$ 33,499,765	\$ 35,942,115	\$ 38,562,637	\$ 41,970,964	\$ 44,706,183	\$ 46,632,768	\$ 48,636,134	\$ 50,719,155	\$ 52,884,808	\$ 55,136,175
2	Overall Rate Adjustments		0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	Breakdown By System:												
3	Water and Reclaimed Water System		0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
4	Wastewater System		0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
5	All-In Net Revenues Debt Service Coverage (Target 170%)		250%	175%	179%	199%	228%	188%	196%	203%	211%	220%	228%
6	Debt Service Coverage Target Met?		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7	Amount Available for Pay-As-You-Go Capital Funding After Payment of Operating Expenses and Debt Service		\$ 10,512,826	\$ 5,740,945	\$ 6,496,551	\$ 8,160,971	\$ 10,504,568	\$ 9,553,244	\$ 10,349,688	\$ 11,182,545	\$ 12,048,782	\$ 12,931,558	\$ 13,858,680
8	Ending Unrestricted Cash and Cash Equivalents Balance [1]		\$ 20,974,508	\$ 20,649,454	\$ 22,731,005	\$ 23,011,976	\$ 25,951,544	\$ 25,194,788	\$ 27,019,476	\$ 29,507,021	\$ 32,582,703	\$ 36,254,718	\$ 40,558,819
9	Days Cash on Hand		531	370	387	374	403	373	383	400	422	449	480
10	Target Cash Balance (Recognized Cash Target) [2]		\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081
11	Cash Balance Target Met?		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
12	Residential Bill as % of Median Household Income [2]		2.51%	2.58%	2.65%	2.73%	2.81%	2.81%	2.81%	2.81%	2.81%	2.81%	2.81%
13	Is Rate and Financial Plan Affordable? (< 4.5% MHI)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
14	Residential Water and Wastewater Bill @ 5,000 Gallons Usage		\$ 152.35	\$ 161.49	\$ 171.18	\$ 181.45	\$ 192.34	\$ 198.11	\$ 204.05	\$ 210.17	\$ 216.48	\$ 222.97	\$ 229.66
15	Change in Monthly Bill			9.14	9.69	10.27	10.89	5.77	5.94	6.12	6.31	6.49	6.69
16	Cost Per Gallon of Total Monthly Bill		3.0¢	3.2¢	3.4¢	3.6¢	3.8¢	4.0¢	4.1¢	4.2¢	4.3¢	4.5¢	4.6¢
17	Average of Surveyed Utilities (Assumes 4% Annual Increase)		89.90	93.50	97.24	101.13	105.17	109.38	113.75	118.30	123.04	127.96	133.08
18	Starting Cash and Cash Equivalents Balance		\$ 48,368,306	\$ 20,974,508	\$ 20,649,454	\$ 22,731,005	\$ 23,011,976	\$ 25,951,544	\$ 25,194,788	\$ 27,019,476	\$ 29,507,021	\$ 32,582,703	\$ 36,254,718
19	Year-End Surplus / (Deficiency)		(27,393,798)	(325,055)	2,081,551	280,971	2,939,568	(756,756)	1,824,688	2,487,545	3,075,682	3,672,015	4,304,101
20	Operating Expenses	\$ 14,724,252	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081
21	Increase (Does Not Include Depreciation and Amortization Expenses)		-2.1%	41.2%	5.4%	4.6%	4.8%	4.7%	4.6%	4.6%	4.6%	4.7%	4.6%
22	Total Debt Service [3]		\$ 7,026,176	\$ 7,622,109	\$ 8,214,780	\$ 8,214,422	\$ 8,211,818	\$ 10,817,972	\$ 10,814,807	\$ 10,819,434	\$ 10,815,157	\$ 10,816,965	\$ 10,819,551
	Other Revenue Requirements												
23	Pay-As-You-Go Capital Improvement Program [4]		\$ 37,906,624	\$ 6,066,000	\$ 4,640,000	\$ 8,105,000	\$ 7,790,000	\$ 10,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579
24	Additional Item		-	-	-	-	-	-	-	-	-	-	-
25	Total Other Revenue Requirements		\$ 37,906,624	\$ 6,066,000	\$ 4,640,000	\$ 8,105,000	\$ 7,790,000	\$ 10,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579
26	Gross Revenue Requirements		\$ 59,353,340	\$ 34,053,621	\$ 34,313,105	\$ 38,755,122	\$ 39,507,701	\$ 46,175,352	\$ 45,562,748	\$ 47,021,314	\$ 48,541,082	\$ 50,141,183	\$ 51,797,211
	Less Income and Funds from Other Sources												
27	Other Operating Revenue		\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643
28	Grant Reimbursements		-	-	-	-	-	-	-	-	-	-	-
29	Impact Fees Used to Pay City Debt Service		-	-	225,000	225,000	225,000	425,000	475,000	575,000	575,000	575,000	575,000
30	Unrestricted Interest Income		501,249	228,800	227,541	248,457	251,304	287,412	279,669	297,725	322,609	353,390	390,137
31	Net Revenue Requirements		\$ 57,271,448	\$ 32,244,177	\$ 32,279,920	\$ 36,701,022	\$ 37,450,753	\$ 43,882,296	\$ 43,227,436	\$ 44,567,946	\$ 46,062,830	\$ 47,632,149	\$ 49,251,430
	Revenue from Existing Rates												
32	System Revenue	\$ 28,014,246	\$ 29,877,650	\$ 30,544,614	\$ 31,020,557	\$ 31,496,500	\$ 32,452,146	\$ 33,407,792	\$ 33,883,734	\$ 34,359,677	\$ 34,835,620	\$ 35,311,563	\$ 35,787,506
33	Prior Year Rate Adjustment		-	-	1,861,233	3,892,967	6,198,879	8,768,776	10,177,023	11,660,362	13,221,604	14,863,659	16,589,542
34	Total Applicable Rate Revenue		\$ 29,877,650	\$ 30,544,614	\$ 32,881,791	\$ 35,389,467	\$ 38,651,025	\$ 42,176,567	\$ 44,060,757	\$ 46,020,039	\$ 48,057,224	\$ 50,175,222	\$ 52,377,048
35	Rate Adjustments		0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
36	Effective Months		12	9	9	9	9	9	9	9	9	9	9
37	Percent of Current Year Effective		100.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
38	Revenue from Current Rate Adjustment w/ Effective Months		\$ -	\$ 1,374,508	\$ 1,479,681	\$ 1,592,526	\$ 1,739,296	\$ 948,973	\$ 991,367	\$ 1,035,451	\$ 1,081,288	\$ 1,128,942	\$ 1,178,484

Table ES-4
City of Deltona, Florida

High-Level Water and Wastewater Financial and Rate Scenario Worksheet

Line No.	Description	Historical 2024	Fiscal Year Ending September 30,										
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
39	Total Revenue w/ Effective Months		\$ 29,877,650	\$ 31,919,122	\$ 34,361,471	\$ 36,981,993	\$ 40,390,321	\$ 43,125,540	\$ 45,052,124	\$ 47,055,490	\$ 49,138,512	\$ 51,304,164	\$ 53,555,531
40	Revenue Surplus/(Deficiency) Under Proposed Rates		\$ (27,393,798)	\$ (325,055)	\$ 2,081,551	\$ 280,971	\$ 2,939,568	\$ (756,756)	\$ 1,824,688	\$ 2,487,545	\$ 3,075,682	\$ 3,672,015	\$ 4,304,101
41	Revenue Surplus/(Deficiency) as % of Revenue		-91.7%	-1.0%	6.1%	0.8%	7.3%	-1.8%	4.1%	5.3%	6.3%	7.2%	8.0%

Footnotes:

- [1] Does not include cash balances in capacity fee funds or construction funds from debt financing.
[2] Amounts derived as follows:

Cash Target

120 Days of Rate Revenue	\$ 9,822,789	\$ 10,493,958	\$ 11,296,922	\$ 12,158,464	\$ 13,279,010	\$ 14,178,260	\$ 14,811,657	\$ 15,470,298	\$ 16,155,127	\$ 16,867,122	\$ 17,607,298
Annual Depreciation Expense	6,053,284	6,053,284	6,053,284	6,053,284	6,053,284	6,053,284	6,053,284	6,053,284	6,053,284	6,053,284	6,053,284
Total	\$ 15,876,073	\$ 16,547,242	\$ 17,350,206	\$ 18,211,748	\$ 19,332,294	\$ 20,231,544	\$ 20,864,941	\$ 21,523,582	\$ 22,208,411	\$ 22,920,406	\$ 23,660,582
180 Days of Rate Revenue	\$ 14,734,183	\$ 15,740,937	\$ 16,945,383	\$ 18,237,695	\$ 19,918,514	\$ 21,267,390	\$ 22,217,486	\$ 23,205,447	\$ 24,232,691	\$ 25,300,684	\$ 26,410,947
365 Days Cash on Hand	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081
Recognized Cash Target	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081

Debt Service Coverage Target

All-In Debt Service Coverage Target

170%

Median Household Income

Median Household Income	\$ 72,967	\$ 75,156	\$ 77,411	\$ 79,733	\$ 82,125	\$ 84,589	\$ 87,126	\$ 89,740	\$ 92,432	\$ 95,205	\$ 98,062
Not-to-Exceed Target (Rating Agencies: 2%; EPA: 4.5%)	<u>4.5%</u>										

- [3] Breakdown of debt service is as follows:

Taxable Utility System Revenue Refunding Bonds, Series 2021	\$ 4,749,901	\$ 4,752,039	\$ 4,750,915	\$ 4,750,557	\$ 4,747,953	\$ 4,749,749	\$ 4,746,583	\$ 4,751,210	\$ 4,746,934	\$ 4,748,741	\$ 4,751,327
SRF Loan WW641800	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450
SRF Loan WW641830	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895
SRF Loan 641860	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930
Additional Senior Lien Debt 1	-	593,795	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590
Additional Junior Lien Debt 1	-	-	-	-	-	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588
Additional Junior Lien Debt 2	-	-	-	-	-	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771
Total	\$ 7,026,176	\$ 7,622,109	\$ 8,214,780	\$ 8,214,422	\$ 8,211,818	\$ 10,817,972	\$ 10,814,807	\$ 10,819,434	\$ 10,815,157	\$ 10,816,965	\$ 10,819,551

- [4] Represents capital needs not funded through debt, capacity fees, surtaxes, grants, or developer contributions.

SECTION 1

Financial Forecast

SECTION 1:

FINANCIAL FORECAST

1-1: Introduction

The City of Deltona (the "City") is located in southwest Florida in southern Sarasota County (the "County") and occupies about 40.8 square miles. Based on information developed by the Bureau of Economic and Business Research of the University of Florida ("BEER") and published on the website of the State of Florida Office of Economic and Demographic Research ("EDR"), the City's total population as of April 1, 2025 was 98,792. As reported by the EDR, the City is the largest municipality located in the County out of 17 municipalities.

1-2: Existing Monthly User Rates

The City's current water, wastewater, and reclaimed water user rates have been in effect since December 1, 2024. The adopted monthly rates include i) a flat or constant base facility charge for each service that is predicated on the size of the meter; ii) for the water system, a consumption charge consisting of inclining blocked rates to promote water conservation; iii) for the reclaimed water system, a constant volumetric flow charge based on consumption; and iv) for the wastewater system, two price blocks based on metered water consumption. The first 2,000 gallons of wastewater service are included in the wastewater base facility charge. A surcharge of 25% is applied to the rates for customers located outside the City limits as allowed per Florida Statute 180.191. Most utilities in Florida providing service to customers outside the municipal boundaries apply a 25% outside-municipality surcharge to their rates.

Table ES-1 in the executive summary of this report shows the existing shows the existing monthly water, wastewater, and reclaimed water user rates.

1-3: Water System Customer Statistics

About 80% of the Utility's customer base has only water service. During the Fiscal Year 2024 (the most recent fiscal year available at the commencement of the study), it is estimated that the City's utility service requirements included providing water service to an average of 36,216 domestic and irrigation water accounts and 38,884 water equivalent residential connections ("ERCs") based on meter equivalency factors as shown in Table 1-1 at the end of this section. An ERC represents the annual average use of an individually metered residential (single-family) customer. For the determination of the estimated number of ERCs served, such estimates were based on the use of meter equivalent factors applied to the meters in service. The meter equivalent factors were based on information published by the American Water Works Association (AWWA), which documents the capacities of the various meter sizes typically used by

Florida utilities in the establishment of monthly base facility charges, including the Florida Public Service Commission (FPSC) and the City. The meter equivalent factors are based on the equivalent hydraulic throughput capacity of the meters and are shown in the following Exhibit 1-1 by meter size:

Exhibit 1-1: Meter Equivalent Factors

Meter Size (Inches)	Meter Equivalent (ERC Factor)
5/8" and 3/4"	1
1"	2.5
1-1/2"	5
2"	8
3"	15
4"	25
6"	50
8"	80
10"	115
12"	215

Table 1-1 at the end of this section shows the detailed projected water system customer statistics, which are based on discussions with the City staff.

1-4: Wastewater System Customer Statistics

During the Fiscal Year 2024, it is estimated that the City’s utility service requirements included providing wastewater service to an average of 7,222 wastewater accounts and 8,113 wastewater ERCs based on meter equivalency factors as shown in Exhibit 1-1 in this section. Table 1-1 at the end of this section shows the assumed customer growth for the wastewater system during the Forecast Period, which is based on discussions with the City staff. Incremental growth of the wastewater system is anticipated due to the City's septic-to-sewer program.

1-5: Reclaimed Water System Customer Statistics

During the Fiscal Year 2024, it is estimated that the City’s utility service requirements included providing reclaimed water service to an average of 1,591 reclaimed water accounts and 1,920 reclaimed water ERCs based on meter equivalency factors as shown in Table 1-1 at the end of this section. Table 1-1 at the end of this section shows the detailed projected reclaimed water system customer statistics.

1-6: Revenues Under Existing Monthly User Rates

The forecast of revenues from existing water, wastewater, and reclaimed water rates was based on i) the projection of System accounts and corresponding water, wastewater, and reclaimed water consumption as shown in Table 1-1; and ii) the existing rates for monthly water, wastewater, and reclaimed water

service as currently adopted by the City. A summary of the estimated water, wastewater, and reclaimed water user rate revenues derived under existing rates is included in Table 1-2 at the end of this section.

1-7: Revenue Requirements – Principal Assumptions and Considerations

The costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and expansions, are generally considered as the revenue requirements of a public utility such as the City's System. The sum of these costs, after adjusting for other operating and non-operating (e.g., interest income, impact fees available to pay expansion-related debt service) revenues available to the utility, represents the net revenue requirements of a utility system that must be funded from the monthly user charges or rates. The following is a summary of the net revenue requirements derivation:

- + Cost of Operation and Maintenance
- + Debt Service Payments (Senior and Subordinate)
- + Transfers and Administration Payments
- + Capital Project Financing
- + Working Capital Reserves / Financial Compliance
- Other Operating Revenue and Other Funding Sources
- Interest Income
-
- = Net Revenue Requirements (Funded from User Rates)

Net revenue requirements signify the expenditure levels required to be recovered from monthly user fees or rates. The development of the net revenue requirements of the System is a critical component of the analysis since utility rates should be designed to fully recover the cost of providing service.

The financial evaluation contained in this utility rate analysis covered projections for the 11 fiscal year period of October 1, 2024 through September 30, 2035 (previously defined as the "Forecast Period"). A forecast of System operations was prepared to i) assess the adequacy of utility rates in the near future; ii) recognize potential cost recovery strategies based on the phase-in of any required rate adjustments to meet the projected revenue requirements and finance identified capital expenditure requirements; and iii) examine the financial implications of alternatives to funding the System's multi-year capital improvement program.

The projected revenue requirements are shown in Tables 1-3, 1-4, and 1-5 at the end of this section for the water system, wastewater system, and reclaimed water system, respectively, while the combined System revenue requirements are shown in Table 1-6. In the preparation of the financial projections contained in this report and the conclusions that follow, GovRates has made certain assumptions with respect to conditions that may occur in the future. While we believe the assumptions are reasonable and based on the best available information for the purpose of this report, they are dependent upon future events, and actual conditions may differ from those assumed. We recommend that the City continue to compare actual results with the projections contained in this report to ensure that the Utility's rates continue to be sufficient.

For the purposes of the financial projections, the principal considerations and assumptions were either made by us or provided to us by others. These considerations and assumptions include the following:

1. Projected revenues from current rates and charges for the City's water, wastewater, and reclaimed water system have been based on the schedule of rates and charges currently in effect. Such rates were applied to the customer and sales usage forecast discussed previously.
2. The water and wastewater capital charges / impact fees to be collected by the City during the projection period were assumed to be utilized for funding growth-related capital projects or growth-related debt service. The assumed impact fee collections were based on a review of historical collections and discussions with City staff. Within these projections, we have assumed the implementation of the proposed impact fee increases discussed in this report.
3. The adopted Fiscal Year 2025 and proposed Fiscal Year 2026 Operating and Capital Budgets as provided by the City served as the baseline for the expenditure projections for the remainder of the Forecast Period and the underlying assumptions contained in these budgets were considered reasonable and to reflect anticipated operations. The budgeted operating expenses were compared with actual historical results and trends in operating expenses.
4. Table 1-7 at the end of this section summarizes i) the budgeted Fiscal Year 2025 and Fiscal Year 2026 operations and maintenance expenses for the System; ii) the adjustments made to the forecast for known operational and ratemaking considerations; and iii) the allocation of such expenses among the water, wastewater, and reclaimed water systems. The cost allocations were based on i) the functional nature of each cost center; ii) the purpose of such cost center and the specific costs reflected in such cost center; and iii) discussions with City staff.

The operation and maintenance expenses for the water, wastewater, and reclaimed water systems identified for the Fiscal Year 2026 were projected for the remaining nine (9) years of the Forecast Period (through Fiscal Year 2035). These projections are displayed on Tables 1-8, 1-9, and 1-10 at the end of this section for the water, wastewater, and reclaimed water systems, respectively, while Table 1-11 shows the projected operation and maintenance expenses on a combined basis. Major cost escalation factors assumed for the Fiscal Year 2027 and beyond were based on discussions with City staff and include:

- Salaries and Wages: 4% per year
- Health Insurance: 10% per year
- Repair and Maintenance Expenses: 4% per year
- Property / General Insurance: 4% per year
- Electricity Commodity Cost: 4% per year
- Chemicals Commodity Cost: 4% per year
- Fuel Commodity Cost: 5% per year
- General Inflation: 3% per year

It was assumed that prices would stabilize during the Forecast Period. To the extent that operating expenses are significantly higher than what has been assumed, the rate and financial plan may need to be adjusted.

5. The projection of variable costs for water and wastewater systems operations, which would include such expenses as chemicals and utility services (electricity), was based on the projected growth in water and wastewater flow, respectively, plus an allowance for inflationary cost increases.
6. For the purposes of this analysis, amounts associated with depreciation and amortization expenses have not been recognized. These expenditures are non-cash in nature and are also not considered as operating expenses for ratemaking purposes under the flow of funds provision of the City's bond resolution. Therefore, such amounts have not been recognized as a revenue requirement to be recovered from rates for the Forecast Period. It should be noted that an allowance for the funding of capital projects, renewals and replacements, and/or reserves has been recognized that essentially provides for the cash funding of these expenses.
7. The System's outstanding debt consists of one senior lien revenue bond issue and multiple SRF loans. To fund a portion of the multi-year capital improvement program, it was assumed that approximately \$55.2 million in capital needs would be financed through a combination of additional low-cost SRF loans (\$40.5 million), which typically have a term of 20 years, and 20-year bank loans (\$14.7 million). Table 1-12 at the end of this section contains a summary of projected debt service payments during the Forecast Period. Table 1-13 at the end of this section indicates the projects assumed for debt financing. The additional SRF loans are for the wastewater plant upgrades and expansions.
8. The projected capital expenditures through the Fiscal Year ending September 30, 2035 for the water, wastewater, and reclaimed water systems were based on discussions with the City staff. Table 1-13 at the end of this section provides a detailed listing of the capital projects for the water, wastewater, and reclaimed water systems, as well as projected funding sources for such projects within the analysis period.
9. Interest income has been recognized as an available revenue source to fund the expenditure needs of the System. For the Forecast Period, interest income was based on estimated balances in unrestricted funds as defined in the Bond Resolution. Thus, for the determination of the revenue requirements from rates, no earnings have been reflected on balances in the capacity fee funds or in the Construction Fund established from proceeds derived from the issuance of senior lien obligations to fund capital projects. Although the restricted earnings are available for capital project funding, the earnings are not being considered as being available to fund utility operating expenses since such earnings are restricted to the account pursuant to the Bond Resolution. As such, the earnings on the restricted funds are not included in the development of the revenue requirements of the City's utility system.

In the development of the estimated interest earnings, a conservative average interest rate of 1.00% was assumed to be earned on the estimated average fund balances throughout the Forecast Period. This interest rate is based on recent earning performance results of the utility, discussions with the

City, and a review of earnings performance of available investment vehicles to the City (e.g., State Board of Administration). The intent of this assumption is for the Utility not to rely on interest income to meet its funding requirements.

Table 1-14 at the end of this section contains the projection of fund balances and interest income.

10. The City receives other operating revenues from miscellaneous charges for specific customer service requests or needs which serve to reduce rate revenue requirements. Examples of such revenues include connection fees, premise visit charges, late fees, returned check charges, and bulk customer sales. Such amounts were generally held constant during the Forecast Period.

Table 1-15 at the end of this section contains the projection of other operating revenues.

1-8: Summary of Water, Wastewater, and Reclaimed Water Revenue Requirements

As shown in Tables 1-3, 1-4, and 1-5 at the end of this section and as communicated in the executive summary of this report, 6.0% annual water, wastewater, and reclaimed water revenue increases have been recognized through the Fiscal Year 2029, followed by a 3.0% adjustment in Fiscal Year 2030. Beyond Fiscal Year 2030, it is assumed that the City will implement annual increases based on changes in the ENR Construction Cost Index. These adjustments are based on the assumptions discussed throughout this report.

1-8: Debt Service Coverage and Rate Covenants

A significant financial parameter of the System is the ability to be in compliance with the rate covenants defined in the Bond Resolution. Among other things, the Bond Resolution contains certain covenants which must be satisfied, the purpose of which is to provide a surety to the bondholders that the debt payments will be made during the term of such bonds. Generally, these covenants are in the form of i) certain debt service coverage ratios which are applicable to the level of rates charged and the revenue margins achieved; ii) application of funds; and iii) certain requirements associated with the provision of service.

The Utility's Bond Resolution contains a covenant under which the City will establish rates to provide:

"(a) Net Revenues in each Fiscal Year sufficient to pay 110% of the Bond Service Requirement on all Outstanding Bonds in the applicable Bond Year or (b) Net Revenues in each Fiscal Year sufficient to pay 105% of the Bond Service Requirement on all Outstanding Bonds in the applicable Bond Year and Net Revenues and Impact Fees, in each Fiscal Year sufficient to pay at least 120% of the Bond Service Requirement on all Outstanding Bonds in the applicable Bond Year."

The Bond Year is defined in the Bond Resolution as the City's Fiscal Year. The City's SRF loan agreements contain a covenant under which the City shall maintain rates and charges for the services furnished by the System that are sufficient to provide, in each Fiscal Year:

"Pledged Revenues equal to or exceeding 1.15 times the sum of the Semiannual Loan Payments due in such Fiscal Year. In addition, the Local Borrower shall satisfy the coverage requirements of all senior and parity debt obligations."

Table 1-16 at the end of this section summarizes the ability of the System Net Revenues to meet the rate covenant provisions of the Bond Resolution and SRF loan agreements. Assuming the adoption of the proposed rate adjustments, the Net Revenues of the water, wastewater, and reclaimed water system are expected to meet all of the rate covenant requirements.

1-9: Projected Sources and Uses of Funds

To provide additional information to the City, a summary of the projected sources and uses of funds for each of the Utility's major funds is shown in Table 1-17 at the end of this section. The projected sources equal the projected uses.

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

Line No.	Description	Historical					Fiscal Year Ending September 30,										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
WATER																	
Inside City																	
Single Family Residential - Inside City																	
1	Average Monthly Customers	32,569	33,009	33,581	33,884	34,201	34,491	34,766	35,016	35,266	35,516	35,766	36,016	36,266	36,516	36,766	37,016
2	Change in Average Monthly Accounts		440	572	303	317	290	275	250	250	250	250	250	250	250	250	250
3	Average Monthly ERCs	33,541	33,969	34,548	34,855	35,201	35,491	35,766	36,016	36,266	36,516	36,766	37,016	37,266	37,516	37,766	38,016
4	Average Monthly ERCs Per Customer	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
5	Annual Water Sales (kgal)	2,114,855	2,098,407	2,089,243	2,078,492	2,086,055	2,105,938	2,122,664	2,137,868	2,153,073	2,168,277	2,183,482	2,198,687	2,213,891	2,229,096	2,244,301	2,259,505
6	Average Monthly Water Sales Per Customer (kgal)	5.41	5.30	5.18	5.11	5.08	5.09	5.09	5.09	5.09	5.09	5.09	5.09	5.09	5.09	5.09	5.09
7	Average Monthly Water Sales Per ERC (kgal)	5.25	5.15	5.04	4.97	4.94	4.94	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95
Multifamily Residential - Inside City																	
8	Average Monthly Customers	330	344	350	354	358	360	361	362	363	364	365	366	367	368	369	370
9	Change in Average Monthly Accounts		14	6	4	4	2	1	1	1	1	1	1	1	1	1	1
10	Average Monthly ERCs	337	351	357	361	367	369	370	371	372	373	374	375	376	377	378	379
11	Average Monthly ERCs Per Customer	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
12	Annual Water Sales (kgal)	14,018	14,023	14,747	14,801	14,218	14,150	14,189	14,228	14,267	14,305	14,344	14,383	14,422	14,460	14,499	14,538
13	Average Monthly Water Sales Per Customer (kgal)	3.54	3.40	3.51	3.48	3.31	3.28	3.28	3.28	3.28	3.28	3.27	3.27	3.27	3.27	3.27	3.27
14	Average Monthly Water Sales Per ERC (kgal)	3.47	3.33	3.44	3.42	3.23	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Multifamily Commercial - Inside City																	
15	Average Monthly Customers	42	42	46	46	46	46	46	46	46	46	46	46	46	46	46	46
16	Change in Average Monthly Accounts		0	4	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Average Monthly ERCs	65	65	104	104	104	104	104	104	104	104	104	104	104	104	104	104
18	Average Monthly ERCs Per Customer	1.54	1.54	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
19	Annual Water Sales (kgal)	5,361	5,310	5,658	5,666	6,104	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642	5,642
20	Average Monthly Water Sales Per Customer (kgal)	10.64	10.54	10.25	10.26	11.06	10.22	10.22	10.22	10.22	10.22	10.22	10.22	10.22	10.22	10.22	10.22
21	Average Monthly Water Sales Per ERC (kgal)	6.93	6.86	4.56	4.56	4.91	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54
Commercial - Inside City																	
22	Average Monthly Customers	484	484	480	488	486	486	486	486	486	486	486	486	486	486	486	486
23	Change in Average Monthly Accounts		0	(4)	8	(2)	0	0	0	0	0	0	0	0	0	0	0
24	Average Monthly ERCs	1,483	1,493	1,496	1,554	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525	1,525
25	Average Monthly ERCs Per Customer	3.06	3.08	3.12	3.18	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
26	Annual Water Sales (kgal)	91,189	91,998	83,585	84,404	84,034	81,964	81,964	81,964	81,964	81,964	81,964	81,964	81,964	81,964	81,964	81,964
27	Average Monthly Water Sales Per Customer (kgal)	15.70	15.84	14.51	14.41	14.41	14.05	14.05	14.05	14.05	14.05	14.05	14.05	14.05	14.05	14.05	14.05
28	Average Monthly Water Sales Per ERC (kgal)	5.13	5.14	4.66	4.53	4.59	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
Mixed Commercial / Residential - Inside City																	
29	Average Monthly Customers	99	98	98	98	98	98	98	98	98	98	98	98	98	98	98	98
30	Change in Average Monthly Accounts		(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Average Monthly ERCs	108	107	107	107	107	107	107	107	107	107	107	107	107	107	107	107
32	Average Monthly ERCs Per Customer	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09
33	Annual Water Sales (kgal)	5,886	5,276	5,363	5,917	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385
34	Average Monthly Water Sales Per Customer (kgal)	4.95	4.49	4.56	5.03	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
35	Average Monthly Water Sales Per ERC (kgal)	4.56	4.13	4.20	4.63	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21
Hydrant																	
36	Average Monthly Customers	19	27	25	23	20	20	20	20	20	20	20	20	20	20	20	20
37	Change in Average Monthly Accounts		8	(2)	(2)	(3)	0	0	0	0	0	0	0	0	0	0	0
38	Average Monthly ERCs	215	293	263	240	209	209	209	209	209	209	209	209	209	209	209	209
39	Average Monthly ERCs Per Customer	11.32	10.85	10.52	10.43	10.45	10.45	10.45	10.45	10.45	10.45	10.45	10.45	10.45	10.45	10.45	10.45
40	Annual Water Sales (kgal)	2,324	5,595	7,583	2,651	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255
41	Average Monthly Water Sales Per Customer (kgal)	10.20	17.27	25.28	9.60	5.23	5.23	5.23	5.23	5.23	5.23	5.23	5.23	5.23	5.23	5.23	5.23
42	Average Monthly Water Sales Per ERC (kgal)	0.90	1.59	2.40	0.92	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

Line No.	Description	Historical					Fiscal Year Ending September 30,										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Bulk																	
43	Average Monthly Customers	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5
44	Change in Average Monthly Accounts		0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
45	Average Monthly ERCs	323	323	323	323	328	328	328	328	328	328	328	328	328	328	328	328
46	Average Monthly ERCs Per Customer	80.75	80.75	80.75	80.75	65.60	65.60	65.60	65.60	65.60	65.60	65.60	65.60	65.60	65.60	65.60	65.60
47	Annual Water Sales (kgal)	20,046	15,514	15,013	14,935	12,967	12,967	12,967	12,967	12,967	12,967	12,967	12,967	12,967	12,967	12,967	12,967
48	Average Monthly Water Sales Per Customer (kgal)	417.63	323.21	312.78	311.14	216.12	216.12	216.12	216.12	216.12	216.12	216.12	216.12	216.12	216.12	216.12	216.12
49	Average Monthly Water Sales Per ERC (kgal)	5.17	4.00	3.87	3.85	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29
Total Water Inside City Without Irrigation																	
50	Average Monthly Customers	33,547	34,008	34,584	34,897	35,214	35,506	35,782	36,033	36,284	36,535	36,786	37,037	37,288	37,539	37,790	38,041
51	Change in Average Monthly Accounts		461	576	313	317	292	276	251	251	251	251	251	251	251	251	251
52	Average Monthly ERCs	36,071	36,600	37,196	37,543	37,839	38,131	38,407	38,658	38,909	39,160	39,411	39,662	39,913	40,164	40,415	40,666
53	Average Monthly ERCs Per Customer	1.08	1.08	1.08	1.08	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07
54	Annual Water Sales (kgal)	2,253,680	2,236,123	2,221,191	2,206,865	2,210,018	2,227,303	2,244,067	2,259,311	2,274,554	2,289,797	2,305,041	2,320,284	2,335,527	2,350,771	2,366,014	2,381,258
55	Average Monthly Water Sales Per Customer (kgal)	5.60	5.48	5.35	5.27	5.23	5.23	5.23	5.23	5.22	5.22	5.22	5.22	5.22	5.22	5.22	5.22
56	Average Monthly Water Sales Per ERC (kgal)	5.21	5.09	4.98	4.90	4.87	4.87	4.87	4.87	4.87	4.87	4.87	4.88	4.88	4.88	4.88	4.88
Outside City																	
Single Family Residential - Outside City																	
57	Average Monthly Customers	607	612	614	615	621	622	623	624	625	626	627	628	629	630	631	632
58	Change in Average Monthly Accounts		5	2	1	6	1	1	1	1	1	1	1	1	1	1	1
59	Average Monthly ERCs	640	646	648	649	658	659	660	661	662	663	664	665	666	667	668	669
60	Average Monthly ERCs Per Customer	1.05	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06
61	Annual Water Sales (kgal)	29,856	29,611	29,529	30,215	29,242	29,287	29,332	29,378	29,423	29,469	29,514	29,559	29,605	29,650	29,695	29,741
62	Average Monthly Water Sales Per Customer (kgal)	4.10	4.03	4.01	4.09	3.92	3.92	3.92	3.92	3.92	3.92	3.92	3.92	3.92	3.92	3.92	3.92
63	Average Monthly Water Sales Per ERC (kgal)	3.89	3.82	3.80	3.88	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Multifamily Residential - Outside City																	
64	Average Monthly Customers	0	0	1	2	2	2	2	2	2	2	2	2	2	2	2	2
65	Change in Average Monthly Accounts		0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
66	Average Monthly ERCs	0	0	1	2	2	2	2	2	2	2	2	2	2	2	2	2
67	Average Monthly ERCs Per Customer	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
68	Annual Water Sales (kgal)	0	0	394	382	167	167	167	167	167	167	167	167	167	167	167	167
69	Average Monthly Water Sales Per Customer (kgal)	0.00	0.00	32.82	15.93	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98
70	Average Monthly Water Sales Per ERC (kgal)	0.00	0.00	32.82	15.93	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98
Commercial - Outside City																	
71	Average Monthly Customers	21	21	21	23	24	24	24	24	24	24	24	24	24	24	24	24
72	Change in Average Monthly Accounts		0	0	2	1	0	0	0	0	0	0	0	0	0	0	0
73	Average Monthly ERCs	101	101	101	107	108	108	108	108	108	108	108	108	108	108	108	108
74	Average Monthly ERCs Per Customer	4.81	4.81	4.81	4.65	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
75	Annual Water Sales (kgal)	6,044	7,798	7,242	8,227	8,703	8,366	8,366	8,366	8,366	8,366	8,366	8,366	8,366	8,366	8,366	8,366
76	Average Monthly Water Sales Per Customer (kgal)	23.98	30.94	28.74	29.81	30.22	29.05	29.05	29.05	29.05	29.05	29.05	29.05	29.05	29.05	29.05	29.05
77	Average Monthly Water Sales Per ERC (kgal)	4.99	6.43	5.98	6.41	6.72	6.46	6.46	6.46	6.46	6.46	6.46	6.46	6.46	6.46	6.46	6.46
Bulk - Outside City																	
78	Average Monthly Customers	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3
79	Change in Average Monthly Accounts		0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Average Monthly ERCs	81	81	131	131	101	101	101	101	101	101	101	101	101	101	101	101
81	Average Monthly ERCs Per Customer	40.50	40.50	43.67	43.67	33.67	33.67	33.67	33.67	33.67	33.67	33.67	33.67	33.67	33.67	33.67	33.67
82	Annual Water Sales (kgal)	45,454	52,029	81,926	8,531	19,179	19,179	19,179	19,179	19,179	19,179	19,179	19,179	19,179	19,179	19,179	19,179
83	Average Monthly Water Sales Per Customer (kgal)	1,893.92	2,167.88	2,275.72	236.97	532.74	532.74	532.74	532.74	532.74	532.74	532.74	532.74	532.74	532.74	532.74	532.74
84	Average Monthly Water Sales Per ERC (kgal)	46.76	53.53	52.12	5.43	15.82	15.82	15.82	15.82	15.82	15.82	15.82	15.82	15.82	15.82	15.82	15.82

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

Line No.	Description	Historical					Fiscal Year Ending September 30,										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Total Water Outside City Without Irrigation																	
85	Average Monthly Customers	630	635	639	643	650	651	652	653	654	655	656	657	658	659	660	661
86	Change in Average Monthly Accounts		5	4	4	7	1	1	1	1	1	1	1	1	1	1	1
87	Average Monthly ERCs	822	828	881	889	869	870	871	872	873	874	875	876	877	878	879	880
88	Average Monthly ERCs Per Customer	1.30	1.30	1.38	1.38	1.34	1.34	1.34	1.34	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33
89	Annual Water Sales (kgal)	81,354	89,437	119,091	47,355	57,291	56,999	57,045	57,090	57,136	57,181	57,226	57,272	57,317	57,362	57,408	57,453
90	Average Monthly Water Sales Per Customer (kgal)	10.76	11.74	15.53	6.14	7.35	7.30	7.29	7.29	7.28	7.27	7.27	7.26	7.26	7.25	7.25	7.24
91	Average Monthly Water Sales Per ERC (kgal)	8.25	9.00	11.26	4.44	5.49	5.46	5.46	5.46	5.45	5.45	5.45	5.45	5.45	5.44	5.44	5.44
Total Water Without Irrigation																	
92	Average Monthly Customers	34,177	34,643	35,223	35,540	35,864	36,157	36,434	36,686	36,938	37,190	37,442	37,694	37,946	38,198	38,450	38,702
93	Change in Average Monthly Accounts		466	580	317	324	293	277	252	252	252	252	252	252	252	252	252
94	Average Monthly ERCs	36,892	37,428	38,077	38,432	38,708	39,001	39,278	39,530	39,782	40,034	40,286	40,538	40,790	41,042	41,294	41,546
95	Average Monthly ERCs Per Customer	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.07	1.07	1.07	1.07
96	Annual Water Sales (kgal)	2,335,034	2,325,560	2,340,282	2,254,220	2,267,309	2,284,303	2,301,112	2,316,401	2,331,690	2,346,978	2,362,267	2,377,556	2,392,844	2,408,133	2,423,422	2,438,711
97	Average Monthly Water Sales Per Customer (kgal)	5.69	5.59	5.54	5.29	5.27	5.26	5.26	5.26	5.26	5.26	5.26	5.26	5.25	5.25	5.25	5.25
98	Average Monthly Water Sales Per ERC (kgal)	5.27	5.18	5.12	4.89	4.88	4.88	4.88	4.88	4.88	4.89	4.89	4.89	4.89	4.89	4.89	4.89
IRRIGATION																	
Inside City																	
Single Family Residential Irrigation - Inside City																	
99	Average Monthly Customers	442	304	300	274	252	252	252	252	252	252	252	252	252	252	252	252
100	Change in Average Monthly Accounts		(138)	(4)	(26)	(22)	0	0	0	0	0	0	0	0	0	0	0
101	Average Monthly ERCs	501	359	363	337	315	315	315	315	315	315	315	315	315	315	315	315
102	Average Monthly ERCs Per Customer	1.13	1.18	1.21	1.23	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
103	Annual Water Sales (kgal)	20,731	19,645	20,077	17,543	17,462	16,329	16,329	16,329	16,329	16,329	16,329	16,329	16,329	16,329	16,329	16,329
104	Average Monthly Water Sales Per Customer (kgal)	3.91	5.39	5.58	5.34	5.77	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
105	Average Monthly Water Sales Per ERC (kgal)	3.45	4.56	4.61	4.34	4.62	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32
Multifamily Residential Irrigation - Inside City																	
106	Average Monthly Customers	0	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1
107	Change in Average Monthly Accounts		1	0	1	(1)	0	0	0	0	0	0	0	0	0	0	0
108	Average Monthly ERCs	0	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3
109	Average Monthly ERCs Per Customer	0.00	2.50	2.50	1.75	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
110	Annual Water Sales (kgal)	0	0	97	37	145	145	145	145	145	145	145	145	145	145	145	145
111	Average Monthly Water Sales Per Customer (kgal)	0.00	0.03	8.09	1.55	12.12	12.12	12.12	12.12	12.12	12.12	12.12	12.12	12.12	12.12	12.12	12.12
112	Average Monthly Water Sales Per ERC (kgal)	0.00	0.01	3.23	0.88	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
Multifamily Commercial Irrigation - Inside City																	
113	Average Monthly Customers	2	2	8	8	8	8	8	8	8	8	8	8	8	8	8	8
114	Change in Average Monthly Accounts		0	6	0	0	0	0	0	0	0	0	0	0	0	0	0
115	Average Monthly ERCs	4	4	22	22	22	22	22	22	22	22	22	22	22	22	22	22
116	Average Monthly ERCs Per Customer	1.75	1.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
117	Annual Water Sales (kgal)	24	4	561	379	102	102	102	102	102	102	102	102	102	102	102	102
118	Average Monthly Water Sales Per Customer (kgal)	0.98	0.17	5.84	3.95	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06
119	Average Monthly Water Sales Per ERC (kgal)	0.56	0.10	2.12	1.44	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39
Commercial Irrigation - Inside City																	
120	Average Monthly Customers	86	81	80	81	81	81	81	81	81	81	81	81	81	81	81	81
121	Change in Average Monthly Accounts		(5)	(1)	1	0	0	0	0	0	0	0	0	0	0	0	0
122	Average Monthly ERCs	241	253	245	246	239	239	239	239	239	239	239	239	239	239	239	239
123	Average Monthly ERCs Per Customer	2.80	3.12	3.06	3.03	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94
124	Annual Water Sales (kgal)	23,470	20,772	21,315	21,135	15,640	15,263	15,263	15,263	15,263	15,263	15,263	15,263	15,263	15,263	15,263	15,263
125	Average Monthly Water Sales Per Customer (kgal)	22.74	21.37	22.20	21.74	16.09	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70	15.70
126	Average Monthly Water Sales Per ERC (kgal)	8.13	6.86	7.26	7.17	5.46	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

Line No.	Description	Historical					Fiscal Year Ending September 30,										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Mixed Commercial / Residential Irrigation - Inside City																	
127	Average Monthly Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
128	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	Average Monthly ERCs	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
130	Average Monthly ERCs Per Customer	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
131	Annual Water Sales (kgal)	544	456	450	591	609	609	609	609	609	609	609	609	609	609	609	609
132	Average Monthly Water Sales Per Customer (kgal)	45.37	37.98	37.50	49.26	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72	50.72
133	Average Monthly Water Sales Per ERC (kgal)	18.15	15.19	15.00	19.70	20.29	20.29	20.29	20.29	20.29	20.29	20.29	20.29	20.29	20.29	20.29	20.29
Total Irrigation Inside City																	
134	Average Monthly Customers	531	389	390	366	343	343	343	343	343	343	343	343	343	343	343	343
135	Change in Average Monthly Accounts		(142)	1	(24)	(23)	0	0	0	0	0	0	0	0	0	0	0
136	Average Monthly ERCs	748	620	635	611	581	581	581	581	581	581	581	581	581	581	581	581
137	Average Monthly ERCs Per Customer	1.41	1.59	1.63	1.67	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69
138	Annual Water Sales (kgal)	44,770	40,878	42,500	39,686	33,958	32,447	32,447	32,447	32,447	32,447	32,447	32,447	32,447	32,447	32,447	32,447
139	Average Monthly Water Sales Per Customer (kgal)	7.03	8.76	9.08	9.04	8.25	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88
140	Average Monthly Water Sales Per ERC (kgal)	4.99	5.49	5.58	5.42	4.87	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66
Outside City																	
Single Family Residential Irrigation - Outside City																	
141	Average Monthly Customers	13	13	13	14	16	16	16	16	16	16	16	16	16	16	16	16
142	Change in Average Monthly Accounts		0	0	1	2	0	0	0	0	0	0	0	0	0	0	0
143	Average Monthly ERCs	16	16	16	17	19	19	19	19	19	19	19	19	19	19	19	19
144	Average Monthly ERCs Per Customer	1.23	1.23	1.23	1.21	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19
145	Annual Water Sales (kgal)	458	269	238	224	344	336	336	336	336	336	336	336	336	336	336	336
146	Average Monthly Water Sales Per Customer (kgal)	2.93	1.72	1.53	1.33	1.79	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
147	Average Monthly Water Sales Per ERC (kgal)	2.38	1.40	1.24	1.10	1.51	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47
Commercial Irrigation - Outside City																	
148	Average Monthly Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
149	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Average Monthly ERCs	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
151	Average Monthly ERCs Per Customer	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
152	Annual Water Sales (kgal)	120	273	0	24	0	0	0	0	0	0	0	0	0	0	0	0
153	Average Monthly Water Sales Per Customer (kgal)	9.97	22.76	0.00	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154	Average Monthly Water Sales Per ERC (kgal)	1.99	4.55	0.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Irrigation Outside City																	
155	Average Monthly Customers	14	14	14	15	17	17	17	17	17	17	17	17	17	17	17	17
156	Change in Average Monthly Accounts		0	0	1	2	0	0	0	0	0	0	0	0	0	0	0
157	Average Monthly ERCs	21	21	21	22	24	24	24	24	24	24	24	24	24	24	24	24
158	Average Monthly ERCs Per Customer	1.50	1.50	1.50	1.47	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41
159	Annual Water Sales (kgal)	577	542	238	248	344	336	336	336	336	336	336	336	336	336	336	336
160	Average Monthly Water Sales Per Customer (kgal)	3.44	3.22	1.42	1.38	1.69	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65
161	Average Monthly Water Sales Per ERC (kgal)	2.29	2.15	0.94	0.94	1.20	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17
Total Irrigation																	
162	Average Monthly Customers	545	403	404	381	360	360	360	360	360	360	360	360	360	360	360	360
163	Change in Average Monthly Accounts		(142)	1	(23)	(21)	0	0	0	0	0	0	0	0	0	0	0
164	Average Monthly ERCs	769	641	656	633	605	605	605	605	605	605	605	605	605	605	605	605
165	Average Monthly ERCs Per Customer	1.41	1.59	1.62	1.66	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68
166	Annual Water Sales (kgal)	45,347	41,419	42,738	39,933	34,303	32,783	32,783	32,783	32,783	32,783	32,783	32,783	32,783	32,783	32,783	32,783
167	Average Monthly Water Sales Per Customer (kgal)	6.93	8.56	8.82	8.73	7.94	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59
168	Average Monthly Water Sales Per ERC (kgal)	4.92	5.38	5.43	5.26	4.73	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

Line No.	Description	Historical					Fiscal Year Ending September 30,										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Total Retail Water Including Irrigation																	
169	Average Monthly Customers	34,716	35,040	35,620	35,914	36,216	36,509	36,786	37,038	37,290	37,542	37,794	38,046	38,298	38,550	38,802	39,054
170	Change in Average Monthly Accounts		324	580	294	302	293	277	252	252	252	252	252	252	252	252	252
171	Average Monthly ERCs	37,257	37,665	38,279	38,610	38,884	39,177	39,454	39,706	39,958	40,210	40,462	40,714	40,966	41,218	41,470	41,722
172	Change in Average Monthly ERCs		408	614	332	274	293	277	252	252	252	252	252	252	252	252	252
173	Average Monthly ERCs Per Customer	1.07	1.07	1.07	1.08	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07
174	Annual Water Sales (kgal)	2,314,880	2,299,437	2,286,080	2,270,688	2,269,466	2,284,939	2,301,749	2,317,037	2,332,326	2,347,615	2,362,904	2,378,192	2,393,481	2,408,770	2,424,059	2,439,347
175	Average Monthly Water Sales Per Customer (kgal)	5.56	5.47	5.35	5.27	5.22	5.22	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21
176	Average Monthly Water Sales Per ERC (kgal)	5.18	5.09	4.98	4.90	4.86	4.86	4.86	4.86	4.86	4.87	4.87	4.87	4.87	4.87	4.87	4.87
Total Bulk Water																	
177	Average Monthly Customers	6	6	7	7	8	8	8	8	8	8	8	8	8	8	8	8
178	Change in Average Monthly Accounts		0	1	0	1	0	0	0	0	0	0	0	0	0	0	0
179	Average Monthly ERCs	404	404	454	454	429	429	429	429	429	429	429	429	429	429	429	429
180	Change in Average Monthly ERCs		0	50	0	(25)	0	0	0	0	0	0	0	0	0	0	0
181	Average Monthly ERCs Per Customer	67.33	67.33	64.86	64.86	53.63	53.63	53.63	53.63	53.63	53.63	53.63	53.63	53.63	53.63	53.63	53.63
182	Annual Water Sales (kgal)	65,500	67,543	96,939	23,466	32,146	32,146	32,146	32,146	32,146	32,146	32,146	32,146	32,146	32,146	32,146	32,146
183	Average Monthly Water Sales Per Customer (kgal)	909.73	938.10	1,154.04	279.35	334.86	334.86	334.86	334.86	334.86	334.86	334.86	334.86	334.86	334.86	334.86	334.86
184	Average Monthly Water Sales Per ERC (kgal)	13.51	13.93	17.79	4.31	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24	6.24
Total Retail and Bulk Water																	
185	Average Monthly Customers	34,722	35,046	35,627	35,921	36,224	36,517	36,794	37,046	37,298	37,550	37,802	38,054	38,306	38,558	38,810	39,062
186	Change in Average Monthly Accounts		324	581	294	303	293	277	252	252	252	252	252	252	252	252	252
187	Average Monthly ERCs	37,661	38,069	38,733	39,064	39,313	39,606	39,883	40,135	40,387	40,639	40,891	41,143	41,395	41,647	41,899	42,151
188	Change in Average Monthly ERCs		408	664	332	249	293	277	252	252	252	252	252	252	252	252	252
189	Average Monthly ERCs Per Customer	1.08	1.09	1.09	1.09	1.09	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08
190	Annual Water Sales (kgal)	2,380,380	2,366,980	2,383,019	2,294,154	2,301,612	2,317,086	2,333,895	2,349,183	2,364,472	2,379,761	2,395,050	2,410,338	2,425,627	2,440,916	2,456,205	2,471,493
191	Average Monthly Water Sales Per Customer (kgal)	5.71	5.63	5.57	5.32	5.29	5.29	5.29	5.28	5.28	5.28	5.28	5.28	5.28	5.28	5.28	5.27
192	Average Monthly Water Sales Per ERC (kgal)	5.27	5.18	5.13	4.89	4.88	4.88	4.88	4.88	4.88	4.88	4.88	4.88	4.88	4.88	4.89	4.89
193	Total Water Produced (kgal)	2,725,550	2,722,635	2,764,422	2,816,354	2,872,370	2,891,681	2,912,658	2,931,738	2,950,819	2,969,899	2,988,979	3,008,059	3,027,139	3,046,219	3,065,299	3,084,379
194	Total Water Produced (MGD)	7.45	7.46	7.57	7.72	7.85	7.92	7.98	8.03	8.08	8.14	8.19	8.24	8.29	8.35	8.40	8.45
195	Non-Revenue Water Percentage	12.7%	13.1%	13.8%	18.5%	19.9%	19.9%	19.9%	19.9%	19.9%	19.9%	19.9%	19.9%	19.9%	19.9%	19.9%	19.9%
WASTEWATER																	
Inside City																	
Single Family Residential - Inside City																	
196	Average Monthly Customers	5,056	5,247	5,424	5,751	6,021	6,291	6,561	6,811	7,061	7,711	8,361	8,611	8,861	9,111	9,361	9,611
197	Change in Average Monthly Accounts		191	177	327	270	270	270	250	250	650	650	250	250	250	250	250
198	Average Monthly ERCs	5,136	5,327	5,504	5,831	6,101	6,371	6,641	6,891	7,141	7,791	8,441	8,691	8,941	9,191	9,441	9,691
199	Average Monthly ERCs Per Customer	1.02	1.02	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01
200	Annual Wastewater Sales (kgal)	212,126	216,651	220,535	233,305	248,406	256,601	270,684	281,001	291,318	318,143	344,968	355,285	365,602	375,919	386,237	396,554
201	Average Monthly Wastewater Sales Per Customer (kgal)	3.50	3.44	3.39	3.38	3.44	3.40	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44
202	Average Monthly Wastewater Sales Per ERC (kgal)	3.44	3.39	3.34	3.33	3.39	3.36	3.40	3.40	3.40	3.40	3.41	3.41	3.41	3.41	3.41	3.41
Multifamily Residential - Inside City																	
203	Average Monthly Customers	275	286	294	300	303	304	305	306	307	308	309	310	311	312	313	314
204	Change in Average Monthly Accounts		11	8	6	3	1	1	1	1	1	1	1	1	1	1	1
205	Average Monthly ERCs	282	293	301	307	312	313	314	315	316	317	318	319	320	321	322	323
206	Average Monthly ERCs Per Customer	1.03	1.02	1.02	1.02	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
207	Annual Wastewater Sales (kgal)	11,761	11,741	12,390	12,531	11,797	11,835	11,873	11,912	11,950	11,988	12,026	12,065	12,103	12,141	12,179	12,218
208	Average Monthly Wastewater Sales Per Customer (kgal)	3.56	3.42	3.51	3.48	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24
209	Average Monthly Wastewater Sales Per ERC (kgal)	3.48	3.34	3.43	3.40	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

Line		Historical					Fiscal Year Ending September 30,										
No.	Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Multifamily Commercial - Inside City																	
210	Average Monthly Customers	6	6	9	10	10	10	10	10	10	10	10	10	10	10	10	10
211	Change in Average Monthly Accounts		0	3	1	0	0	0	0	0	0	0	0	0	0	0	0
212	Average Monthly ERCs	29	29	174	175	175	175	175	175	175	175	175	175	175	175	175	175
213	Average Monthly ERCs Per Customer	4.75	4.75	19.28	17.45	17.45	17.45	17.45	17.45	17.45	17.45	17.45	17.45	17.45	17.45	17.45	17.45
214	Annual Wastewater Sales (kgal)	1,437	1,658	1,743	1,574	1,837	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801
215	Average Monthly Wastewater Sales Per Customer (kgal)	19.96	23.03	16.14	13.11	15.31	15.01	15.01	15.01	15.01	15.01	15.01	15.01	15.01	15.01	15.01	15.01
216	Average Monthly Wastewater Sales Per ERC (kgal)	4.20	4.85	0.84	0.75	0.88	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86
Commercial - Inside City																	
217	Average Monthly Customers	318	322	320	323	323	323	323	323	323	323	323	323	323	323	323	323
218	Change in Average Monthly Accounts		4	(2)	3	0	0	0	0	0	0	0	0	0	0	0	0
219	Average Monthly ERCs	804	818	847	861	862	862	862	862	862	862	862	862	862	862	862	862
220	Average Monthly ERCs Per Customer	2.53	2.54	2.65	2.66	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67
221	Annual Wastewater Sales (kgal)	76,630	79,618	70,590	71,741	72,162	72,162	72,162	72,162	72,162	72,162	72,162	72,162	72,162	72,162	72,162	72,162
222	Average Monthly Wastewater Sales Per Customer (kgal)	20.08	20.60	18.38	18.51	18.62	18.62	18.62	18.62	18.62	18.62	18.62	18.62	18.62	18.62	18.62	18.62
223	Average Monthly Wastewater Sales Per ERC (kgal)	7.95	8.12	6.95	6.95	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98
Mixed Commercial / Residential - Inside City																	
224	Average Monthly Customers	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
225	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226	Average Monthly ERCs	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
227	Average Monthly ERCs Per Customer	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
228	Annual Wastewater Sales (kgal)	866	778	800	824	737	737	737	737	737	737	737	737	737	737	737	737
229	Average Monthly Wastewater Sales Per Customer (kgal)	4.81	4.32	4.45	4.58	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09
230	Average Monthly Wastewater Sales Per ERC (kgal)	4.37	3.93	4.04	4.16	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72
Total Wastewater Inside City																	
231	Average Monthly Customers	5,670	5,876	6,062	6,399	6,672	6,943	7,214	7,465	7,716	8,367	9,018	9,269	9,520	9,771	10,022	10,273
232	Change in Average Monthly Accounts		206	186	337	273	271	271	251	251	651	651	251	251	251	251	251
233	Average Monthly ERCs	6,267	6,483	6,842	7,190	7,466	7,737	8,008	8,259	8,510	9,161	9,812	10,063	10,314	10,565	10,816	11,067
234	Average Monthly ERCs Per Customer	1.11	1.10	1.13	1.12	1.12	1.11	1.11	1.11	1.10	1.09	1.09	1.09	1.08	1.08	1.08	1.08
235	Annual Wastewater Sales (kgal)	302,820	310,446	306,058	319,975	334,939	343,136	357,258	367,613	377,969	404,832	431,695	442,050	452,406	462,761	473,117	483,472
236	Average Monthly Water Sales Per Customer (kgal)	4.45	4.40	4.21	4.17	4.18	4.12	4.13	4.10	4.08	4.03	3.99	3.97	3.96	3.95	3.93	3.92
237	Average Monthly Water Sales Per ERC (kgal)	4.03	3.99	3.73	3.71	3.74	3.70	3.72	3.71	3.70	3.68	3.67	3.66	3.66	3.65	3.65	3.64
Outside City																	
Single Family Residential - Outside City																	
238	Average Monthly Customers	532	534	534	533	534	534	534	534	534	534	534	534	534	534	534	534
239	Change in Average Monthly Accounts		2	0	(1)	1	0	0	0	0	0	0	0	0	0	0	0
240	Average Monthly ERCs	538	540	540	539	540	540	540	540	540	540	540	540	540	540	540	540
241	Average Monthly ERCs Per Customer	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01
242	Annual Wastewater Sales (kgal)	24,884	24,264	23,833	23,832	23,286	23,286	23,286	23,286	23,286	23,286	23,286	23,286	23,286	23,286	23,286	23,286
243	Average Monthly Wastewater Sales Per Customer (kgal)	3.90	3.79	3.72	3.73	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.63
244	Average Monthly Wastewater Sales Per ERC (kgal)	3.85	3.74	3.68	3.68	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59
Multifamily Residential - Outside City																	
245	Average Monthly Customers	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
246	Change in Average Monthly Accounts		0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
247	Average Monthly ERCs	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
248	Average Monthly ERCs Per Customer	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
249	Annual Wastewater Sales (kgal)	0	0	210	261	5	5	5	5	5	5	5	5	5	5	5	5
250	Average Monthly Wastewater Sales Per Customer (kgal)	0.00	0.00	17.53	21.73	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
251	Average Monthly Wastewater Sales Per ERC (kgal)	0.00	0.00	17.53	21.73	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

No.		Historical						Fiscal Year Ending September 30,									
Description		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Commercial - Outside City																	
252	Average Monthly Customers	13	13	13	14	14	14	14	14	14	14	14	14	14	14	14	14
253	Change in Average Monthly Accounts		0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
254	Average Monthly ERCs	77	77	77	82	82	82	82	82	82	82	82	82	82	82	82	82
255	Average Monthly ERCs Per Customer	5.88	5.88	5.88	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82
256	Annual Wastewater Sales (kgal)	9,919	11,969	12,740	13,254	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797	12,797
257	Average Monthly Wastewater Sales Per Customer (kgal)	63.59	76.73	81.67	78.89	76.17	76.17	76.17	76.17	76.17	76.17	76.17	76.17	76.17	76.17	76.17	76.17
258	Average Monthly Wastewater Sales Per ERC (kgal)	10.81	13.04	13.88	13.55	13.09	13.09	13.09	13.09	13.09	13.09	13.09	13.09	13.09	13.09	13.09	13.09
Total Wastewater Outside City																	
259	Average Monthly Customers	546	548	549	549	550	550	550	550	550	550	550	550	550	550	550	550
260	Change in Average Monthly Accounts		2	1	0	1	0	0	0	0	0	0	0	0	0	0	0
261	Average Monthly ERCs	640	642	643	647	648	648	648	648	648	648	648	648	648	648	648	648
262	Average Monthly ERCs Per Customer	1.17	1.17	1.17	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
263	Annual Wastewater Sales (kgal)	50,462	50,921	51,779	54,069	49,730	49,730	49,730	49,730	49,730	49,730	49,730	49,730	49,730	49,730	49,730	49,730
264	Average Monthly Water Sales Per Customer (kgal)	7.70	7.74	7.86	8.21	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53
265	Average Monthly Water Sales Per ERC (kgal)	6.58	6.61	6.72	6.97	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Total Retail Wastewater																	
266	Average Monthly Customers	6,215	6,423	6,610	6,947	7,221	7,492	7,763	8,014	8,265	8,916	9,567	9,818	10,069	10,320	10,571	10,822
267	Change in Average Monthly Accounts		208	187	337	274	271	271	251	251	651	651	251	251	251	251	251
268	Average Monthly ERCs	6,881	7,099	7,459	7,811	8,088	8,359	8,630	8,881	9,132	9,783	10,434	10,685	10,936	11,187	11,438	11,689
269	Change in Average Monthly ERCs		218	360	352	277	271	271	251	251	651	651	251	251	251	251	251
270	Average Monthly ERCs Per Customer	1.11	1.11	1.13	1.12	1.12	1.12	1.11	1.11	1.10	1.10	1.09	1.09	1.09	1.08	1.08	1.08
271	Annual Wastewater Sales (kgal)	337,624	346,679	342,842	357,322	371,026	379,223	393,345	403,701	414,056	440,919	467,782	478,138	488,493	498,849	509,204	519,560
272	Average Monthly Wastewater Sales Per Customer (kgal)	4.53	4.50	4.32	4.29	4.28	4.22	4.22	4.20	4.17	4.12	4.07	4.06	4.04	4.03	4.01	4.00
273	Average Monthly Wastewater Sales Per ERC (kgal)	4.09	4.07	3.83	3.81	3.82	3.78	3.80	3.79	3.78	3.76	3.74	3.73	3.72	3.72	3.71	3.70
Total Bulk Wastewater																	
274	Average Monthly Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
275	Change in Average Monthly Accounts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
276	Average Monthly ERCs	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
277	Change in Average Monthly ERCs		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
278	Average Monthly ERCs Per Customer	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
279	Annual Wastewater Sales (kgal)	15,658	14,688	14,995	16,723	13,642	13,642	13,642	13,642	13,642	13,642	13,642	13,642	13,642	13,642	13,642	13,642
280	Average Monthly Wastewater Sales Per Customer (kgal)	1,304.84	1,223.98	1,249.59	1,393.57	1,136.86	1,136.86	1,136.86	1,136.86	1,136.86	1,136.86	1,136.86	1,136.86	1,136.86	1,136.86	1,136.86	1,136.86
281	Average Monthly Wastewater Sales Per ERC (kgal)	52.19	48.96	49.98	55.74	45.47	45.47	45.47	45.47	45.47	45.47	45.47	45.47	45.47	45.47	45.47	45.47
Total Retail and Bulk Wastewater																	
282	Average Monthly Customers	6,216	6,424	6,611	6,948	7,222	7,493	7,764	8,015	8,266	8,917	9,568	9,819	10,070	10,321	10,572	10,823
283	Change in Average Monthly Accounts		208	187	337	274	271	271	251	251	651	651	251	251	251	251	251
284	Average Monthly ERCs	6,906	7,124	7,484	7,836	8,113	8,384	8,655	8,906	9,157	9,808	10,459	10,710	10,961	11,212	11,463	11,714
285	Change in Average Monthly ERCs		218	360	352	277	271	271	251	251	651	651	251	251	251	251	251
286	Average Monthly ERCs Per Customer	1.11	1.11	1.13	1.13	1.12	1.12	1.11	1.11	1.11	1.10	1.09	1.09	1.09	1.09	1.08	1.08
287	Annual Wastewater Sales (kgal)	353,282	361,367	357,837	374,045	384,668	392,866	406,987	417,343	427,698	454,561	481,425	491,780	502,135	512,491	522,846	533,202
288	Average Monthly Wastewater Sales Per Customer (kgal)	4.74	4.69	4.51	4.49	4.44	4.37	4.37	4.34	4.31	4.25	4.19	4.17	4.16	4.14	4.12	4.11
289	Average Monthly Wastewater Sales Per ERC (kgal)	4.26	4.23	3.98	3.98	3.95	3.90	3.92	3.91	3.89	3.86	3.84	3.83	3.82	3.81	3.80	3.79
290	Total Wastewater Treated (kgal)	391,295	409,839	422,994	527,880	466,306	497,298	515,174	528,282	541,390	575,394	609,398	622,506	635,615	648,723	661,831	674,939
291	Total Wastewater Treated (MGD)	1.07	1.12	1.16	1.45	1.28	1.36	1.41	1.45	1.48	1.58	1.67	1.71	1.74	1.78	1.81	1.85
292	Non-Revenue Percentage	9.7%	11.8%	15.4%	29.1%	17.5%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

Line No.	Description	Historical					Fiscal Year Ending September 30,										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
RECLAIMED WATER																	
<u>Inside City</u>																	
Single Family Residential Reclaimed - Inside City																	
293	Average Monthly Customers	429	581	964	1,152	1,338	1,488	1,638	1,788	1,938	2,088	2,238	2,388	2,538	2,688	2,838	2,988
294	Change in Average Monthly Accounts		152	383	188	186	150	150	150	150	150	150	150	150	150	150	150
295	Average Monthly ERCs	433	585	968	1,156	1,342	1,492	1,642	1,792	1,942	2,092	2,242	2,392	2,542	2,692	2,842	2,992
296	Average Monthly ERCs Per Customer	1.01	1.01	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
297	Annual Reclaimed Water Sales (kgal)	57,579	75,122	113,737	198,877	226,603	219,717	241,388	263,058	284,729	306,400	328,071	349,741	371,412	393,083	414,754	436,424
298	Average Monthly Reclaimed Water Sales Per Customer (kgal)	11.18	10.77	9.83	14.39	14.11	12.30	12.28	12.26	12.24	12.23	12.22	12.20	12.20	12.19	12.18	12.17
299	Average Monthly Reclaimed Water Sales Per ERC (kgal)	11.08	10.70	9.79	14.34	14.07	12.27	12.25	12.23	12.22	12.21	12.19	12.18	12.18	12.17	12.16	12.16
Commercial Reclaimed - Inside City																	
300	Average Monthly Customers	16	19	22	23	25	28	28	28	28	28	28	28	28	28	28	28
301	Change in Average Monthly Accounts		3	3	1	2	3	0	0	0	0	0	0	0	0	0	0
302	Average Monthly ERCs	275	299	323	328	330	335	335	335	335	335	335	335	335	335	335	335
303	Average Monthly ERCs Per Customer	17.19	15.74	14.68	14.26	13.20	11.95	11.95	11.95	11.95	11.95	11.95	11.95	11.95	11.95	11.95	11.95
304	Annual Reclaimed Water Sales (kgal)	110,088	106,088	134,714	97,982	55,755	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251
305	Annual Reclaimed Water Sales (kgal) - Unbilled	97,477	91,368	118,256	68,517	34,139	34,139	34,139	34,139	34,139	34,139	34,139	34,139	34,139	34,139	34,139	34,139
306	Average Monthly Reclaimed Water Sales Per Customer (kgal)	573.37	465.30	510.28	355.01	185.85	167.41	167.41	167.41	167.41	167.41	167.41	167.41	167.41	167.41	167.41	167.41
307	Average Monthly Reclaimed Water Sales Per ERC (kgal)	33.36	29.57	34.76	24.89	14.08	14.01	14.01	14.01	14.01	14.01	14.01	14.01	14.01	14.01	14.01	14.01
Total Reclaimed Water Inside City																	
308	Average Monthly Customers	445	600	988	1,177	1,365	1,518	1,668	1,818	1,968	2,118	2,268	2,418	2,568	2,718	2,868	3,018
309	Change in Average Monthly Accounts		155	388	189	188	153	150	150	150	150	150	150	150	150	150	150
310	Average Monthly ERCs	708	884	1,300	1,493	1,681	1,836	1,986	2,136	2,286	2,436	2,586	2,736	2,886	3,036	3,186	3,336
311	Average Monthly ERCs Per Customer	1.59	1.47	1.32	1.27	1.23	1.21	1.19	1.17	1.16	1.15	1.14	1.13	1.12	1.12	1.11	1.11
312	Annual Reclaimed Water Sales (kgal)	167,667	181,209	253,395	304,249	295,212	288,822	310,493	332,164	353,835	375,505	397,176	418,847	440,518	462,188	483,859	505,530
313	Average Monthly Reclaimed Water Sales Per Customer (kgal)	31.40	25.17	21.37	21.54	18.02	15.86	15.51	15.23	14.98	14.77	14.59	14.44	14.30	14.17	14.06	13.96
314	Average Monthly Reclaimed Water Sales Per ERC (kgal)	19.73	17.08	16.24	16.98	14.63	13.11	13.03	12.96	12.90	12.85	12.80	12.76	12.72	12.69	12.66	12.63
<u>Outside City</u>																	
Single Family Residential Reclaimed - Outside City																	
315	Average Monthly Customers	205	212	214	218	222	224	225	226	227	228	229	230	231	232	233	234
316	Change in Average Monthly Accounts		7	2	4	4	2	1	1	1	1	1	1	1	1	1	1
317	Average Monthly ERCs	205	212	214	218	222	224	225	226	227	228	229	230	231	232	233	234
318	Average Monthly ERCs Per Customer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
319	Annual Reclaimed Water Sales (kgal)	17,340	18,858	19,293	18,766	21,901	22,098	22,197	22,295	22,394	22,493	22,591	22,690	22,789	22,887	22,986	23,085
320	Average Monthly Reclaimed Water Sales Per Customer (kgal)	7.05	7.41	7.51	7.17	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
321	Average Monthly Reclaimed Water Sales Per ERC (kgal)	7.05	7.41	7.51	7.17	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
Commercial Reclaimed - Outside City																	
322	Average Monthly Customers	2	2	3	4	4	4	4	4	4	4	4	4	4	4	4	4
323	Change in Average Monthly Accounts		0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
324	Average Monthly ERCs	11	11	12	17	17	17	17	17	17	17	17	17	17	17	17	17
325	Average Monthly ERCs Per Customer	5.25	5.25	3.83	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13
326	Annual Reclaimed Water Sales (kgal)	751	0	452	2,115	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659
327	Average Monthly Reclaimed Water Sales Per Customer (kgal)	31.29	0.00	12.55	44.07	34.56	34.56	34.56	34.56	34.56	34.56	34.56	34.56	34.56	34.56	34.56	34.56
328	Average Monthly Reclaimed Water Sales Per ERC (kgal)	5.96	0.00	3.27	10.68	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38	8.38

Table 1-1

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Historical and Projected Water, Wastewater, and Reclaimed Water Customer Statistics

Line No.	Description	Historical					Fiscal Year Ending September 30,										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Total Reclaimed Water Outside City																
329	Average Monthly Customers	207	214	217	222	226	228	229	230	231	232	233	234	235	236	237	238
330	Change in Average Monthly Accounts		7	3	5	4	2	1	1	1	1	1	1	1	1	1	1
331	Average Monthly ERCs	216	223	226	235	239	241	242	243	244	245	246	247	248	249	250	251
332	Average Monthly ERCs Per Customer	1.04	1.04	1.04	1.06	1.06	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
333	Annual Reclaimed Water Sales (kgal)	18,090	18,858	19,745	20,881	23,560	23,757	23,856	23,954	24,053	24,152	24,250	24,349	24,448	24,546	24,645	24,744
334	Average Monthly Reclaimed Water Sales Per Customer (kgal)	7.28	7.34	7.58	7.84	8.69	8.68	8.68	8.68	8.68	8.68	8.67	8.67	8.67	8.67	8.67	8.66
335	Average Monthly Reclaimed Water Sales Per ERC (kgal)	7.00	7.06	7.30	7.42	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23
	Total Reclaimed Water - Retail																
336	Average Monthly Customers	652	814	1,205	1,399	1,591	1,746	1,897	2,048	2,199	2,350	2,501	2,652	2,803	2,954	3,105	3,256
337	Change in Average Monthly Accounts		162	391	194	192	155	151	151	151	151	151	151	151	151	151	151
338	Average Monthly ERCs	924	1,107	1,526	1,728	1,920	2,076	2,227	2,378	2,529	2,680	2,831	2,982	3,133	3,284	3,435	3,586
339	Average Monthly ERCs Per Customer	1.42	1.36	1.27	1.23	1.21	1.19	1.17	1.16	1.15	1.14	1.13	1.12	1.12	1.11	1.11	1.10
340	Annual Reclaimed Water Sales (kgal)	185,757	200,067	273,140	325,131	318,771	312,579	334,349	356,118	377,888	399,657	421,426	443,196	464,965	486,735	508,504	530,273
341	Average Monthly Reclaimed Water Sales Per Customer (kgal)	23.74	20.48	18.89	19.37	16.70	14.92	14.69	14.49	14.32	14.17	14.04	13.93	13.82	13.73	13.65	13.57
342	Average Monthly Reclaimed Water Sales Per ERC (kgal)	16.76	15.07	14.92	15.68	13.84	12.55	12.51	12.48	12.45	12.43	12.41	12.39	12.37	12.35	12.34	12.32
	Total Reclaimed Water																
343	Average Monthly Customers	652	814	1,205	1,399	1,591	1,746	1,897	2,048	2,199	2,350	2,501	2,652	2,803	2,954	3,105	3,256
344	Change in Average Monthly Accounts		162	391	194	192	155	151	151	151	151	151	151	151	151	151	151
345	Average Monthly ERCs	924	1,107	1,526	1,728	1,920	2,076	2,227	2,378	2,529	2,680	2,831	2,982	3,133	3,284	3,435	3,586
346	Average Monthly ERCs Per Customer	1.42	1.36	1.27	1.23	1.21	1.19	1.17	1.16	1.15	1.14	1.13	1.12	1.12	1.11	1.11	1.10
347	Annual Reclaimed Water Sales (kgal)	185,757	200,067	273,140	325,131	318,771	312,579	334,349	356,118	377,888	399,657	421,426	443,196	464,965	486,735	508,504	530,273
348	Average Monthly Reclaimed Water Sales Per Customer (kgal)	23.74	20.48	18.89	19.37	16.70	14.92	14.69	14.49	14.32	14.17	14.04	13.93	13.82	13.73	13.65	13.57
349	Average Monthly Reclaimed Water Sales Per ERC (kgal)	16.76	15.07	14.92	15.68	13.84	12.55	12.51	12.48	12.45	12.43	12.41	12.39	12.37	12.35	12.34	12.32

Table 1-2

City of Deltona, Florida
Water and Wastewater Rate Study

Projected Water, Wastewater, and Reclaimed Water Retail User Rate Revenue Under Existing Rates

Line No.	Description	Historical 2024	2025	2026	2027	2028	Fiscal Year Ending September 30,						
							2029	2030	2031	2032	2033	2034	2035
WATER USER RATE REVENUE													
Water - Inside-City (No Irrigation)													
Single Family Residential - Inside City													
1	Base Facility Charge	\$ 7,366,076	\$ 7,884,175	\$ 7,979,081	\$ 8,035,296	\$ 8,091,510	\$ 8,147,725	\$ 8,203,939	\$ 8,260,154	\$ 8,316,368	\$ 8,372,583	\$ 8,428,797	\$ 8,485,011
2	Usage / Volume Charge	8,086,491	8,655,207	8,758,962	8,821,702	8,884,443	8,947,183	9,009,924	9,072,664	9,135,404	9,198,145	9,260,885	9,323,626
3	Total	\$15,452,566	\$16,539,382	\$16,738,043	\$16,856,998	\$16,975,953	\$17,094,908	\$17,213,863	\$17,332,817	\$17,451,772	\$17,570,727	\$17,689,682	\$17,808,637
Multifamily Residential - Inside City													
4	Base Facility Charge	\$ 76,807	\$ 81,980	\$ 82,549	\$ 82,774	\$ 82,999	\$ 83,224	\$ 83,448	\$ 83,673	\$ 83,898	\$ 84,123	\$ 84,348	\$ 84,573
5	Usage / Volume Charge	43,885	46,298	46,610	46,737	46,864	46,992	47,119	47,246	47,374	47,501	47,628	47,755
6	Total	\$ 120,692	\$ 128,278	\$ 129,159	\$ 129,511	\$ 129,863	\$ 130,215	\$ 130,567	\$ 130,920	\$ 131,272	\$ 131,624	\$ 131,976	\$ 132,328
Multifamily Commercial - Inside City													
7	Base Facility Charge	\$ 18,734	\$ 19,887	\$ 19,970	\$ 19,970	\$ 19,970	\$ 19,970	\$ 19,970	\$ 19,970	\$ 19,970	\$ 19,970	\$ 19,970	\$ 19,970
8	Usage / Volume Charge	28,613	28,059	28,175	28,175	28,175	28,175	28,175	28,175	28,175	28,175	28,175	28,175
9	Total	\$ 47,347	\$ 47,946	\$ 48,145	\$ 48,145	\$ 48,145	\$ 48,145	\$ 48,145	\$ 48,145	\$ 48,145	\$ 48,145	\$ 48,145	\$ 48,145
Commercial - Inside City													
10	Base Facility Charge	\$ 261,277	\$ 277,355	\$ 278,518	\$ 278,518	\$ 278,518	\$ 278,518	\$ 278,518	\$ 278,518	\$ 278,518	\$ 278,518	\$ 278,518	\$ 278,518
11	Usage / Volume Charge	393,952	407,611	409,285	409,285	409,285	409,285	409,285	409,285	409,285	409,285	409,285	409,285
12	Total	\$ 655,230	\$ 684,965	\$ 687,803	\$ 687,803	\$ 687,803	\$ 687,803	\$ 687,803	\$ 687,803	\$ 687,803	\$ 687,803	\$ 687,803	\$ 687,803
Mixed Commercial / Residential - Inside City													
13	Base Facility Charge	\$ 21,962	\$ 23,314	\$ 23,411	\$ 23,411	\$ 23,411	\$ 23,411	\$ 23,411	\$ 23,411	\$ 23,411	\$ 23,411	\$ 23,411	\$ 23,411
14	Usage / Volume Charge	25,246	26,781	26,891	26,891	26,891	26,891	26,891	26,891	26,891	26,891	26,891	26,891
15	Total	\$ 47,208	\$ 50,094	\$ 50,302	\$ 50,302	\$ 50,302	\$ 50,302	\$ 50,302	\$ 50,302	\$ 50,302	\$ 50,302	\$ 50,302	\$ 50,302
Hydrant													
16	Base Facility Charge	\$ 33,968	\$ 36,059	\$ 36,211	\$ 36,211	\$ 36,211	\$ 36,211	\$ 36,211	\$ 36,211	\$ 36,211	\$ 36,211	\$ 36,211	\$ 36,211
17	Usage / Volume Charge	5,884	6,242	6,268	6,268	6,268	6,268	6,268	6,268	6,268	6,268	6,268	6,268
18	Total	\$ 39,852	\$ 42,301	\$ 42,479	\$ 42,479	\$ 42,479	\$ 42,479	\$ 42,479	\$ 42,479	\$ 42,479	\$ 42,479	\$ 42,479	\$ 42,479
Subtotal - Water Inside-City													
19	Base Facility Charge	\$ 7,778,824	\$ 8,322,770	\$ 8,419,741	\$ 8,476,180	\$ 8,532,620	\$ 8,589,059	\$ 8,645,498	\$ 8,701,938	\$ 8,758,377	\$ 8,814,816	\$ 8,871,256	\$ 8,927,695
20	Usage / Volume Charge	8,584,072	9,170,198	9,276,189	9,339,057	9,401,925	9,464,792	9,527,660	9,590,528	9,653,395	9,716,263	9,779,131	9,841,998
21	Total	\$16,362,895	\$17,492,968	\$17,695,930	\$17,815,237	\$17,934,544	\$18,053,851	\$18,173,158	\$18,292,465	\$18,411,772	\$18,531,079	\$18,650,386	\$18,769,693

Table 1-2

City of Deltona, Florida
Water and Wastewater Rate Study

Projected Water, Wastewater, and Reclaimed Water Retail User Rate Revenue Under Existing Rates

Line No.	Description	Historical 2024	2025	2026	2027	2028	Fiscal Year Ending September 30,						
							2029	2030	2031	2032	2033	2034	2035
Water - Outside-City (No Irrigation)													
Single Family Residential - Outside City													
22	Base Facility Charge	\$ 170,735	\$ 181,496	\$ 182,532	\$ 182,813	\$ 183,094	\$ 183,375	\$ 183,656	\$ 183,937	\$ 184,218	\$ 184,499	\$ 184,780	\$ 185,061
23	Usage / Volume Charge	116,580	123,843	124,551	124,743	124,936	125,129	125,321	125,514	125,706	125,899	126,092	126,284
24	Total	\$ 287,316	\$ 305,339	\$ 307,083	\$ 307,556	\$ 308,030	\$ 308,503	\$ 308,977	\$ 309,451	\$ 309,924	\$ 310,398	\$ 310,871	\$ 311,345
Multifamily Residential - Outside City													
25	Base Facility Charge	\$ 527	\$ 560	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562
26	Usage / Volume Charge	1,310	1,390	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395
27	Total	\$ 1,837	\$ 1,949	\$ 1,957	\$ 1,957	\$ 1,957	\$ 1,957	\$ 1,957	\$ 1,957	\$ 1,957	\$ 1,957	\$ 1,957	\$ 1,957
Commercial - Outside City													
28	Base Facility Charge	\$ 22,833	\$ 24,238	\$ 24,339	\$ 24,339	\$ 24,339	\$ 24,339	\$ 24,339	\$ 24,339	\$ 24,339	\$ 24,339	\$ 24,339	\$ 24,339
29	Usage / Volume Charge	50,986	51,985	52,198	52,198	52,198	52,198	52,198	52,198	52,198	52,198	52,198	52,198
30	Total	\$ 73,819	\$ 76,222	\$ 76,538	\$ 76,538	\$ 76,538	\$ 76,538	\$ 76,538	\$ 76,538	\$ 76,538	\$ 76,538	\$ 76,538	\$ 76,538
Subtotal - Water Outside-City													
31	Base Facility Charge	\$ 194,096	\$ 206,293	\$ 207,433	\$ 207,714	\$ 207,995	\$ 208,276	\$ 208,557	\$ 208,838	\$ 209,119	\$ 209,400	\$ 209,681	\$ 209,962
32	Usage / Volume Charge	168,876	177,217	178,144	178,337	178,530	178,722	178,915	179,108	179,300	179,493	179,685	179,878
33	Total	\$ 362,972	\$ 383,510	\$ 385,577	\$ 386,051	\$ 386,525	\$ 386,998	\$ 387,472	\$ 387,945	\$ 388,419	\$ 388,893	\$ 389,366	\$ 389,840
Irrigation - Inside-City													
Single Family Residential Irrigation - Inside City													
34	Base Facility Charge	\$ 62,717	\$ 66,576	\$ 66,855	\$ 66,855	\$ 66,855	\$ 66,855	\$ 66,855	\$ 66,855	\$ 66,855	\$ 66,855	\$ 66,855	\$ 66,855
35	Usage / Volume Charge	114,986	114,020	114,479	114,479	114,479	114,479	114,479	114,479	114,479	114,479	114,479	114,479
36	Total	\$ 177,704	\$ 180,596	\$ 181,334	\$ 181,334	\$ 181,334	\$ 181,334	\$ 181,334	\$ 181,334	\$ 181,334	\$ 181,334	\$ 181,334	\$ 181,334
Multifamily Residential Irrigation - Inside City													
37	Base Facility Charge	\$ 439	\$ 466	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467
38	Usage / Volume Charge	1,382	1,466	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472
39	Total	\$ 1,820	\$ 1,931	\$ 1,939	\$ 1,939	\$ 1,939	\$ 1,939	\$ 1,939	\$ 1,939	\$ 1,939	\$ 1,939	\$ 1,939	\$ 1,939
Multifamily Commercial Irrigation - Inside City													
40	Base Facility Charge	\$ 3,812	\$ 4,046	\$ 4,063	\$ 4,063	\$ 4,063	\$ 4,063	\$ 4,063	\$ 4,063	\$ 4,063	\$ 4,063	\$ 4,063	\$ 4,063
41	Usage / Volume Charge	967	1,026	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030
42	Total	\$ 4,779	\$ 5,072	\$ 5,093	\$ 5,093	\$ 5,093	\$ 5,093	\$ 5,093	\$ 5,093	\$ 5,093	\$ 5,093	\$ 5,093	\$ 5,093
Commercial Irrigation - Inside City													
43	Base Facility Charge	\$ 40,991	\$ 43,511	\$ 43,693	\$ 43,693	\$ 43,693	\$ 43,693	\$ 43,693	\$ 43,693	\$ 43,693	\$ 43,693	\$ 43,693	\$ 43,693
44	Usage / Volume Charge	205,587	212,919	213,804	213,804	213,804	213,804	213,804	213,804	213,804	213,804	213,804	213,804
45	Total	\$ 246,578	\$ 256,430	\$ 257,497	\$ 257,497	\$ 257,497	\$ 257,497	\$ 257,497	\$ 257,497	\$ 257,497	\$ 257,497	\$ 257,497	\$ 257,497

Table 1-2

City of Deltona, Florida
Water and Wastewater Rate Study

Projected Water, Wastewater, and Reclaimed Water Retail User Rate Revenue Under Existing Rates

Line No.	Description	Historical 2024	2025	2026	2027	2028	Fiscal Year Ending September 30,							
							2029	2030	2031	2032	2033	2034	2035	
Mixed Commercial / Residential Irrigation - Inside City														
46	Base Facility Charge	\$ 439	\$ 466	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	\$ 467	
47	Usage / Volume Charge	7,971	8,459	8,494	8,494	8,494	8,494	8,494	8,494	8,494	8,494	8,494	8,494	
48	Total	\$ 8,410	\$ 8,925	\$ 8,962	\$ 8,962	\$ 8,962	\$ 8,962	\$ 8,962	\$ 8,962	\$ 8,962	\$ 8,962	\$ 8,962	\$ 8,962	
Subtotal - Irrigation Inside-City														
49	Base Facility Charge	\$ 108,398	\$ 115,064	\$ 115,546	\$ 115,546	\$ 115,546	\$ 115,546	\$ 115,546	\$ 115,546	\$ 115,546	\$ 115,546	\$ 115,546	\$ 115,546	
50	Usage / Volume Charge	330,893	337,889	339,279	339,279	339,279	339,279	339,279	339,279	339,279	339,279	339,279	339,279	
51	Total	\$ 439,290	\$ 452,953	\$ 454,826	\$ 454,826	\$ 454,826	\$ 454,826	\$ 454,826	\$ 454,826	\$ 454,826	\$ 454,826	\$ 454,826	\$ 454,826	
Irrigation - Outside-City														
Single Family Residential Irrigation - Outside City														
52	Base Facility Charge	\$ 4,787	\$ 5,081	\$ 5,102	\$ 5,102	\$ 5,102	\$ 5,102	\$ 5,102	\$ 5,102	\$ 5,102	\$ 5,102	\$ 5,102	\$ 5,102	
53	Usage / Volume Charge	4,105	4,244	4,261	4,261	4,261	4,261	4,261	4,261	4,261	4,261	4,261	4,261	
54	Total	\$ 8,892	\$ 9,325	\$ 9,364	\$ 9,364	\$ 9,364	\$ 9,364	\$ 9,364	\$ 9,364	\$ 9,364	\$ 9,364	\$ 9,364	\$ 9,364	
Commercial Irrigation - Outside City														
55	Base Facility Charge	\$ 1,022	\$ 1,085	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	
56	Usage / Volume Charge	-	-	-	-	-	-	-	-	-	-	-	-	
57	Total	\$ 1,022	\$ 1,085	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	\$ 1,090	
Subtotal - Irrigation Outside-City														
58	Base Facility Charge	\$ 5,810	\$ 6,166	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	\$ 6,192	
59	Usage / Volume Charge	4,105	4,244	4,261	4,261	4,261	4,261	4,261	4,261	4,261	4,261	4,261	4,261	
60	Total	\$ 9,915	\$ 10,410	\$ 10,453	\$ 10,453	\$ 10,453	\$ 10,453	\$ 10,453	\$ 10,453	\$ 10,453	\$ 10,453	\$ 10,453	\$ 10,453	
Total Retail Water User Rate Revenue														
61	Base Facility Charge	\$ 8,087,127	\$ 8,650,294	\$ 8,748,912	\$ 8,805,632	\$ 8,862,353	\$ 8,919,073	\$ 8,975,793	\$ 9,032,514	\$ 9,089,234	\$ 9,145,954	\$ 9,202,675	\$ 9,259,395	
62	Usage / Volume Charge	9,087,946	9,689,548	9,797,874	9,860,935	9,923,995	9,987,055	10,050,116	10,113,176	10,176,236	10,239,296	10,302,357	10,365,417	
63	Total	\$17,175,073	\$18,339,842	\$18,546,787	\$18,666,567	\$18,786,348	\$18,906,128	\$19,025,909	\$19,145,690	\$19,265,470	\$19,385,251	\$19,505,031	\$19,624,812	
WASTEWATER USER RATE REVENUE														
Wastewater - Inside-City														
Single Family Residential - Inside City														
64	Base Facility Charge	\$ 4,393,761	\$ 4,763,912	\$ 4,988,238	\$ 5,177,381	\$ 5,366,525	\$ 5,858,298	\$ 6,350,071	\$ 6,539,214	\$ 6,728,357	\$ 6,917,501	\$ 7,106,644	\$ 7,295,788	
65	Usage / Volume Charge	2,556,783	2,741,017	2,903,573	3,014,244	3,124,915	3,412,660	3,700,405	3,811,076	3,921,747	4,032,418	4,143,089	4,253,760	
66	Total	\$ 6,950,544	\$ 7,504,929	\$ 7,891,811	\$ 8,191,626	\$ 8,491,440	\$ 9,270,958	\$10,050,475	\$10,350,290	\$10,650,104	\$10,949,918	\$11,249,733	\$11,549,547	

Table 1-2
City of Deltona, Florida
Water and Wastewater Rate Study

Projected Water, Wastewater, and Reclaimed Water Retail User Rate Revenue Under Existing Rates

Line No.	Description	Historical 2024	2025	2026	2027	2028	Fiscal Year Ending September 30,							2035
							2029	2030	2031	2032	2033	2034		
Multifamily Residential - Inside City														
67	Base Facility Charge	\$ 222,418	\$ 231,612	\$ 233,343	\$ 234,100	\$ 234,856	\$ 235,613	\$ 236,369	\$ 237,126	\$ 237,883	\$ 238,639	\$ 239,396	\$ 240,152	
68	Usage / Volume Charge	114,368	119,079	119,964	120,351	120,737	121,124	121,510	121,897	122,284	122,670	123,057	123,443	
69	Total	\$ 336,787	\$ 350,690	\$ 353,308	\$ 354,451	\$ 355,594	\$ 356,737	\$ 357,880	\$ 359,023	\$ 360,166	\$ 361,309	\$ 362,452	\$ 363,595	
Multifamily Commercial - Inside City														
70	Base Facility Charge	\$ 42,017	\$ 43,611	\$ 43,795	\$ 43,795	\$ 43,795	\$ 43,795	\$ 43,795	\$ 43,795	\$ 43,795	\$ 43,795	\$ 43,795	\$ 43,795	
71	Usage / Volume Charge	35,835	36,460	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	36,610	
72	Total	\$ 77,852	\$ 80,071	\$ 80,405	\$ 80,405	\$ 80,405	\$ 80,405	\$ 80,405	\$ 80,405	\$ 80,405	\$ 80,405	\$ 80,405	\$ 80,405	
Commercial - Inside City														
73	Base Facility Charge	\$ 221,874	\$ 230,271	\$ 231,237	\$ 231,237	\$ 231,237	\$ 231,237	\$ 231,237	\$ 231,237	\$ 231,237	\$ 231,237	\$ 231,237	\$ 231,237	
74	Usage / Volume Charge	1,407,990	1,460,755	1,466,813	1,466,813	1,466,813	1,466,813	1,466,813	1,466,813	1,466,813	1,466,813	1,466,813	1,466,813	
75	Total	\$ 1,629,864	\$ 1,691,027	\$ 1,698,049	\$ 1,698,049	\$ 1,698,049	\$ 1,698,049	\$ 1,698,049	\$ 1,698,049	\$ 1,698,049	\$ 1,698,049	\$ 1,698,049	\$ 1,698,049	
Mixed Commercial / Residential - Inside City														
76	Base Facility Charge	\$ 4,733	\$ 4,912	\$ 4,932	\$ 4,932	\$ 4,932	\$ 4,932	\$ 4,932	\$ 4,932	\$ 4,932	\$ 4,932	\$ 4,932	\$ 4,932	
77	Usage / Volume Charge	14,382	14,921	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	
78	Total	\$ 19,115	\$ 19,833	\$ 19,915	\$ 19,915	\$ 19,915	\$ 19,915	\$ 19,915	\$ 19,915	\$ 19,915	\$ 19,915	\$ 19,915	\$ 19,915	
Subtotal - Wastewater Inside-City														
79	Base Facility Charge	\$ 4,884,804	\$ 5,274,318	\$ 5,501,545	\$ 5,691,445	\$ 5,881,345	\$ 6,373,874	\$ 6,866,404	\$ 7,056,304	\$ 7,246,204	\$ 7,436,104	\$ 7,626,004	\$ 7,815,903	
80	Usage / Volume Charge	4,129,358	4,372,231	4,541,944	4,653,001	4,764,059	5,052,190	5,340,321	5,451,378	5,562,436	5,673,494	5,784,551	5,895,609	
81	Total	\$ 9,014,162	\$ 9,646,549	\$10,043,488	\$10,344,446	\$10,645,403	\$11,426,064	\$12,206,725	\$12,507,682	\$12,808,640	\$13,109,597	\$13,410,555	\$13,711,512	
Wastewater - Outside-City														
Single Family Residential - Outside City														
82	Base Facility Charge	\$ 486,678	\$ 505,141	\$ 507,265	\$ 507,265	\$ 507,265	\$ 507,265	\$ 507,265	\$ 507,265	\$ 507,265	\$ 507,265	\$ 507,265	\$ 507,265	
83	Usage / Volume Charge	294,952	306,120	307,407	307,407	307,407	307,407	307,407	307,407	307,407	307,407	307,407	307,407	
84	Total	\$ 781,630	\$ 811,261	\$ 814,672	\$ 814,672	\$ 814,672	\$ 814,672	\$ 814,672	\$ 814,672	\$ 814,672	\$ 814,672	\$ 814,672	\$ 814,672	
Multifamily Residential - Outside City														
85	Base Facility Charge	\$ 907	\$ 942	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	
86	Usage / Volume Charge	-	-	-	-	-	-	-	-	-	-	-	-	
87	Total	\$ 907	\$ 942	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	\$ 946	
Commercial - Outside City														
88	Base Facility Charge	\$ 25,337	\$ 26,298	\$ 26,408	\$ 26,408	\$ 26,408	\$ 26,408	\$ 26,408	\$ 26,408	\$ 26,408	\$ 26,408	\$ 26,408	\$ 26,408	
89	Usage / Volume Charge	312,078	323,809	325,154	325,154	325,154	325,154	325,154	325,154	325,154	325,154	325,154	325,154	
90	Total	\$ 337,415	\$ 350,107	\$ 351,562	\$ 351,562	\$ 351,562	\$ 351,562	\$ 351,562	\$ 351,562	\$ 351,562	\$ 351,562	\$ 351,562	\$ 351,562	

Table 1-2
City of Deltona, Florida
Water and Wastewater Rate Study

Projected Water, Wastewater, and Reclaimed Water Retail User Rate Revenue Under Existing Rates

Line No.	Description	Historical 2024	2025	2026	2027	2028	Fiscal Year Ending September 30,						
							2029	2030	2031	2032	2033	2034	2035
Subtotal - Wastewater Outside-City													
91	Base Facility Charge	\$ 512,922	\$ 532,380	\$ 534,618	\$ 534,618	\$ 534,618	\$ 534,618	\$ 534,618	\$ 534,618	\$ 534,618	\$ 534,618	\$ 534,618	\$ 534,618
92	Usage / Volume Charge	607,030	629,930	632,561	632,561	632,561	632,561	632,561	632,561	632,561	632,561	632,561	632,561
93	Total	\$ 1,119,952	\$ 1,162,310	\$ 1,167,179	\$ 1,167,179	\$ 1,167,179	\$ 1,167,179	\$ 1,167,179	\$ 1,167,179	\$ 1,167,179	\$ 1,167,179	\$ 1,167,179	\$ 1,167,179
Total Wastewater User Rate Revenue													
94	Base Facility Charge	\$ 5,397,726	\$ 5,806,698	\$ 6,036,163	\$ 6,226,063	\$ 6,415,963	\$ 6,908,492	\$ 7,401,022	\$ 7,590,922	\$ 7,780,822	\$ 7,970,722	\$ 8,160,622	\$ 8,350,522
95	Usage / Volume Charge	4,736,388	5,002,161	5,174,504	5,285,562	5,396,620	5,684,751	5,972,882	6,083,939	6,194,997	6,306,055	6,417,112	6,528,170
96	Total	\$10,134,114	\$10,808,859	\$11,210,668	\$11,511,625	\$11,812,583	\$12,593,243	\$13,373,904	\$13,674,861	\$13,975,819	\$14,276,776	\$14,577,734	\$14,878,691
RECLAIMED WATER USER RATE REVENUE													
Reclaimed Water - Inside-City													
Single Family Residential Reclaimed - Inside City													
97	Base Facility Charge	\$ 91,736	\$ 105,575	\$ 116,649	\$ 127,305	\$ 137,961	\$ 148,617	\$ 159,273	\$ 169,929	\$ 180,585	\$ 191,241	\$ 201,897	\$ 212,553
98	Usage / Volume Charge	444,531	446,391	492,431	536,639	580,847	625,056	669,264	713,472	757,681	801,889	846,097	890,305
99	Total	\$ 536,266	\$ 551,966	\$ 609,079	\$ 663,943	\$ 718,808	\$ 773,672	\$ 828,536	\$ 883,401	\$ 938,265	\$ 993,129	\$ 1,047,994	\$ 1,102,858
Multifamily Commercial Reclaimed - Inside City													
100	Base Facility Charge	\$ 616	\$ 638	\$ 641	\$ 641	\$ 641	\$ 641	\$ 641	\$ 641	\$ 641	\$ 641	\$ 641	\$ 641
101	Usage / Volume Charge	25,216	26,116	26,223	26,223	26,223	26,223	26,223	26,223	26,223	26,223	26,223	26,223
102	Total	\$ 25,832	\$ 26,754	\$ 26,864	\$ 26,864	\$ 26,864	\$ 26,864	\$ 26,864	\$ 26,864	\$ 26,864	\$ 26,864	\$ 26,864	\$ 26,864
Commercial Reclaimed - Inside City													
103	Base Facility Charge	\$ 22,584	\$ 23,728	\$ 23,828	\$ 23,828	\$ 23,828	\$ 23,828	\$ 23,828	\$ 23,828	\$ 23,828	\$ 23,828	\$ 23,828	\$ 23,828
104	Usage / Volume Charge	42,404	44,925	45,109	45,109	45,109	45,109	45,109	45,109	45,109	45,109	45,109	45,109
105	Total	\$ 64,988	\$ 68,653	\$ 68,937	\$ 68,937	\$ 68,937	\$ 68,937	\$ 68,937	\$ 68,937	\$ 68,937	\$ 68,937	\$ 68,937	\$ 68,937
Subtotal - Reclaimed Water Inside-City													
106	Base Facility Charge	\$ 114,935	\$ 129,941	\$ 141,117	\$ 151,773	\$ 162,429	\$ 173,085	\$ 183,741	\$ 194,397	\$ 205,053	\$ 215,709	\$ 226,365	\$ 237,021
107	Usage / Volume Charge	512,151	517,432	563,763	607,971	652,179	696,388	740,596	784,804	829,012	873,221	917,429	961,637
108	Total	\$ 627,086	\$ 647,373	\$ 704,880	\$ 759,744	\$ 814,608	\$ 869,473	\$ 924,337	\$ 979,201	\$ 1,034,066	\$ 1,088,930	\$ 1,143,794	\$ 1,198,658
Reclaimed Water - Outside-City													
Single Family Residential Reclaimed - Outside City													
109	Base Facility Charge	\$ 18,955	\$ 19,811	\$ 19,980	\$ 20,069	\$ 20,158	\$ 20,246	\$ 20,335	\$ 20,424	\$ 20,513	\$ 20,602	\$ 20,690	\$ 20,779
110	Usage / Volume Charge	53,550	56,093	56,602	56,853	57,105	57,357	57,608	57,860	58,111	58,363	58,614	58,866
111	Total	\$ 72,505	\$ 75,903	\$ 76,582	\$ 76,922	\$ 77,263	\$ 77,603	\$ 77,943	\$ 78,284	\$ 78,624	\$ 78,964	\$ 79,305	\$ 79,645

Table 1-2
City of Deltona, Florida
Water and Wastewater Rate Study

Projected Water, Wastewater, and Reclaimed Water Retail User Rate Revenue Under Existing Rates

Line No.	Description	Historical 2024	2025	2026	2027	2028	Fiscal Year Ending September 30,						
							2029	2030	2031	2032	2033	2034	2035
	Commercial Reclaimed - Outside City												
112	Base Facility Charge	\$ 1,411	\$ 1,462	\$ 1,468	\$ 1,468	\$ 1,468	\$ 1,468	\$ 1,468	\$ 1,468	\$ 1,468	\$ 1,468	\$ 1,468	\$ 1,468
113	Usage / Volume Charge	4,056	4,211	4,230	4,230	4,230	4,230	4,230	4,230	4,230	4,230	4,230	4,230
114	Total	\$ 5,467	\$ 5,673	\$ 5,699	\$ 5,699	\$ 5,699	\$ 5,699	\$ 5,699	\$ 5,699	\$ 5,699	\$ 5,699	\$ 5,699	\$ 5,699
	Subtotal - Reclaimed Water Outside-City												
115	Base Facility Charge	\$ 20,366	\$ 21,273	\$ 21,448	\$ 21,537	\$ 21,626	\$ 21,715	\$ 21,804	\$ 21,892	\$ 21,981	\$ 22,070	\$ 22,159	\$ 22,248
116	Usage / Volume Charge	57,606	60,303	60,832	61,084	61,335	61,587	61,838	62,090	62,342	62,593	62,845	63,096
117	Total	\$ 77,972	\$ 81,576	\$ 82,280	\$ 82,621	\$ 82,961	\$ 83,302	\$ 83,642	\$ 83,982	\$ 84,323	\$ 84,663	\$ 85,003	\$ 85,344
	Total Reclaimed Water User Rate Revenue												
118	Base Facility Charge	\$ 135,301	\$ 151,214	\$ 162,565	\$ 173,310	\$ 184,055	\$ 194,800	\$ 205,545	\$ 216,289	\$ 227,034	\$ 237,779	\$ 248,524	\$ 259,269
119	Usage / Volume Charge	569,757	577,735	624,595	669,055	713,515	757,974	802,434	846,894	891,354	935,814	980,274	1,024,734
120	Total	\$ 705,058	\$ 728,949	\$ 787,160	\$ 842,365	\$ 897,570	\$ 952,774	\$ 1,007,979	\$ 1,063,184	\$ 1,118,388	\$ 1,173,593	\$ 1,228,798	\$ 1,284,002
	TOTAL USER RATE REVENUE												
121	RECOGNIZED - Retail Only	\$28,014,245	\$29,877,650	\$30,544,614	\$31,020,557	\$31,496,500	\$32,452,146	\$33,407,792	\$33,883,734	\$34,359,677	\$34,835,620	\$35,311,563	\$35,787,506

Table 1-3
City of Deltona, Florida
Water and Wastewater Rate Study
Water System

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Water System

Line No.	Description	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Operating Expenses												
1	Water And Wastewater Administration	\$ 1,858,550	\$ 962,028	\$ 1,004,542	\$ 1,049,184	\$ 1,096,083	\$ 1,145,378	\$ 1,197,218	\$ 1,251,761	\$ 1,309,180	\$ 1,369,659	\$ 1,433,399
2	Water Plant Operations	3,149,852	3,382,167	3,526,862	3,678,341	3,836,973	4,003,150	4,177,292	4,359,844	4,551,285	4,752,124	4,962,906
3	Customer Service / Billing	1,253,325	1,566,300	1,646,221	1,730,885	1,820,620	1,907,772	1,997,208	2,091,703	2,191,616	2,297,335	2,392,242
4	Water / Wastewater Field Operations	2,494,014	3,805,354	4,082,027	4,271,066	4,470,446	4,680,864	4,903,073	5,137,889	5,386,191	5,648,935	5,927,155
5	Water and Wastewater Non-Departmental	-	2,200,159	2,288,166	2,379,692	2,474,880	2,573,875	2,676,830	2,783,904	2,895,260	3,011,070	3,131,513
6	Total Operating Expenses	\$ 8,755,741	\$ 11,916,009	\$ 12,547,818	\$ 13,109,168	\$ 13,699,002	\$ 14,311,040	\$ 14,951,621	\$ 15,625,100	\$ 16,333,531	\$ 17,079,123	\$ 17,847,215
Debt Service												
7	Taxable Utility System Revenue Refunding Bonds, Series	\$ 3,069,739	\$ 3,071,121	\$ 3,070,394	\$ 3,070,163	\$ 3,068,480	\$ 3,069,640	\$ 3,067,594	\$ 3,070,585	\$ 3,067,821	\$ 3,068,989	\$ 3,070,661
8	Total Debt Service	\$ 3,069,739	\$ 3,071,121	\$ 3,070,394	\$ 3,070,163	\$ 3,068,480	\$ 3,069,640	\$ 3,067,594	\$ 3,070,585	\$ 3,067,821	\$ 3,068,989	\$ 3,070,661
Other Revenue Requirements												
9	Transfer to Capital Replacement and Improvement Fund	\$ 16,063,135	\$ 2,539,314	\$ 1,967,350	\$ 1,947,894	\$ 2,072,700	\$ 2,007,157	\$ 5,816,469	\$ 5,990,963	\$ 6,170,691	\$ 6,355,812	\$ 6,546,487
11	Transfer to Renewal and Replacement Fund	-	-	61,150	72,645	77,341	98,403	77,287	54,040	55,790	57,598	59,466
13	Total Other Revenue Requirements	\$ 16,063,135	\$ 2,539,314	\$ 2,028,500	\$ 2,020,539	\$ 2,150,041	\$ 2,105,559	\$ 5,893,755	\$ 6,045,002	\$ 6,226,481	\$ 6,413,410	\$ 6,605,953
14	Gross Revenue Requirements	\$ 27,888,615	\$ 17,526,444	\$ 17,646,712	\$ 18,199,869	\$ 18,917,523	\$ 19,486,239	\$ 23,912,971	\$ 24,740,687	\$ 25,627,833	\$ 26,561,522	\$ 27,523,828
Less Income and Funds from Other Sources												
15	Other Operating Revenue	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279
16	Unrestricted Interest Income	304,416	135,007	132,205	143,593	142,260	156,114	150,418	159,451	172,160	187,953	206,805
17	Impact Fees Used to Pay City Debt Service	-	-	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
20	Net Revenue Requirements	\$ 26,879,920	\$ 16,687,158	\$ 16,585,228	\$ 17,126,997	\$ 17,845,983	\$ 18,400,846	\$ 22,833,274	\$ 23,651,957	\$ 24,526,394	\$ 25,444,290	\$ 26,387,745
Revenue from Existing Rates												
21	Water System Rate Revenue	\$ 18,339,842	\$ 18,546,787	\$ 18,666,567	\$ 18,786,348	\$ 18,906,128	\$ 19,025,909	\$ 19,145,690	\$ 19,265,470	\$ 19,385,251	\$ 19,505,031	\$ 19,624,812
22	Prior Year Rate Adjustment	-	-	1,119,994	2,321,993	3,611,373	4,993,863	5,750,432	6,537,965	7,357,530	8,210,232	9,097,215
23	Total Applicable Rate Revenue	\$ 18,339,842	\$ 18,546,787	\$ 19,786,561	\$ 21,108,340	\$ 22,517,501	\$ 24,019,772	\$ 24,896,122	\$ 25,803,435	\$ 26,742,780	\$ 27,715,264	\$ 28,722,027
24	Rate Adjustments	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
25	Effective Months	12	9	9	9	9	9	9	9	9	9	9
26	Percent of Current Year Effective	100.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
27	Revenue from Current Rate Adjustment	\$ -	\$ 834,605	\$ 890,395	\$ 949,875	\$ 1,013,288	\$ 540,445	\$ 560,163	\$ 580,577	\$ 601,713	\$ 623,593	\$ 646,246
28	Revenue from Current Rate Adjustment w/ Full Year Implem	\$ -	\$ 1,112,807	\$ 1,187,194	\$ 1,266,500	\$ 1,351,050	\$ 720,593	\$ 746,884	\$ 774,103	\$ 802,283	\$ 831,458	\$ 861,661
29	Total Rate Revenue	\$ 18,339,842	\$ 19,381,392	\$ 20,676,956	\$ 22,058,216	\$ 23,530,789	\$ 24,560,217	\$ 25,456,284	\$ 26,384,012	\$ 27,344,493	\$ 28,338,857	\$ 29,368,273
30	Total Rate Revenue w / Full Year Implementation	\$ 18,339,842	\$ 19,659,594	\$ 20,973,755	\$ 22,374,841	\$ 23,868,551	\$ 24,740,365	\$ 25,643,005	\$ 26,577,538	\$ 27,545,064	\$ 28,546,722	\$ 29,583,688
31	Revenue Surplus/(Deficiency) Under Proposed Rates	\$ (8,540,079)	\$ 2,694,234	\$ 4,091,729	\$ 4,931,219	\$ 5,684,806	\$ 6,159,370	\$ 2,623,011	\$ 2,732,055	\$ 2,818,099	\$ 2,894,568	\$ 2,980,528

Table 1-4

City of Deltona, Florida
Water and Wastewater Rate Study
Wastewater System

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Wastewater System

		Fiscal Year Ending September 30,										
Line No.	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Operating Expenses											
1	Water and Wastewater Administration	\$ 1,156,969	\$ 598,874	\$ 625,339	\$ 653,129	\$ 682,324	\$ 713,011	\$ 745,282	\$ 779,235	\$ 814,979	\$ 852,628	\$ 892,307
2	Wastewater Plant (Fisher)	1,787,362	1,973,945	2,069,267	2,169,581	2,293,495	2,424,479	2,543,152	2,668,192	2,799,992	2,938,970	3,085,579
3	Customer Service / Billing	257,194	321,420	339,095	357,895	380,908	403,665	423,871	445,216	467,777	491,639	511,115
4	Water / Wastewater Field Operations	550,102	873,032	969,767	1,013,546	1,059,667	1,108,287	1,159,575	1,213,711	1,270,893	1,331,332	1,395,259
5	Eastern Wastewater Treatment Plant	1,290,141	2,911,872	3,053,847	3,203,527	3,382,840	3,572,583	3,750,227	3,937,821	4,136,019	4,345,524	4,567,094
6	Lift Stations	408,247	-	-	-	-	-	-	-	-	-	-
7	Water and Wastewater Non-Departmental	-	1,343,815	1,397,567	1,453,470	1,511,609	1,572,073	1,634,956	1,700,354	1,768,369	1,839,103	1,912,667
8	Total Operating Expenses	\$ 5,450,016	\$ 8,022,957	\$ 8,454,882	\$ 8,851,148	\$ 9,310,844	\$ 9,794,099	\$ 10,257,063	\$ 10,744,530	\$ 11,258,028	\$ 11,799,197	\$ 12,364,021
	Debt Service											
9	Taxable Utility System Revenue Refunding Bonds, Series 2021	\$ 1,680,162	\$ 1,680,919	\$ 1,680,521	\$ 1,680,394	\$ 1,679,473	\$ 1,680,108	\$ 1,678,988	\$ 1,680,625	\$ 1,679,113	\$ 1,679,752	\$ 1,680,667
10	SRF Loan WW641800	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486
11	Additional Senior Lien Debt 1	-	42,520	85,040	85,040	85,040	85,040	85,040	85,040	85,040	85,040	85,040
12	Additional Junior Lien Debt 1	-	-	-	-	-	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588
13	Additional Junior Lien Debt 2	-	-	-	-	-	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771
14	Total Debt Service	\$ 3,392,648	\$ 3,435,925	\$ 3,478,047	\$ 3,477,920	\$ 3,476,999	\$ 6,081,993	\$ 6,080,873	\$ 6,082,510	\$ 6,080,998	\$ 6,081,637	\$ 6,082,552
	Other Revenue Requirements											
15	Transfer to Capital Replacement and Improvement Fund	\$ 20,158,711	\$ 3,526,686	\$ 2,672,650	\$ 6,157,106	\$ 5,713,484	\$ 8,724,027	\$ 3,183,531	\$ 3,279,037	\$ 3,377,409	\$ 3,478,731	\$ 3,583,093
17	Transfer to Renewal and Replacement Fund	-	-	38,334	46,302	50,104	67,199	55,494	39,369	41,224	43,154	45,161
19	Total Other Revenue Requirements	\$ 20,158,711	\$ 3,526,686	\$ 2,710,984	\$ 6,203,408	\$ 5,763,588	\$ 8,791,226	\$ 3,239,025	\$ 3,318,407	\$ 3,418,633	\$ 3,521,885	\$ 3,628,253
20	Gross Revenue Requirements	\$ 29,001,375	\$ 14,985,568	\$ 14,643,913	\$ 18,532,476	\$ 18,551,431	\$ 24,667,318	\$ 19,576,961	\$ 20,145,447	\$ 20,757,658	\$ 21,402,718	\$ 22,074,826
	Less Income and Funds from Other Sources											
21	Other Operating Revenue	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364
22	Unrestricted Interest Income	183,634	85,641	85,591	94,247	98,141	119,315	117,207	125,348	136,378	149,968	166,195
23	Impact Fees Used to Pay City Debt Service	-	-	-	-	-	200,000	250,000	350,000	350,000	350,000	350,000
26	Net Revenue Requirements	\$ 27,941,376	\$ 14,023,562	\$ 13,681,958	\$ 17,561,865	\$ 17,576,926	\$ 23,471,638	\$ 18,333,390	\$ 18,793,734	\$ 19,394,916	\$ 20,026,385	\$ 20,682,267
	Revenue from Existing Rates											
27	Wastewater System Rate Revenue	\$ 10,808,859	\$ 11,210,668	\$ 11,511,625	\$ 11,812,583	\$ 12,593,243	\$ 13,373,904	\$ 13,674,861	\$ 13,975,819	\$ 14,276,776	\$ 14,577,734	\$ 14,878,691
28	Prior Year Rate Adjustment	-	-	690,698	1,460,035	2,405,511	3,510,342	4,107,262	4,742,859	5,418,646	6,136,190	6,897,119
29	Total Applicable Rate Revenue	\$ 10,808,859	\$ 11,210,668	\$ 12,202,323	\$ 13,272,618	\$ 14,998,754	\$ 16,884,245	\$ 17,782,123	\$ 18,718,678	\$ 19,695,422	\$ 20,713,924	\$ 21,775,810
30	Rate Adjustments	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
31	Effective Months	12	9	9	9	9	9	9	9	9	9	9
32	Percent of Current Year Effective	100.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
33	Revenue from Current Rate Adjustment	\$ -	\$ 504,480	\$ 549,105	\$ 597,268	\$ 674,944	\$ 379,896	\$ 400,098	\$ 421,170	\$ 443,147	\$ 466,063	\$ 489,956
34	Revenue from Current Rate Adjustment w/ Full Year Implementati	\$ -	\$ 672,640	\$ 732,139	\$ 796,357	\$ 899,925	\$ 506,527	\$ 533,464	\$ 561,560	\$ 590,863	\$ 621,418	\$ 653,274
35	Total Rate Revenue	\$ 10,808,859	\$ 11,715,148	\$ 12,751,427	\$ 13,869,886	\$ 15,673,698	\$ 17,264,141	\$ 18,182,221	\$ 19,139,848	\$ 20,138,569	\$ 21,179,987	\$ 22,265,766
36	Total Rate Revenue w / Full Year Implementation	\$ 10,808,859	\$ 11,883,308	\$ 12,934,462	\$ 14,068,975	\$ 15,898,679	\$ 17,390,773	\$ 18,315,587	\$ 19,280,238	\$ 20,286,285	\$ 21,335,342	\$ 22,429,084
37	Revenue Surplus/(Deficiency) Under Proposed Rates	\$ (17,132,517)	\$ (2,308,415)	\$ (930,531)	\$ (3,691,980)	\$ (1,903,228)	\$ (6,207,497)	\$ (151,168)	\$ 346,114	\$ 743,653	\$ 1,153,602	\$ 1,583,499

Table 1-5

City of Deltona, Florida
Water and Wastewater Rate Study
Reclaimed Water System

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Reclaimed Water System

Line No.	Description	Fiscal Year Ending September 30,											
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Operating Expenses													
1	Water and Wastewater Administration	\$ 45,585	\$ 23,596	\$ 24,639	\$ 25,733	\$ 26,884	\$ 28,093	\$ 29,364	\$ 30,702	\$ 32,110	\$ 33,594	\$ 35,157	
2	Customer Service / Billing	59,939	74,906	79,450	84,264	89,366	94,391	99,575	105,052	110,842	116,967	122,719	
3	Water / Wastewater Field Operations	-	10,168	20,946	21,575	22,222	22,889	23,575	24,283	25,011	25,762	26,534	
4	RIB Site	109,259	-	-	-	-	-	-	-	-	-	-	
5	Water and Wastewater Non-Departmental	-	317,875	330,590	343,813	357,566	371,869	386,743	402,213	418,302	435,034	452,435	
6	Total Operating Expenses	\$ 214,783	\$ 426,545	\$ 455,625	\$ 475,386	\$ 496,037	\$ 517,241	\$ 539,258	\$ 562,250	\$ 586,266	\$ 611,356	\$ 636,845	
Debt Service													
7	SRF Loan WW641800	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	
8	SRF Loan WW641830	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	
9	SRF Loan 641860	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	
10	Additional Senior Lien Debt 1	-	551,275	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	
11	Total Debt Service	\$ 563,788	\$ 1,115,064	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	
Other Revenue Requirements													
12	Transfer to Capital Replacement and Improvement Fund	\$ 1,684,778	\$ -	\$ -	\$ -	\$ 3,817	\$ 3,817	\$ -	\$ -	\$ -	\$ -	\$ -	
13	Transfer to Renewal and Replacement Fund	-	-	2,504	3,170	3,581	4,815	3,980	2,920	3,154	3,399	3,655	
14	Total Other Revenue Requirements	\$ 1,684,778	\$ -	\$ 2,504	\$ 3,170	\$ 7,398	\$ 8,632	\$ 3,980	\$ 2,920	\$ 3,154	\$ 3,399	\$ 3,655	
15	Gross Revenue Requirements	\$ 2,463,349	\$ 1,541,609	\$ 2,124,468	\$ 2,144,895	\$ 2,169,774	\$ 2,192,211	\$ 2,209,577	\$ 2,231,509	\$ 2,255,759	\$ 2,281,094	\$ 2,306,839	
Less Income and Funds from Other Sources													
16	Unrestricted Interest Income	\$ 13,198	\$ 8,152	\$ 9,745	\$ 10,617	\$ 10,903	\$ 11,983	\$ 12,044	\$ 12,925	\$ 14,071	\$ 15,469	\$ 17,138	
17	Impact Fees Used to Pay City Debt Service	-	-	-	-	-	-	-	-	-	-	-	
18	Net Revenue Requirements	\$ 2,450,151	\$ 1,533,457	\$ 2,114,723	\$ 2,134,278	\$ 2,158,870	\$ 2,180,228	\$ 2,197,533	\$ 2,218,584	\$ 2,241,688	\$ 2,265,625	\$ 2,289,701	
Revenue from Existing Rates													
19	Reclaimed Water System Rate Revenue	\$ 728,949	\$ 787,160	\$ 842,365	\$ 897,570	\$ 952,774	\$ 1,007,979	\$ 1,063,184	\$ 1,118,388	\$ 1,173,593	\$ 1,228,798	\$ 1,284,002	
20	Prior Year Rate Adjustment	-	-	50,542	110,940	181,995	264,571	319,329	379,538	445,429	517,236	595,208	
21	Total Applicable Rate Revenue	\$ 728,949	\$ 787,160	\$ 892,907	\$ 1,008,509	\$ 1,134,769	\$ 1,272,550	\$ 1,382,512	\$ 1,497,926	\$ 1,619,021	\$ 1,746,034	\$ 1,879,210	
22	Rate Adjustments	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
23	Effective Months	12	9	9	9	9	9	9	9	9	9	9	
24	Percent of Current Year Effective	100.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	
25	Revenue from Current Rate Adjustment	\$ -	\$ 35,422	\$ 40,181	\$ 45,383	\$ 51,065	\$ 28,632	\$ 31,107	\$ 33,703	\$ 36,428	\$ 39,286	\$ 42,282	
26	Revenue from Current Rate Adjustment w/ Full Year Imp	\$ -	\$ 47,230	\$ 53,574	\$ 60,511	\$ 68,086	\$ 38,177	\$ 41,475	\$ 44,938	\$ 48,571	\$ 52,381	\$ 56,376	
27	Total Rate Revenue	\$ 728,949	\$ 822,582	\$ 933,088	\$ 1,053,892	\$ 1,185,834	\$ 1,301,183	\$ 1,413,619	\$ 1,531,630	\$ 1,655,449	\$ 1,785,320	\$ 1,921,492	
28	Total Rate Revenue w / Full Year Implementation	\$ 728,949	\$ 834,390	\$ 946,481	\$ 1,069,020	\$ 1,202,856	\$ 1,310,727	\$ 1,423,987	\$ 1,542,864	\$ 1,667,592	\$ 1,798,415	\$ 1,935,587	
29	Revenue Surplus/(Deficiency) Under Proposed Rates	\$ (1,721,202)	\$ (710,874)	\$ (1,181,636)	\$ (1,080,386)	\$ (973,036)	\$ (879,046)	\$ (783,915)	\$ (686,954)	\$ (586,238)	\$ (480,305)	\$ (368,209)	

Table 1-6
City of Deltona, Florida
Water and Wastewater Rate Study
Combined Water, Wastewater, and Reclaimed Water System

Projected Net Revenue Requirements - Combined Water, Wastewater, and Reclaimed Water System

		Fiscal Year Ending September 30,										
Line No.	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Operating Expenses											
1	Water And Wastewater Administration	\$ 3,061,104	\$ 1,584,498	\$ 1,654,519	\$ 1,728,046	\$ 1,805,291	\$ 1,886,483	\$ 1,971,864	\$ 2,061,698	\$ 2,156,269	\$ 2,255,881	\$ 2,360,864
2	Water Plant Operations	3,149,852	3,382,167	3,526,862	3,678,341	3,836,973	4,003,150	4,177,292	4,359,844	4,551,285	4,752,124	4,962,906
3	Wastewater Plant (Fisher)	1,787,362	1,973,945	2,069,267	2,169,581	2,293,495	2,424,479	2,543,152	2,668,192	2,799,992	2,938,970	3,085,579
4	Customer Service / Billing	1,570,458	1,962,626	2,064,766	2,173,044	2,290,894	2,405,828	2,520,654	2,641,971	2,770,236	2,905,941	3,026,075
5	Water / Wastewater Field Operations	3,044,116	4,688,554	5,072,741	5,306,186	5,552,335	5,812,040	6,086,224	6,375,882	6,682,095	7,006,028	7,348,948
6	Eastern Wastewater Treatment Plant	1,290,141	2,911,872	3,053,847	3,203,527	3,382,840	3,572,583	3,750,227	3,937,821	4,136,019	4,345,524	4,567,094
7	RIB Site	109,259	-	-	-	-	-	-	-	-	-	-
8	Lift Stations	408,247	-	-	-	-	-	-	-	-	-	-
9	Water and Wastewater Non-Departmental	-	3,861,849	4,016,323	4,176,976	4,344,055	4,517,817	4,698,530	4,886,471	5,081,930	5,285,207	5,496,615
10	Total Operating Expenses	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081
	Debt Service											
11	Taxable Utility System Revenue Refunding Bonds, Series 2021	\$ 4,749,901	\$ 4,752,039	\$ 4,750,915	\$ 4,750,557	\$ 4,747,953	\$ 4,749,749	\$ 4,746,583	\$ 4,751,210	\$ 4,746,934	\$ 4,748,741	\$ 4,751,327
12	SRF Loan WW641800	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450
13	SRF Loan WW641830	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895
14	SRF Loan 641860	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930
15	Additional Senior Lien Debt 1	-	593,795	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590
16	Additional Junior Lien Debt 1	-	-	-	-	-	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588
17	Additional Junior Lien Debt 2	-	-	-	-	-	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771
18	Total Debt Service	\$ 7,026,176	\$ 7,622,109	\$ 8,214,780	\$ 8,214,422	\$ 8,211,818	\$ 10,817,972	\$ 10,814,807	\$ 10,819,434	\$ 10,815,157	\$ 10,816,965	\$ 10,819,551
	Other Revenue Requirements											
19	Transfer to Capital Replacement Fund	\$ 37,906,624	\$ 6,066,000	\$ 4,640,000	\$ 8,105,000	\$ 7,790,000	\$ 10,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579
20	Transfer to Renewal and Replacement Fund	-	-	101,988	122,117	131,026	170,416	136,761	96,329	100,168	104,151	108,283
21	Total Other Revenue Requirements	\$ 37,906,624	\$ 6,066,000	\$ 4,741,988	\$ 8,227,117	\$ 7,921,026	\$ 10,905,416	\$ 9,136,761	\$ 9,366,329	\$ 9,648,268	\$ 9,938,694	\$ 10,237,862
22	Gross Revenue Requirements	\$ 59,353,340	\$ 34,053,621	\$ 34,415,093	\$ 38,877,240	\$ 39,638,727	\$ 46,345,768	\$ 45,699,509	\$ 47,117,643	\$ 48,641,250	\$ 50,245,334	\$ 51,905,494
	Less Income and Funds from Other Sources											
23	Other Operating Revenue	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643
24	Unrestricted Interest Income	501,249	228,800	227,541	248,457	251,304	287,412	279,669	297,725	322,609	353,390	390,137
25	Impact Fees Used to Pay City Debt Service	-	-	225,000	225,000	225,000	425,000	475,000	575,000	575,000	575,000	575,000
26	Net Revenue Requirements	\$ 57,271,448	\$ 32,244,177	\$ 32,381,908	\$ 36,823,140	\$ 37,581,779	\$ 44,052,713	\$ 43,364,197	\$ 44,664,275	\$ 46,162,998	\$ 47,736,300	\$ 49,359,713
	Revenue from Existing Rates											
27	System Rate Revenue	\$ 29,877,650	\$ 30,544,614	\$ 31,020,557	\$ 31,496,500	\$ 32,452,146	\$ 33,407,792	\$ 33,883,734	\$ 34,359,677	\$ 34,835,620	\$ 35,311,563	\$ 35,787,506
28	Prior Year Rate Adjustment	-	-	1,861,233	3,892,967	6,198,879	8,768,776	10,177,023	11,660,362	13,221,604	14,863,659	16,589,542
29	Total Applicable Rate Revenue	\$ 29,877,650	\$ 30,544,614	\$ 32,881,791	\$ 35,389,467	\$ 38,651,025	\$ 42,176,567	\$ 44,060,757	\$ 46,020,039	\$ 48,057,224	\$ 50,175,222	\$ 52,377,048

Table 1-6
City of Deltona, Florida
Water and Wastewater Rate Study
Combined Water, Wastewater, and Reclaimed Water System

Projected Net Revenue Requirements - Combined Water, Wastewater, and Reclaimed Water System

Line No.	Description	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
30	Effective Months	12	9	9	9	9	9	9	9	9	9	9
31	Percent of Current Year Effective	100.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
32	Revenue from Current Rate Adjustment w/ Effective Months	\$ -	\$ 1,374,508	\$ 1,479,681	\$ 1,592,526	\$ 1,739,296	\$ 948,973	\$ 991,367	\$ 1,035,451	\$ 1,081,288	\$ 1,128,942	\$ 1,178,484
33	Revenue from Current Rate Adjustment w/ Full Year Implementatic	\$ -	\$ 1,832,677	\$ 1,972,907	\$ 2,123,368	\$ 2,319,061	\$ 1,265,297	\$ 1,321,823	\$ 1,380,601	\$ 1,441,717	\$ 1,505,257	\$ 1,571,311
34	Total Revenue w/ Effective Months	\$ 29,877,650	\$ 31,919,122	\$ 34,361,471	\$ 36,981,993	\$ 40,390,321	\$ 43,125,540	\$ 45,052,124	\$ 47,055,490	\$ 49,138,512	\$ 51,304,164	\$ 53,555,531
35	Total Revenue w/ Full Year Implementation	\$ 29,877,650	\$ 32,377,291	\$ 34,854,698	\$ 37,512,835	\$ 40,970,086	\$ 43,441,864	\$ 45,382,580	\$ 47,400,641	\$ 49,498,941	\$ 51,680,478	\$ 53,948,359
36	Revenue Adjustment w/ Effective Months	0.00%	4.50%	4.50%	4.50%	4.50%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
37	Revenue Adjustment w/ Full Year Implementation	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

**Table 1-7
City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System**

Utility Budget and Allocation of Utility Operating Expenses to Individual Systems

Line No.	Division Code	Expense Code	Description	Actual Fiscal Year 2022	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Estimated Fiscal Year 2025	Budgeted Fiscal Year 2026	Adjustments	Adjusted Fiscal Year 2026	Basis	Percent Allocation			Allocation Amounts					
												Water	Wastewater	Reclaimed	Fiscal Year 2025			Fiscal Year 2026		
															Water	Wastewater	Reclaimed	Water	Wastewater	Reclaimed
Water and Wastewater Non-Departmental																				
275	401900	524501	Insurance - General	\$ -	\$ -	\$ -	\$ -	\$ 610,700	\$ -	610,700	FixedAssets	54.15%	29.64%	16.22%	\$ -	\$ -	\$ -	\$ 330,675	\$ 180,989	\$ 99,036
276	401900	640400	Vehicles	-	-	-	-	652,000	(652,000)	-	Equal	50.00%	50.00%	0.00%	-	-	-	-	-	-
277	401900	640500	E/Q and Machinery	-	-	-	-	989,000	(989,000)	-	Equal	50.00%	50.00%	0.00%	-	-	-	-	-	-
278	401900	710000	Debt Service - Principal	-	-	-	-	4,845,135	(4,845,135)	-	Equal	50.00%	50.00%	0.00%	-	-	-	-	-	-
279	401900	720000	Debt Service - Interest	-	-	-	-	2,417,019	(2,417,019)	-	Equal	50.00%	50.00%	0.00%	-	-	-	-	-	-
280	401900	581001	Transfer Out to Fund 001 (General Fund)	-	-	-	-	1,818,700	-	1,818,700	Operating	60.72%	37.80%	1.49%	-	-	-	1,104,224	687,392	27,083
281	401900	581402	Transfer Out to Fund 402 (W/WW Capital Improv	-	-	-	-	7,425,000	(7,425,000)	-	Equal	50.00%	50.00%	0.00%	-	-	-	-	-	-
282	401900	AddPers	Additional Personnel	-	-	-	-	-	-	-	Input	0.00%	0.00%	100.00%	-	-	-	-	-	-
283	401900	990001	Operating Contingency	-	-	-	-	250,000	-	250,000	Equal	50.00%	50.00%	0.00%	-	-	-	125,000	125,000	-
284	401900	990131	IT - Allocated Costs	-	-	-	-	1,182,449	-	1,182,449	FixedAssets	54.15%	29.64%	16.22%	-	-	-	640,260	350,434	191,755
285			Total Water and Wastewater Non-Departmer	\$ -	\$ -	\$ -	\$ -	\$ 20,190,003	\$ (16,328,154)	\$ 3,861,849					\$ -	\$ -	\$ -	\$ 2,200,159	\$ 1,343,815	\$ 317,875
286			TOTAL EXPENSES	\$ 16,388,573	\$ 18,152,366	\$ 20,158,702	\$ 14,420,540	\$ 36,531,010	\$ (16,165,499)	\$ 20,365,511					\$ 8,755,741	\$ 5,450,016	\$ 214,783	\$ 11,916,009	\$ 8,022,957	\$ 426,545
															60.72%	37.79%	1.49%	58.51%	39.39%	2.09%
287			Actual Operating Expenses	\$ 11,586,966	\$ 13,483,241	\$ 14,843,538	\$ 14,418,940	\$ 20,202,856		\$ 20,365,511					\$ 8,754,464	\$ 5,449,754	\$ 214,722	\$ 11,916,009	\$ 8,022,957	\$ 426,545

Table 1-8

City of Deltona, Florida
Water and Wastewater Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,											
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Water and Wastewater Administration																
1	401360	511200	Salaries and Wages	Labor	\$ 298,763	\$ 324,956	\$ 337,954	\$ 351,472	\$ 365,531	\$ 380,153	\$ 395,359	\$ 411,173	\$ 427,620	\$ 444,725	\$ 462,514	
2	401360	511400	Overtime	Labor	6,514	8,652	8,999	9,359	9,733	10,122	10,527	10,948	11,386	11,842	12,315	
3	401360	511500	Special Pay	Labor	716	1,010	1,051	1,093	1,136	1,182	1,229	1,278	1,329	1,383	1,438	
4	401360	512100	FICA Taxes	Labor	22,439	25,598	26,622	27,687	28,794	29,946	31,144	32,390	33,685	35,033	36,434	
5	401360	512200	Retirement Contributions	Labor	47,007	62,327	64,820	67,413	70,109	72,914	75,830	78,864	82,018	85,299	88,711	
6	401360	512300	Health/Dental/Life Insurance	HealthIns	64,843	72,695	79,965	87,961	96,757	106,433	117,077	128,784	141,663	155,829	171,412	
7	401360	512400	Workers Compensation	Labor	911	1,608	1,672	1,739	1,808	1,881	1,956	2,034	2,116	2,200	2,288	
8	401360	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-	
9	401360	523101	Professional Services - Other	Labor	25,731	38,068	39,591	41,175	42,822	44,535	46,316	48,169	50,095	52,099	54,183	
10	401360	523102	General Legal Services	Labor	2,532	-	-	-	-	-	-	-	-	-	-	
11	401360	523401	Other Contractual Svcs - Misc	Labor	4,568	4,736	4,925	5,122	5,327	5,540	5,762	5,992	6,232	6,481	6,740	
12	401360	523404	Software/Network Maintenance	Repair	178,225	246,442	256,300	266,552	277,214	288,303	299,835	311,828	324,301	337,273	350,764	
13	401360	523405	Mowing and Litter Control	Repair	2,186	3,036	3,157	3,283	3,415	3,551	3,693	3,841	3,995	4,155	4,321	
14	401360	524001	Travel and Per Diem	Fuel	1,456	8,197	8,606	9,037	9,489	9,963	10,461	10,984	11,533	12,110	12,716	
15	401360	524101	Communications	Inflation	97	364	375	386	398	410	422	435	448	461	475	
16	401360	524102	Postage	Inflation	11	304	313	322	332	342	352	362	373	385	396	
17	401360	524301	Utility Services - General	Inflation	12,306	12,309	12,679	13,059	13,451	13,854	14,270	14,698	15,139	15,593	16,061	
18	401360	524501	Insurance - General	Insurance	335,368	-	-	-	-	-	-	-	-	-	-	
19	401360	524602	R&M - Equipment	Repair	5,485	7,650	7,956	8,274	8,605	8,950	9,308	9,680	10,067	10,470	10,888	
20	401360	524603	R&M - Building	Repair	7,254	48,268	50,199	52,207	54,295	56,467	58,726	61,075	63,518	66,059	68,701	
21	401360	524610	R&M - Other	Repair	564	59,865	62,260	64,750	67,340	70,034	72,835	75,748	78,778	81,929	85,207	
22	401360	524701	Printing and Binding - General	Inflation	-	182	188	193	199	205	211	217	224	231	238	
23	401360	524901	Recognitions	Inflation	408	911	938	966	995	1,025	1,056	1,087	1,120	1,154	1,188	
24	401360	524910	Employee Physicals	Inflation	-	546	563	580	597	615	633	652	672	692	713	
25	401360	525101	Office Supplies - General	Inflation	1,041	3,036	3,127	3,221	3,317	3,417	3,519	3,625	3,734	3,846	3,961	
26	401360	525102	Furniture and Equipment	Inflation	449	6,072	6,254	6,441	6,634	6,834	7,039	7,250	7,467	7,691	7,922	
27	401360	525201	Fuel and Oil	Fuel	661	1,991	2,091	2,196	2,305	2,421	2,542	2,669	2,802	2,942	3,089	
28	401360	525202	Small Tools and Equipment	Inflation	133	1,821	1,876	1,932	1,990	2,050	2,112	2,175	2,240	2,307	2,377	
29	401360	525203	Janitorial Supplies	Inflation	3,372	4,250	4,378	4,509	4,644	4,783	4,927	5,075	5,227	5,384	5,545	
30	401360	525206	Uniforms	Inf/Emp	534	789	813	837	862	888	915	942	971	1,000	1,030	
31	401360	525210	Operating Supplies - Other	Inflation	237	1,821	1,876	1,932	1,990	2,050	2,112	2,175	2,240	2,307	2,377	
32	401360	525400	Publications, Membership, Training	Inflation	1,052	10,747	11,069	11,401	11,743	12,095	12,458	12,832	13,217	13,613	14,022	
33	401360	910001	Operating Transfer Out to General Fund	Labor	565,151	-	-	-	-	-	-	-	-	-	-	
34	401360	990131	IT - Allocated Costs	Repair	266,205	-	-	-	-	-	-	-	-	-	-	
35	401360	990419	Fleet Maint Allocation	Repair	2,331	3,775	3,926	4,083	4,247	4,417	4,593	4,777	4,968	5,167	5,373	
36	Total Water and Wastewater Administration					\$ 1,858,550	\$ 962,028	\$ 1,004,542	\$ 1,049,184	\$ 1,096,083	\$ 1,145,378	\$ 1,197,218	\$ 1,251,761	\$ 1,309,180	\$ 1,369,659	\$ 1,433,399
Water Plant Operations																
37	401361	511200	Salaries and Wages	Labor	\$ 709,226	\$ 636,479	\$ 661,938	\$ 688,416	\$ 715,952	\$ 744,590	\$ 774,374	\$ 805,349	\$ 837,563	\$ 871,065	\$ 905,908	
38	401361	511400	Overtime	Labor	87,951	108,221	112,550	117,052	121,734	126,603	131,667	136,934	142,411	148,108	154,032	
39	401361	511500	Special Pay	Labor	8,260	9,339	9,713	10,101	10,505	10,925	11,362	11,817	12,289	12,781	13,292	
40	401361	512100	FICA Taxes	Labor	59,683	57,683	59,990	62,390	64,886	67,481	70,180	72,987	75,907	78,943	82,101	
41	401361	512200	Retirement Contributions	Labor	109,374	87,748	91,258	94,908	98,705	102,653	106,759	111,029	115,470	120,089	124,893	
42	401361	512300	Health/Dental/Life Insurance	HealthIns	167,191	152,573	167,830	184,613	203,075	223,382	245,720	270,292	297,322	327,054	359,759	
43	401361	512400	Workers Compensation	Labor	28,200	6,139	6,385	6,640	6,906	7,182	7,469	7,768	8,079	8,402	8,738	
44	401361	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-	
45	401361	523101	Professional Services - Other	Labor	18,095	55,000	57,200	59,488	61,868	64,342	66,916	69,593	72,376	75,271	78,282	
46	401361	523114	Water Testing Services	Labor	35,730	90,000	93,600	97,344	101,238	105,287	109,499	113,879	118,434	123,171	128,098	
47	401361	523401	Other Contractual Svcs - Misc	Labor	15,608	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466	
48	401361	523404	Software/Network Maintenance	Repair	11,786	5,550	5,772	6,003	6,243	6,493	6,752	7,023	7,303	7,596	7,899	
49	401361	523405	Mowing and Litter Control	Inflation	34,200	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191	
50	401361	523415	Tree Removal	Inflation	3,300	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	
51	401361	524001	Travel and Per Diem	Fuel	-	2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814	2,955	3,103	
52	401361	524101	Communications	Inflation	3,833	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	
53	401361	524102	Postage	Inflation	-	1,600	1,648	1,697	1,748	1,801	1,855	1,910	1,968	2,027	2,088	

Table 1-8

City of Deltona, Florida
Water and Wastewater Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
54	401361	524301	Utility Services - General	Inflation	557,210	539,888	556,085	572,767	589,950	607,649	625,878	644,655	663,994	683,914	704,431
55	401361	524602	R&M - Equipment	Repair	220,896	493,500	513,240	533,770	555,120	577,325	600,418	624,435	649,412	675,389	702,404
56	401361	524603	R&M - Building	Repair	986	-	-	-	-	-	-	-	-	-	-
57	401361	524607	R&M - Infrastructure	Repair	49,315	-	-	-	-	-	-	-	-	-	-
58	401361	524610	R&M - Other	Repair	3,695	9,500	9,880	10,275	10,686	11,114	11,558	12,021	12,501	13,001	13,521
59	401361	524701	Printing and Binding - General	Inflation	5,126	3,300	3,399	3,501	3,606	3,714	3,826	3,940	4,059	4,180	4,306
60	401361	524900	Othr Current Charges and Obligations	Inflation	257	-	-	-	-	-	-	-	-	-	-
61	401361	524901	Recognitions	Inflation	-	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262	3,360
62	401361	524910	Employee Physicals	Inf/Emp	-	300	309	318	328	338	348	358	369	380	391
63	401361	525101	Office Supplies - General	Inflation	373	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566
64	401361	525102	Furniture and Equipment	Inflation	280	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
65	401361	525201	Fuel and Oil	Fuel	35,934	48,294	50,709	53,244	55,906	58,702	61,637	64,719	67,955	71,352	74,920
66	401361	525202	Small Tools and Equipment	Inflation	3,134	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
67	401361	525206	Uniforms	Inflation	5,011	10,500	10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700
68	401361	525210	Operating Supplies - Other	Inflation	4,909	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	9,133
69	401361	525211	Chemicals	ChemicalW	850,255	853,000	892,931	934,692	978,365	1,024,037	1,071,797	1,121,739	1,173,962	1,228,568	1,285,663
70	401361	525212	Lab Supplies	ChemicalW	94,350	80,000	83,745	87,662	91,758	96,041	100,520	105,204	110,102	115,223	120,578
71	401361	525400	Publications, Membership, Training	Inflation	21,934	36,700	37,801	38,935	40,103	41,306	42,545	43,822	45,136	46,490	47,885
72	401361	990419	Fleet Maint Allocation	Repair	3,350	6,578	6,841	7,115	7,399	7,695	8,003	8,323	8,656	9,002	9,363
73			Total Water Plant Operations		\$ 3,149,852	\$ 3,382,167	\$ 3,526,862	\$ 3,678,341	\$ 3,836,973	\$ 4,003,150	\$ 4,177,292	\$ 4,359,844	\$ 4,551,285	\$ 4,752,124	\$ 4,962,906
Customer Service / Billing															
74	401363	511200	Salaries and Wages	Labor	\$ 596,446	\$ 610,479	\$ 634,898	\$ 660,294	\$ 686,706	\$ 714,174	\$ 742,741	\$ 772,451	\$ 803,349	\$ 835,483	\$ 868,902
75	401363	511400	Overtime	Labor	7,481	13,567	14,110	14,674	15,261	15,872	16,506	17,167	17,853	18,567	19,310
76	401363	512100	FICA Taxes	Labor	43,995	47,740	49,650	51,636	53,701	55,849	58,083	60,407	62,823	65,336	67,949
77	401363	512200	Retirement Contributions	Labor	81,351	80,608	83,833	87,186	90,673	94,300	98,072	101,995	106,075	110,318	114,731
78	401363	512300	Health/Dental/Life Insurance	HealthIns	180,073	183,232	201,555	221,711	243,882	268,270	295,097	324,607	357,068	392,774	432,052
79	401363	512400	Workers Compensation	Labor	2,933	1,736	1,805	1,877	1,953	2,031	2,112	2,196	2,284	2,376	2,471
80	401363	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-
81	401363	523101	Professional Services - Other	Labor	9,944	10,215	10,624	11,049	11,491	11,950	12,428	12,925	13,443	13,980	14,539
82	401363	523401	Other Contractual Svcs - Misc	Labor	18,094	29,129	30,294	31,506	32,767	34,077	35,440	36,858	38,332	39,865	41,460
83	401363	523404	Software/Network Maintenance	Repair	4,675	4,469	4,648	4,834	5,027	5,228	5,437	5,655	5,881	6,116	6,361
84	401363	524001	Travel and Per Diem	Fuel	2,778	2,793	2,933	3,080	3,234	3,395	3,565	3,743	3,930	4,127	4,333
85	401363	524102	Postage	Cust-Water	181,279	201,351	208,812	216,540	224,543	232,831	241,415	250,304	259,509	269,041	277,113
86	401363	524402	Rentals and Leases - Equipment	Inflation	-	893	920	947	976	1,005	1,035	1,066	1,098	1,131	1,165
87	401363	524602	R&M - Equipment	Repair	3,227	5,187	5,395	5,611	5,835	6,069	6,311	6,564	6,826	7,099	7,383
88	401363	524701	Printing and Binding - General	Inflation	108,994	64,643	66,582	68,580	70,637	72,756	74,939	77,187	79,503	81,888	84,345
89	401363	524901	Recognitions	Inflation	802	2,674	2,754	2,836	2,921	3,009	3,099	3,192	3,288	3,387	3,488
90	401363	525101	Office Supplies - General	Inflation	5,105	5,187	5,343	5,503	5,668	5,838	6,014	6,194	6,380	6,571	6,768
91	401363	525102	Furniture and Equipment	Inflation	30	6,145	6,329	6,519	6,715	6,916	7,124	7,338	7,558	7,784	8,018
92	401363	525201	Fuel and Oil	Fuel	645	646	679	713	748	786	825	866	910	955	1,003
93	401363	525206	Uniforms	Inflation	1,755	2,394	2,466	2,540	2,616	2,695	2,776	2,859	2,945	3,033	3,124
94	401363	525210	Operating Supplies - Other	Inflation	422	798	822	847	872	898	925	953	982	1,011	1,041
95	401363	525400	Publications, Membership, Training	Inflation	2,018	5,108	5,261	5,419	5,581	5,749	5,921	6,099	6,282	6,470	6,664
96	401363	525500	Bank Charges	WRevenue	-	287,303	306,508	326,983	348,812	364,072	377,340	391,077	405,298	420,020	420,020
97	401363	640100	Computer Equipment	Eliminate	1,277	-	-	-	-	-	-	-	-	-	-
98			Total Customer Service / Billing		\$ 1,253,325	\$ 1,566,300	\$ 1,646,221	\$ 1,730,885	\$ 1,820,620	\$ 1,907,772	\$ 1,997,208	\$ 2,091,703	\$ 2,191,616	\$ 2,297,335	\$ 2,392,242
Water / Wastewater Field Operations															
99	401364	511200	Salaries and Wages	Labor	\$ 1,170,907	\$ 1,480,554	\$ 1,539,776	\$ 1,601,367	\$ 1,665,422	\$ 1,732,039	\$ 1,801,320	\$ 1,873,373	\$ 1,948,308	\$ 2,026,240	\$ 2,107,290
100	401364	511400	Overtime	Labor	213,903	196,383	204,238	212,408	220,904	229,740	238,930	248,487	258,427	268,764	279,514
101	401364	511500	Special Pay	Labor	14,633	15,448	16,066	16,708	17,377	18,072	18,795	19,546	20,328	21,141	21,987
102	401364	512100	FICA Taxes	Labor	104,351	129,468	134,647	140,033	145,634	151,460	157,518	163,819	170,371	177,186	184,274
103	401364	512200	Retirement Contributions	Labor	183,343	205,875	214,110	222,675	231,582	240,845	250,479	260,498	270,918	281,755	293,025
104	401364	512300	Health/Dental/Life Insurance	HealthIns	314,389	430,288	473,317	520,648	572,713	629,984	692,983	762,281	838,509	922,360	1,014,596
105	401364	512400	Workers Compensation	Inflation	19,724	20,223	20,830	21,455	22,099	22,762	23,444	24,148	24,872	25,618	26,387

Table 1-8

City of Deltona, Florida
Water and Wastewater Rate Study
Water System

Projected Operating Expenses - Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
106	401364	AddPers	Additional Personnel	Input	-	97,330	200,500	206,515	212,711	219,092	225,665	232,435	239,408	246,590	253,988
107	401364	523101	Professional Services - Other	Labor	2,621	1,639	1,704	1,772	1,843	1,917	1,994	2,073	2,156	2,243	2,332
108	401364	523401	Other Contractual Svcs - Misc	Labor	2,773	2,048	2,130	2,215	2,304	2,396	2,492	2,592	2,695	2,803	2,915
109	401364	523404	Software/Network Maintenance	Repair	28,568	40,965	42,603	44,307	46,079	47,923	49,840	51,833	53,906	56,063	58,305
110	401364	523415	Tree Removal	Repair	11,798	-	-	-	-	-	-	-	-	-	-
111	401364	524001	Travel and Per Diem	Fuel	-	2,458	2,581	2,710	2,845	2,988	3,137	3,294	3,458	3,631	3,813
112	401364	524101	Communications	Inflation	6,250	10,651	10,970	11,299	11,638	11,988	12,347	12,718	13,099	13,492	13,897
113	401364	524301	Utility Services - General	Inflation	3,657	4,206	4,332	4,462	4,596	4,734	4,876	5,022	5,173	5,328	5,488
114	401364	524402	Rentals and Leases - Equipment	Inflation	125	2,048	2,110	2,173	2,238	2,305	2,374	2,446	2,519	2,595	2,672
115	401364	524601	R&M - Vehicles	Repair	848	-	-	-	-	-	-	-	-	-	-
116	401364	524602	R&M - Equipment	Repair	9,926	32,854	34,168	35,534	36,956	38,434	39,971	41,570	43,233	44,962	46,761
117	401364	524607	R&M - Infrastructure	Repair	226,142	792,663	824,370	857,344	891,638	927,304	964,396	1,002,972	1,043,091	1,084,814	1,128,207
118	401364	524610	R&M - Other	Repair	6,514	13,928	14,485	15,064	15,667	16,294	16,945	17,623	18,328	19,061	19,824
119	401364	524701	Printing and Binding - General	Inflation	817	1,639	1,688	1,738	1,791	1,844	1,900	1,957	2,015	2,076	2,138
120	401364	524901	Recognitions	Inflation	534	3,810	3,924	4,042	4,163	4,288	4,416	4,549	4,685	4,826	4,971
121	401364	524906	Dumping Fees	Inflation	2,197	4,096	4,219	4,346	4,476	4,611	4,749	4,891	5,038	5,189	5,345
122	401364	524910	Employee Physicals	Inf/Emp	-	2,458	2,532	2,608	2,686	2,766	2,849	2,935	3,023	3,114	3,207
123	401364	524931	Locates	Inflation	5,475	11,060	11,392	11,734	12,086	12,449	12,822	13,207	13,603	14,011	14,431
124	401364	525101	Office Supplies - General	Inflation	402	2,048	2,110	2,173	2,238	2,305	2,374	2,446	2,519	2,595	2,672
125	401364	525201	Fuel and Oil	Fuel	73,024	87,258	91,621	96,202	101,012	106,062	111,365	116,934	122,780	128,919	135,365
126	401364	525202	Small Tools and Equipment	Inflation	14,471	22,449	23,122	23,816	24,530	25,266	26,024	26,805	27,609	28,437	29,290
127	401364	525206	Uniforms	Inf/Emp	16,890	26,422	27,215	28,031	28,872	29,738	30,630	31,549	32,496	33,471	34,475
128	401364	525210	Operating Supplies - Other	Inflation	15,787	17,336	17,856	18,392	18,944	19,512	20,097	20,700	21,321	21,961	22,620
129	401364	525212	Lab Supplies	ChemicalW	-	4,096	4,288	4,489	4,699	4,918	5,147	5,387	5,638	5,900	6,174
130	401364	525213	Landscaping, Seed and Sod	Inflation	3,871	7,783	8,017	8,257	8,505	8,760	9,023	9,294	9,572	9,860	10,155
131	401364	525400	Publications, Membership, Training	Inflation	2,657	19,827	20,422	21,034	21,665	22,315	22,985	23,674	24,384	25,116	25,870
132	401364	990419	Fleet Maint Allocation	Repair	37,420	116,043	120,685	125,513	130,533	135,754	141,185	146,832	152,705	158,813	165,166
133			Total Water / Wastewater Field Operations		\$ 2,494,014	\$ 3,805,354	\$ 4,082,027	\$ 4,271,066	\$ 4,470,446	\$ 4,680,864	\$ 4,903,073	\$ 5,137,889	\$ 5,386,191	\$ 5,648,935	\$ 5,927,155
			Water and Wastewater Non-Departmental												
134	401900	524501	Insurance - General	Insurance	\$ -	\$ 330,675	\$ 343,902	\$ 357,658	\$ 371,965	\$ 386,843	\$ 402,317	\$ 418,410	\$ 435,146	\$ 452,552	\$ 470,654
135	401900	581001	Transfer Out to Fund 001 (General Fund)	Labor	-	1,104,224	1,148,393	1,194,329	1,242,102	1,291,786	1,343,458	1,397,196	1,453,084	1,511,207	1,571,656
136	401900	990001	Operating Contingency	Labor	-	125,000	130,000	135,200	140,608	146,232	152,082	158,165	164,491	171,071	177,914
137	401900	990131	IT - Allocated Costs	Labor	-	640,260	665,870	692,505	720,205	749,013	778,974	810,133	842,538	876,240	911,289
138	401900	Add1	Additional Item 1	Labor	-	-	-	-	-	-	-	-	-	-	-
139			Total Water and Wastewater Non-Departmental		\$ -	\$ 2,200,159	\$ 2,288,166	\$ 2,379,692	\$ 2,474,880	\$ 2,573,875	\$ 2,676,830	\$ 2,783,904	\$ 2,895,260	\$ 3,011,070	\$ 3,131,513
140			TOTAL WATER SYSTEM OPERATING EXPENSES		\$ 8,755,741	\$ 11,916,009	\$ 12,547,818	\$ 13,109,168	\$ 13,699,002	\$ 14,311,040	\$ 14,951,621	\$ 15,625,100	\$ 16,333,531	\$ 17,079,123	\$ 17,847,215

Table 1-9

City of Deltona, Florida
Water and Wastewater Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Water and Wastewater Administration															
1	401360	511200	Salaries and Wages	Labor	\$ 185,983	\$ 202,289	\$ 210,380	\$ 218,796	\$ 227,547	\$ 236,649	\$ 246,115	\$ 255,960	\$ 266,198	\$ 276,846	\$ 287,920
2	401360	511400	Overtime	Labor	4,055	5,386	5,602	5,826	6,059	6,301	6,553	6,815	7,088	7,371	7,666
3	401360	511500	Special Pay	Labor	446	629	654	680	707	736	765	796	828	861	895
4	401360	512100	FICA Taxes	Labor	13,968	15,935	16,572	17,235	17,925	18,642	19,387	20,163	20,969	21,808	22,681
5	401360	512200	Retirement Contributions	Labor	29,263	38,799	40,351	41,965	43,644	45,390	47,205	49,093	51,057	53,099	55,223
6	401360	512300	Health/Dental/Life Insurance	HealthIns	40,366	45,254	49,779	54,757	60,233	66,256	72,881	80,170	88,187	97,005	106,706
7	401360	512400	Workers Compensation	Labor	567	1,001	1,041	1,083	1,126	1,171	1,218	1,266	1,317	1,370	1,424
8	401360	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-
9	401360	523101	Professional Services - Other	Labor	16,018	23,698	24,646	25,632	26,657	27,723	28,832	29,985	31,185	32,432	33,730
10	401360	523102	General Legal Services	Labor	1,576	-	-	-	-	-	-	-	-	-	-
11	401360	523401	Other Contractual Svcs - Misc	Labor	2,843	2,948	3,066	3,189	3,316	3,449	3,587	3,730	3,879	4,035	4,196
12	401360	523404	Software/Network Maintenance	Repair	110,947	153,413	159,550	165,932	172,569	179,472	186,651	194,117	201,881	209,956	218,355
13	401360	523405	Mowing and Litter Control	Repair	1,361	1,890	1,965	2,044	2,126	2,211	2,299	2,391	2,487	2,586	2,690
14	401360	524001	Travel and Per Diem	Fuel	906	5,102	5,358	5,625	5,907	6,202	6,512	6,838	7,180	7,539	7,916
15	401360	524101	Communications	Inflation	60	227	234	241	248	255	263	271	279	287	296
16	401360	524102	Postage	Inflation	7	189	195	200	207	213	219	226	232	239	247
17	401360	524301	Utility Services - General	Inflation	7,661	7,663	7,893	8,129	8,373	8,624	8,883	9,150	9,424	9,707	9,998
18	401360	524501	Insurance - General	Insurance	208,770	-	-	-	-	-	-	-	-	-	-
19	401360	524602	R&M - Equipment	Repair	3,414	4,762	4,953	5,151	5,357	5,571	5,794	6,026	6,267	6,517	6,778
20	401360	524603	R&M - Building	Repair	4,516	30,048	31,250	32,500	33,800	35,152	36,558	38,020	39,541	41,122	42,767
21	401360	524610	R&M - Other	Repair	351	37,267	38,757	40,308	41,920	43,597	45,341	47,154	49,040	51,002	53,042
22	401360	524701	Printing and Binding - General	Inflation	-	113	117	120	124	128	131	135	139	144	148
23	401360	524901	Recognitions	Inflation	254	567	584	601	620	638	657	677	697	718	740
24	401360	524910	Employee Physicals	Inflation	-	340	350	361	372	383	394	406	418	431	444
25	401360	525101	Office Supplies - General	Inflation	648	1,890	1,946	2,005	2,065	2,127	2,191	2,257	2,324	2,394	2,466
26	401360	525102	Furniture and Equipment	Inflation	280	3,780	3,893	4,010	4,130	4,254	4,382	4,513	4,648	4,788	4,931
27	401360	525201	Fuel and Oil	Fuel	412	1,240	1,302	1,367	1,435	1,507	1,582	1,661	1,744	1,832	1,923
28	401360	525202	Small Tools and Equipment	Inflation	83	1,134	1,168	1,203	1,239	1,276	1,314	1,354	1,395	1,436	1,479
29	401360	525203	Janitorial Supplies	Inflation	2,099	2,646	2,725	2,807	2,891	2,978	3,067	3,159	3,254	3,352	3,452
30	401360	525206	Uniforms	Inf/Emp	333	491	506	521	537	553	570	587	604	622	641
31	401360	525210	Operating Supplies - Other	Inflation	148	1,134	1,168	1,203	1,239	1,276	1,314	1,354	1,395	1,436	1,479
32	401360	525400	Publications, Membership, Training	Inflation	655	6,690	6,891	7,097	7,310	7,529	7,755	7,988	8,228	8,475	8,729
33	401360	910001	Operating Transfer Out to General Fund	Labor	351,813	-	-	-	-	-	-	-	-	-	-
34	401360	990131	IT - Allocated Costs	Repair	165,716	-	-	-	-	-	-	-	-	-	-
35	401360	990419	Fleet Maint Allocation	Repair	1,451	2,350	2,444	2,542	2,644	2,749	2,859	2,974	3,093	3,216	3,345
36	Total Water and Wastewater Administration				\$1,156,969	\$ 598,874	\$ 625,339	\$ 653,129	\$ 682,324	\$ 713,011	\$ 745,282	\$ 779,235	\$ 814,979	\$ 852,628	\$ 892,307
Wastewater Plant (Fisher)															
37	401362	511200	Salaries and Wages	Labor	\$ 679,861	\$ 534,791	\$ 556,183	\$ 578,430	\$ 601,567	\$ 625,630	\$ 650,655	\$ 676,681	\$ 703,748	\$ 731,898	\$ 761,174
38	401362	511400	Overtime	Labor	93,634	108,052	112,374	116,869	121,544	126,406	131,462	136,720	142,189	147,877	153,792
39	401362	511500	Special Pay	Labor	15,620	18,335	19,068	19,831	20,624	21,449	22,307	23,200	24,128	25,093	26,096
40	401362	512100	FICA Taxes	Labor	58,552	50,579	52,602	54,706	56,894	59,170	61,537	63,999	66,559	69,221	71,990
41	401362	512200	Retirement Contributions	Labor	107,208	74,486	77,465	80,564	83,787	87,138	90,624	94,249	98,018	101,939	106,017
42	401362	512300	Health/Dental/Life Insurance	HealthIns	163,081	133,410	146,751	161,426	177,569	195,326	214,858	236,344	259,978	285,976	314,574
43	401362	512400	Workers Compensation	Labor	6,525	6,124	6,369	6,624	6,889	7,164	7,451	7,749	8,059	8,381	8,716
44	401362	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-
45	401362	523114	Water Testing Services	Labor	27,628	33,500	34,840	36,234	37,683	39,190	40,758	42,388	44,084	45,847	47,681
46	401362	523401	Other Contractual Svcs - Misc	Labor	3,833	7,300	7,592	7,896	8,212	8,540	8,882	9,237	9,606	9,991	10,390
47	401362	523404	Software/Network Maintenance	Repair	11,422	23,015	23,936	24,893	25,889	26,924	28,001	29,121	30,286	31,498	32,758
48	401362	523405	Mowing and Litter Control	Inflation	7,200	32,000	32,960	33,949	34,967	36,016	37,097	38,210	39,356	40,537	41,753
49	401362	523415	Tree Removal	Inflation	-	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
50	401362	524001	Travel and Per Diem	Fuel	-	3,000	3,150	3,308	3,473	3,647	3,829	4,020	4,221	4,432	4,654
51	401362	524101	Communications	Inflation	3,161	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
52	401362	524102	Postage	Inflation	94	300	309	318	328	338	348	358	369	380	391

Table 1-9

City of Deltona, Florida
Water and Wastewater Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
53	401362	524301	Utility Services - General	Inflation	143,681	265,000	272,950	281,139	289,573	298,260	307,208	316,424	325,917	335,694	345,765
54	401362	524306	Sludge Removal	Sludge	66,000	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863
55	401362	524602	R&M - Equipment	Repair	105,435	180,600	187,824	195,337	203,150	211,276	219,728	228,517	237,657	247,164	257,050
56	401362	524603	R&M - Building	Repair	-	5,500	5,720	5,949	6,187	6,434	6,692	6,959	7,238	7,527	7,828
57	401362	524607	R&M - Infrastructure	Repair	-	200	208	216	225	234	243	253	263	274	285
58	401362	524610	R&M - Other	Repair	3,051	6,500	6,760	7,030	7,312	7,604	7,908	8,225	8,554	8,896	9,252
59	401362	524701	Printing and Binding - General	Inflation	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
60	401362	524901	Recognitions	Inflation	-	1,950	2,009	2,069	2,131	2,195	2,261	2,328	2,398	2,470	2,544
61	401362	524910	Employee Physicals	Inf/Emp	-	300	309	318	328	338	348	358	369	380	391
62	401362	525101	Office Supplies - General	Inflation	139	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
63	401362	525102	Furniture and Equipment	Inflation	-	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
64	401362	525201	Fuel and Oil	Fuel	15,595	16,000	16,800	17,640	18,522	19,448	20,421	21,442	22,514	23,639	24,821
65	401362	525202	Small Tools and Equipment	Inflation	849	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219
66	401362	525203	Janitorial Supplies	Inflation	1,751	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
67	401362	525206	Uniforms	Inf/Emp	5,046	7,100	7,313	7,532	7,758	7,991	8,231	8,478	8,732	8,994	9,264
68	401362	525210	Operating Supplies - Other	Inflation	2,837	5,700	5,871	6,047	6,229	6,415	6,608	6,806	7,010	7,221	7,437
69	401362	525211	Chemicals	ChemicalS	236,550	284,000	304,909	327,035	366,903	409,437	436,985	466,082	496,807	529,245	563,483
70	401362	525212	Lab Supplies	ChemicalS	13,124	32,000	34,356	36,849	41,341	46,134	49,238	52,516	55,978	59,633	63,491
71	401362	525400	Publications, Membership, Training	Inflation	495	2,600	2,678	2,758	2,841	2,926	3,014	3,105	3,198	3,294	3,392
72	401362	990419	Fleet Maint Allocation	Repair	14,993	41,103	42,747	44,457	46,235	48,085	50,008	52,008	54,089	56,252	58,502
73	Total Wastewater Plant (Fisher)				\$ 1,787,362	\$ 1,973,945	\$ 2,069,267	\$ 2,169,581	\$ 2,293,495	\$ 2,424,479	\$ 2,543,152	\$ 2,668,192	\$ 2,799,992	\$ 2,938,970	\$ 3,085,579
Customer Service / Billing															
74	401363	511200	Salaries and Wages	Labor	\$ 122,397	\$ 125,276	\$ 130,287	\$ 135,499	\$ 140,919	\$ 146,556	\$ 152,418	\$ 158,514	\$ 164,855	\$ 171,449	\$ 178,307
75	401363	511400	Overtime	Labor	1,535	2,784	2,895	3,011	3,132	3,257	3,387	3,523	3,664	3,810	3,963
76	401363	512100	FICA Taxes	Labor	9,028	9,797	10,189	10,596	11,020	11,461	11,919	12,396	12,892	13,408	13,944
77	401363	512200	Retirement Contributions	Labor	16,694	16,542	17,203	17,891	18,607	19,351	20,125	20,930	21,768	22,638	23,544
78	401363	512300	Health/Dental/Life Insurance	HealthIns	36,953	37,601	41,361	45,497	50,047	55,052	60,557	66,612	73,274	80,601	88,661
79	401363	512400	Workers Compensation	Labor	602	356	370	385	401	417	433	451	469	487	507
80	401363	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-
81	401363	523101	Professional Services - Other	Labor	2,041	2,096	2,180	2,267	2,358	2,452	2,550	2,652	2,759	2,869	2,984
82	401363	523401	Other Contractual Svcs - Misc	Labor	3,713	5,978	6,217	6,465	6,724	6,993	7,273	7,564	7,866	8,181	8,508
83	401363	523404	Software/Network Maintenance	Repair	959	917	954	992	1,032	1,073	1,116	1,160	1,207	1,255	1,305
84	401363	524001	Travel and Per Diem	Fuel	570	573	602	632	664	697	732	768	807	847	889
85	401363	524102	Postage	Cust-Water	37,200	41,319	42,850	44,436	46,078	47,779	49,541	51,365	53,254	55,210	56,866
86	401363	524402	Rentals and Leases - Equipment	Inflation	-	183	189	194	200	206	212	219	225	232	239
87	401363	524602	R&M - Equipment	Repair	662	1,065	1,107	1,151	1,197	1,245	1,295	1,347	1,401	1,457	1,515
88	401363	524701	Printing and Binding - General	Inflation	22,367	13,265	13,663	14,073	14,495	14,930	15,378	15,840	16,315	16,804	17,308
89	401363	524901	Recognitions	Inflation	165	549	565	582	600	617	636	655	675	695	716
90	401363	525101	Office Supplies - General	Inflation	1,047	1,065	1,096	1,129	1,163	1,198	1,234	1,271	1,309	1,348	1,389
91	401363	525102	Furniture and Equipment	Inflation	6	1,261	1,299	1,338	1,378	1,419	1,462	1,506	1,551	1,597	1,645
92	401363	525201	Fuel and Oil	Fuel	132	133	139	146	154	161	169	178	187	196	206
93	401363	525206	Uniforms	Inflation	360	491	506	521	537	553	570	587	604	622	641
94	401363	525210	Operating Supplies - Other	Inflation	87	164	169	174	179	184	190	196	201	207	214
95	401363	525400	Publications, Membership, Training	Inflation	414	1,048	1,080	1,112	1,145	1,180	1,215	1,252	1,289	1,328	1,368
96	401363	525500	Bank Charges	SRRevenue	-	58,957	64,172	69,801	78,879	86,883	91,459	96,231	101,208	106,396	106,396
97	401363	640100	Computer Equipment	Eliminate	262	-	-	-	-	-	-	-	-	-	-
98	Total Customer Service / Billing				\$ 257,194	\$ 321,420	\$ 339,095	\$ 357,895	\$ 380,908	\$ 403,665	\$ 423,871	\$ 445,216	\$ 467,777	\$ 491,639	\$ 511,115
Water / Wastewater Field Operations															
99	401364	511200	Salaries and Wages	Labor	\$ 258,266	\$ 326,564	\$ 339,627	\$ 353,212	\$ 367,340	\$ 382,034	\$ 397,315	\$ 413,208	\$ 429,736	\$ 446,926	\$ 464,803
100	401364	511400	Overtime	Labor	47,180	43,316	45,049	46,851	48,725	50,674	52,701	54,809	57,001	59,281	61,652
101	401364	511500	Special Pay	Labor	3,227	3,407	3,544	3,685	3,833	3,986	4,145	4,311	4,484	4,663	4,850
102	401364	512100	FICA Taxes	Labor	23,016	28,557	29,699	30,887	32,122	33,407	34,744	36,133	37,579	39,082	40,645
103	401364	512200	Retirement Contributions	Labor	40,440	45,410	47,226	49,115	51,080	53,123	55,248	57,458	59,756	62,146	64,632

Table 1-9

City of Deltona, Florida
Water and Wastewater Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
104	401364	512300	Health/Dental/Life Insurance	HealthIns	69,345	94,908	104,399	114,839	126,323	138,955	152,851	168,136	184,949	203,444	223,788
105	401364	512400	Workers Compensation	Inflation	4,351	4,461	4,594	4,732	4,874	5,020	5,171	5,326	5,486	5,651	5,820
106	401364	AddPers	Additional Personnel	Input	-	55,157	113,623	117,032	120,543	124,159	127,884	131,720	135,672	139,742	143,934
107	401364	523101	Professional Services - Other	Labor	578	361	376	391	407	423	440	457	476	495	514
108	401364	523401	Other Contractual Svcs - Misc	Labor	612	452	470	489	508	529	550	572	595	618	643
109	401364	523404	Software/Network Maintenance	Repair	6,301	9,035	9,397	9,773	10,164	10,570	10,993	11,433	11,890	12,366	12,860
110	401364	523415	Tree Removal	Repair	2,602	-	-	-	-	-	-	-	-	-	-
111	401364	524001	Travel and Per Diem	Fuel	-	542	569	598	628	659	692	727	763	801	841
112	401364	524101	Communications	Inflation	1,379	2,349	2,420	2,492	2,567	2,644	2,723	2,805	2,889	2,976	3,065
113	401364	524301	Utility Services - General	Inflation	807	928	956	984	1,014	1,044	1,076	1,108	1,141	1,175	1,211
114	401364	524402	Rentals and Leases - Equipment	Inflation	28	452	465	479	494	508	524	539	556	572	589
115	401364	524601	R&M - Vehicles	Repair	187	-	-	-	-	-	-	-	-	-	-
116	401364	524602	R&M - Equipment	Repair	2,189	7,246	7,536	7,838	8,151	8,477	8,816	9,169	9,536	9,917	10,314
117	401364	524607	R&M - Infrastructure	Repair	49,880	174,837	181,830	189,104	196,668	204,534	212,716	221,224	230,073	239,276	248,847
118	401364	524610	R&M - Other	Repair	1,437	3,072	3,195	3,323	3,456	3,594	3,738	3,887	4,043	4,204	4,373
119	401364	524701	Printing and Binding - General	Inflation	180	361	372	383	395	407	419	432	445	458	472
120	401364	524901	Recognitions	Inflation	118	840	866	891	918	946	974	1,003	1,033	1,064	1,096
121	401364	524906	Dumping Fees	Inflation	484	904	931	959	987	1,017	1,047	1,079	1,111	1,145	1,179
122	401364	524910	Employee Physicals	Inf/Emp	-	542	558	575	592	610	628	647	667	687	707
123	401364	524931	Locates	Inflation	1,208	2,440	2,513	2,588	2,666	2,746	2,828	2,913	3,000	3,090	3,183
124	401364	525101	Office Supplies - General	Inflation	89	452	465	479	494	508	524	539	556	572	589
125	401364	525201	Fuel and Oil	Fuel	16,107	19,246	20,209	21,219	22,280	23,394	24,564	25,792	27,082	28,436	29,857
126	401364	525202	Small Tools and Equipment	Inflation	3,192	4,951	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	6,461
127	401364	525206	Uniforms	Inf/Emp	3,725	5,828	6,003	6,183	6,368	6,559	6,756	6,959	7,168	7,383	7,604
128	401364	525210	Operating Supplies - Other	Inflation	3,482	3,824	3,939	4,057	4,178	4,304	4,433	4,566	4,703	4,844	4,989
129	401364	525212	Lab Supplies	ChemicalW	-	904	946	990	1,036	1,085	1,135	1,188	1,244	1,301	1,362
130	401364	525213	Landscaping, Seed and Sod	Inflation	854	1,717	1,768	1,821	1,876	1,932	1,990	2,050	2,111	2,175	2,240
131	401364	525400	Publications, Membership, Training	Inflation	586	4,373	4,504	4,640	4,779	4,922	5,070	5,222	5,378	5,540	5,706
132	401364	990419	Fleet Maint Allocation	Repair	8,254	25,596	26,619	27,684	28,792	29,943	31,141	32,387	33,682	35,029	36,430
133			Total Water / Wastewater Field Operations		\$ 550,102	\$ 873,032	\$ 969,767	\$ 1,013,546	\$ 1,059,667	\$ 1,108,287	\$ 1,159,575	\$ 1,213,711	\$ 1,270,893	\$ 1,331,332	\$ 1,395,259
Eastern Wastewater Treatment Plant															
134	401365	511200	Salaries and Wages	Labor	\$ 247,118	\$ 944,393	\$ 982,169	\$ 1,021,455	\$ 1,062,314	\$ 1,104,806	\$ 1,148,998	\$ 1,194,958	\$ 1,242,757	\$ 1,292,467	\$ 1,344,166
135	401365	511400	Overtime	Labor	45,242	63,070	65,593	68,217	70,945	73,783	76,734	79,804	82,996	86,316	89,768
136	401365	511500	Special Pay	Labor	4,140	5,632	5,857	6,092	6,335	6,589	6,852	7,126	7,411	7,708	8,016
137	401365	512100	FICA Taxes	Labor	22,386	77,502	80,602	83,826	87,179	90,666	94,293	98,065	101,987	106,067	110,310
138	401365	512200	Retirement Contributions	Labor	40,758	131,219	136,468	141,926	147,604	153,508	159,648	166,034	172,675	179,582	186,766
139	401365	512300	Health/Dental/Life Insurance	HealthIns	53,731	263,864	290,250	319,275	351,203	386,323	424,956	467,451	514,196	565,616	622,178
140	401365	512400	Workers Compensation	Labor	3,525	12,567	13,070	13,592	14,136	14,702	15,290	15,901	16,537	17,199	17,887
141	401365	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-
142	401365	523101	Professional Services - Other	Labor	-	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466
143	401365	523114	Water Testing Services	Labor	20,058	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478	41,057	42,699
144	401365	523401	Other Contractual Svcs - Misc	Labor	26,942	29,700	30,888	32,124	33,408	34,745	36,135	37,580	39,083	40,647	42,272
145	401365	523404	Software/Network Maintenance	Repair	11,172	23,100	24,024	24,985	25,984	27,024	28,105	29,229	30,398	31,614	32,879
146	401365	523405	Mowing and Litter Control	Inflation	14,400	24,000	24,720	25,462	26,225	27,012	27,823	28,657	29,517	30,402	31,315
147	401365	523415	Tree Removal	Inflation	1,750	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
148	401365	524001	Travel and Per Diem	Fuel	8	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513
149	401365	524101	Communications	Inflation	1,927	8,200	8,446	8,699	8,960	9,229	9,506	9,791	10,085	10,388	10,699
150	401365	524102	Postage	Inflation	15	100	103	106	109	113	116	119	123	127	130
151	401365	524301	Utility Services - General	Inflation	216,642	329,337	339,217	349,394	359,875	370,672	381,792	393,246	405,043	417,194	429,710
152	401365	524306	Sludge Removal	Sludge	80,827	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133
153	401365	524402	Rentals and Leases - Equipment	Inflation	-	500	515	530	546	563	580	597	615	633	652
154	401365	524602	R&M - Equipment	Repair	151,871	267,000	277,680	288,787	300,339	312,352	324,846	337,840	351,354	365,408	380,024
155	401365	524603	R&M - Building	Repair	7,120	9,100	9,464	9,843	10,236	10,646	11,072	11,514	11,975	12,454	12,952
156	401365	524607	R&M - Infrastructure	Repair	19,963	90,000	93,600	97,344	101,238	105,287	109,499	113,879	118,434	123,171	128,098

Table 1-9

City of Deltona, Florida
Water and Wastewater Rate Study
Wastewater System

Projected Operating Expenses - Wastewater System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
157	401365	524610	R&M - Other	Repair	2,277	14,000	14,560	15,142	15,748	16,378	17,033	17,714	18,423	19,160	19,926
158	401365	524701	Printing and Binding - General	Inflation	-	500	515	530	546	563	580	597	615	633	652
159	401365	524901	Recognitions	Inflation	-	1,250	1,288	1,326	1,366	1,407	1,449	1,493	1,537	1,583	1,631
160	401365	524910	Employee Physicals	Inflation	-	500	515	530	546	563	580	597	615	633	652
161	401365	524999	Other Current Charges	Inflation	214	-	-	-	-	-	-	-	-	-	-
162	401365	525101	Office Supplies - General	Inflation	3,342	1,700	1,751	1,804	1,858	1,913	1,971	2,030	2,091	2,154	2,218
163	401365	525102	Furniture and Equipment	Inflation	236	1,800	1,854	1,910	1,967	2,026	2,087	2,149	2,214	2,280	2,349
164	401365	525201	Fuel and Oil	Fuel	5,466	31,768	33,356	35,024	36,775	38,614	40,545	42,572	44,701	46,936	49,283
165	401365	525202	Small Tools and Equipment	Inflation	502	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
166	401365	525203	Janitorial Supplies	Inflation	1,563	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
167	401365	525206	Uniforms	Inf/Emp	3,155	10,600	10,918	11,246	11,583	11,930	12,288	12,657	13,037	13,428	13,831
168	401365	525210	Operating Supplies - Other	Inflation	6,977	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438
169	401365	525211	Chemicals	ChemicalS	287,820	370,000	397,240	426,067	478,008	533,422	569,312	607,219	647,249	689,509	734,115
170	401365	525212	Lab Supplies	Inflation	8,451	14,000	14,420	14,853	15,298	15,757	16,230	16,717	17,218	17,735	18,267
171	401365	525400	Publications, Membership, Training	Inflation	542	10,970	11,299	11,638	11,987	12,347	12,717	13,099	13,492	13,896	14,313
172			Total Eastern Wastewater Treatment Plant		\$ 1,290,141	\$ 2,911,872	\$ 3,053,847	\$ 3,203,527	\$ 3,382,840	\$ 3,572,583	\$ 3,750,227	\$ 3,937,821	\$ 4,136,019	\$ 4,345,524	\$ 4,567,094
Lift Stations															
173	401367	511200	Salaries and Wages	Labor	\$ 50,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174	401367	511400	Overtime	Labor	10,741	-	-	-	-	-	-	-	-	-	-
175	401367	511500	Special Pay	Labor	2,140	-	-	-	-	-	-	-	-	-	-
176	401367	512100	FICA Taxes	Labor	4,172	-	-	-	-	-	-	-	-	-	-
177	401367	512200	Retirement Contributions	Labor	8,526	-	-	-	-	-	-	-	-	-	-
178	401367	512300	Health/Dental/Life Insurance	HealthIns	21,529	-	-	-	-	-	-	-	-	-	-
179	401367	512400	Workers Compensation	Labor	675	-	-	-	-	-	-	-	-	-	-
180	401367	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-
181	401367	523401	Other Contractual Svcs - Misc	Labor	12,021	-	-	-	-	-	-	-	-	-	-
182	401367	523404	Software/Network Maintenance	Repair	11,172	-	-	-	-	-	-	-	-	-	-
183	401367	523405	Mowing and Litter Control	Inflation	5,220	-	-	-	-	-	-	-	-	-	-
184	401367	524101	Communications	Inflation	4,896	-	-	-	-	-	-	-	-	-	-
185	401367	524301	Utility Services - General	Inflation	64,572	-	-	-	-	-	-	-	-	-	-
186	401367	524306	Sludge Removal	Sludge	9,166	-	-	-	-	-	-	-	-	-	-
187	401367	524602	R&M - Equipment	Repair	133,019	-	-	-	-	-	-	-	-	-	-
188	401367	524607	R&M - Infrastructure	Repair	48,025	-	-	-	-	-	-	-	-	-	-
189	401367	524610	R&M - Other	Repair	9,072	-	-	-	-	-	-	-	-	-	-
190	401367	524901	Recognitions	Inflation	179	-	-	-	-	-	-	-	-	-	-
191	401367	525201	Fuel and Oil	Fuel	6,196	-	-	-	-	-	-	-	-	-	-
192	401367	525206	Uniforms	Inflation	4,546	-	-	-	-	-	-	-	-	-	-
193	401367	525210	Operating Supplies - Other	Inflation	1,942	-	-	-	-	-	-	-	-	-	-
194	401367	525400	Publications, Membership, Training	Inflation	60	-	-	-	-	-	-	-	-	-	-
195			Total Lift Stations		\$ 408,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Wastewater Non-Departmental															
196	401900	524501	Insurance - General	Insurance	\$ -	\$ 180,989	\$ 188,228	\$ 195,757	\$ 203,588	\$ 211,731	\$ 220,200	\$ 229,008	\$ 238,169	\$ 247,696	\$ 257,603
197	401900	581001	Transfer Out to Fund 001 (General Fund)	Labor	-	687,392	714,888	743,483	773,223	804,152	836,318	869,770	904,561	940,744	978,373
198	401900	990001	Operating Contingency	Labor	-	125,000	130,000	135,200	140,608	146,232	152,082	158,165	164,491	171,071	177,914
199	401900	990131	IT - Allocated Costs	Labor	-	350,434	364,451	379,029	394,190	409,958	426,356	443,411	461,147	479,593	498,777
200			Total Water and Wastewater Non-Departmental		\$ -	\$ 1,343,815	\$ 1,397,567	\$ 1,453,470	\$ 1,511,609	\$ 1,572,073	\$ 1,634,956	\$ 1,700,354	\$ 1,768,369	\$ 1,839,103	\$ 1,912,667
201			TOTAL WASTEWATER SYSTEM OPERATING EXPENSES		\$ 5,450,016	\$ 8,022,957	\$ 8,454,882	\$ 8,851,148	\$ 9,310,844	\$ 9,794,099	\$ 10,257,063	\$ 10,744,530	\$ 11,258,028	\$ 11,799,197	\$ 12,364,021

Table 1-10
City of Deltona, Florida
Water and Wastewater Rate Study
Reclaimed Water System

Projected Operating Expenses - Reclaimed Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Water and Wastewater Administration															
1	401360	511200	Salaries and Wages	Labor	\$ 7,328	\$ 7,970	\$ 8,289	\$ 8,621	\$ 8,965	\$ 9,324	\$ 9,697	\$ 10,085	\$ 10,488	\$ 10,908	\$ 11,344
2	401360	511400	Overtime	Labor	160	212	221	230	239	248	258	269	279	290	302
3	401360	511500	Special Pay	Labor	18	25	26	27	28	29	30	31	33	34	35
4	401360	512100	FICA Taxes	Labor	550	628	653	679	706	734	764	794	826	859	894
5	401360	512200	Retirement Contributions	Labor	1,153	1,529	1,590	1,653	1,720	1,788	1,860	1,934	2,012	2,092	2,176
6	401360	512300	Health/Dental/Life Insurance	HealthIns	1,590	1,783	1,961	2,157	2,373	2,611	2,872	3,159	3,475	3,822	4,204
7	401360	512400	Workers Compensation	Labor	22	39	41	43	44	46	48	50	52	54	56
8	401360	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-
9	401360	523101	Professional Services - Other	Labor	631	934	971	1,010	1,050	1,092	1,136	1,181	1,229	1,278	1,329
10	401360	523102	General Legal Services	Labor	62	-	-	-	-	-	-	-	-	-	-
11	401360	523401	Other Contractual Svcs - Misc	Labor	112	116	121	126	131	136	141	147	153	159	165
12	401360	523404	Software/Network Maintenance	Repair	4,371	6,045	6,286	6,538	6,799	7,071	7,354	7,648	7,954	8,272	8,603
13	401360	523405	Mowing and Litter Control	Repair	54	74	77	81	84	87	91	94	98	102	106
14	401360	524001	Travel and Per Diem	Fuel	36	201	211	222	233	244	257	269	283	297	312
15	401360	524101	Communications	Inflation	2	9	9	9	10	10	10	11	11	11	12
16	401360	524102	Postage	Inflation	0	7	8	8	8	8	9	9	9	9	10
17	401360	524301	Utility Services - General	Inflation	302	302	311	320	330	340	350	361	371	382	394
18	401360	524501	Insurance - General	Insurance	8,226	-	-	-	-	-	-	-	-	-	-
19	401360	524602	R&M - Equipment	Repair	135	188	195	203	211	220	228	237	247	257	267
20	401360	524603	R&M - Building	Repair	178	1,184	1,231	1,280	1,332	1,385	1,440	1,498	1,558	1,620	1,685
21	401360	524610	R&M - Other	Repair	14	1,468	1,527	1,588	1,652	1,718	1,786	1,858	1,932	2,009	2,090
22	401360	524701	Printing and Binding - General	Inflation	-	4	5	5	5	5	5	5	5	6	6
23	401360	524901	Recognitions	Inflation	10	22	23	24	24	25	26	27	27	28	29
24	401360	524910	Employee Physicals	Inflation	-	13	14	14	15	15	16	16	16	17	17
25	401360	525101	Office Supplies - General	Inflation	26	74	77	79	81	84	86	89	92	94	97
26	401360	525102	Furniture and Equipment	Inflation	11	149	153	158	163	168	173	178	183	189	194
27	401360	525201	Fuel and Oil	Fuel	16	49	51	54	57	59	62	65	69	72	76
28	401360	525202	Small Tools and Equipment	Inflation	3	45	46	47	49	50	52	53	55	57	58
29	401360	525203	Janitorial Supplies	Inflation	83	104	107	111	114	117	121	124	128	132	136
30	401360	525206	Uniforms	Inf/Emp	13	19	20	21	21	22	22	23	24	25	25
31	401360	525210	Operating Supplies - Other	Inflation	6	45	46	47	49	50	52	53	55	57	58
32	401360	525400	Publications, Membership, Training	Inflation	26	264	271	280	288	297	306	315	324	334	344
33	401360	910001	Operating Transfer Out to General Fund	Labor	13,862	-	-	-	-	-	-	-	-	-	-
34	401360	990131	IT - Allocated Costs	Repair	6,529	-	-	-	-	-	-	-	-	-	-
35	401360	990419	Fleet Maint Allocation	Repair	57	93	96	100	104	108	113	117	122	127	132
36	Total Water and Wastewater Administration				\$ 45,585	\$ 23,596	\$ 24,639	\$ 25,733	\$ 26,884	\$ 28,093	\$ 29,364	\$ 30,702	\$ 32,110	\$ 33,594	\$ 35,157
Customer Service / Billing															
37	401363	511200	Salaries and Wages	Labor	\$ 28,524	\$ 29,195	\$ 30,363	\$ 31,578	\$ 32,841	\$ 34,155	\$ 35,521	\$ 36,942	\$ 38,419	\$ 39,956	\$ 41,554
38	401363	511400	Overtime	Labor	358	649	675	702	730	759	789	821	854	888	923
39	401363	512100	FICA Taxes	Labor	2,104	2,283	2,374	2,469	2,568	2,671	2,778	2,889	3,004	3,125	3,250
40	401363	512200	Retirement Contributions	Labor	3,891	3,855	4,009	4,170	4,336	4,510	4,690	4,878	5,073	5,276	5,487
41	401363	512300	Health/Dental/Life Insurance	HealthIns	8,612	8,763	9,639	10,603	11,663	12,830	14,113	15,524	17,076	18,784	20,662
42	401363	512400	Workers Compensation	Labor	140	83	86	90	93	97	101	105	109	114	118
43	401363	AddPers	Additional Personnel	Input	-	-	-	-	-	-	-	-	-	-	-
44	401363	523101	Professional Services - Other	Labor	476	489	508	528	550	572	594	618	643	669	695
45	401363	523401	Other Contractual Svcs - Misc	Labor	865	1,393	1,449	1,507	1,567	1,630	1,695	1,763	1,833	1,907	1,983
46	401363	523404	Software/Network Maintenance	Repair	224	214	222	231	240	250	260	270	281	293	304
47	401363	524001	Travel and Per Diem	Fuel	133	134	140	147	155	162	170	179	188	197	207
48	401363	524102	Postage	Cust-RW	8,669	9,629	10,708	11,842	13,035	14,289	15,606	16,989	18,442	19,966	21,565
49	401363	524402	Rentals and Leases - Equipment	Inflation	-	43	44	45	47	48	50	51	53	54	56
50	401363	524602	R&M - Equipment	Repair	154	248	258	268	279	290	302	314	326	340	353

Table 1-10

City of Deltona, Florida
Water and Wastewater Rate Study
Reclaimed Water System

Projected Operating Expenses - Reclaimed Water System

Line No.	Division Code	Expense Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
51	401363	524701	Printing and Binding - General	Inflation	5,213	3,091	3,184	3,280	3,378	3,479	3,584	3,691	3,802	3,916	4,034
52	401363	524901	Recognitions	Inflation	38	128	132	136	140	144	148	153	157	162	167
53	401363	525101	Office Supplies - General	Inflation	244	248	256	263	271	279	288	296	305	314	324
54	401363	525102	Furniture and Equipment	Inflation	1	294	303	312	321	331	341	351	361	372	383
55	401363	525201	Fuel and Oil	Fuel	31	31	32	34	36	38	39	41	44	46	48
56	401363	525206	Uniforms	Inflation	84	114	118	121	125	129	133	137	141	145	149
57	401363	525210	Operating Supplies - Other	Inflation	20	38	39	40	42	43	44	46	47	48	50
58	401363	525400	Publications, Membership, Training	Inflation	97	244	252	259	267	275	283	292	300	309	319
59	401363	525500	Bank Charges	WRRevenue	-	13,740	14,658	15,638	16,682	17,411	18,046	18,703	19,383	20,087	20,087
60	401363	640100	Computer Equipment	Eliminate	61	-	-	-	-	-	-	-	-	-	-
61			Total Customer Service / Billing		\$ 59,939	\$ 74,906	\$ 79,450	\$ 84,264	\$ 89,366	\$ 94,391	\$ 99,575	\$ 105,052	\$ 110,842	\$ 116,967	\$ 122,719
RIB Site															
62	401366	AddPers	Additional Personnel	Input	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	401366	523114	Water Testing Services	Labor	350	-	-	-	-	-	-	-	-	-	-
64	401366	523401	Other Contractual Svcs - Misc	Labor	1,639	-	-	-	-	-	-	-	-	-	-
65	401366	523405	Mowing and Litter Control	Inflation	21,600	-	-	-	-	-	-	-	-	-	-
66	401366	523415	Tree Removal	Inflation	1,550	-	-	-	-	-	-	-	-	-	-
67	401366	524301	Utility Services - General	Inflation	55,621	-	-	-	-	-	-	-	-	-	-
68	401366	524602	R&M - Equipment	Repair	21,604	-	-	-	-	-	-	-	-	-	-
69	401366	524603	R&M - Building	Repair	141	-	-	-	-	-	-	-	-	-	-
70	401366	525201	Fuel and Oil	Fuel	154	-	-	-	-	-	-	-	-	-	-
71	401366	525211	Chemicals	ChemicalsS	6,600	-	-	-	-	-	-	-	-	-	-
72			Total RIB Site		\$ 109,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Wastewater Non-Departmental															
73	401900	524501	Insurance - General	Insurance	\$ -	\$ 99,036	\$ 102,997	\$ 107,117	\$ 111,402	\$ 115,858	\$ 120,492	\$ 125,312	\$ 130,325	\$ 135,538	\$ 140,959
74	401900	581001	Transfer Out to Fund 001 (General Fund)	Labor	-	27,083	28,167	29,293	30,465	31,684	32,951	34,269	35,640	37,066	38,548
75	401900	990131	IT - Allocated Costs	Labor	-	191,755	199,426	207,403	215,699	224,327	233,300	242,632	252,337	262,430	272,928
76			Total Water and Wastewater Non-Departmental		\$ -	\$ 317,875	\$ 330,590	\$ 343,813	\$ 357,566	\$ 371,869	\$ 386,743	\$ 402,213	\$ 418,302	\$ 435,034	\$ 452,435
77			TOTAL RECLAIMED WATER SYSTEM OPERATING EXPENSES		\$ 214,783	\$ 426,545	\$ 455,625	\$ 475,386	\$ 496,037	\$ 517,241	\$ 539,258	\$ 562,250	\$ 586,266	\$ 611,356	\$ 636,845

Table 1-11

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Combined Water, Wastewater, and Reclaimed Water Operating Expenses

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending September 30,										
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Water and Wastewater Administration														
1	401360	511200	Salaries and Wages	\$ 492,074	\$ 535,215	\$ 556,624	\$ 578,889	\$ 602,044	\$ 626,126	\$ 651,171	\$ 677,218	\$ 704,306	\$ 732,479	\$ 761,778
2	401360	511400	Overtime	10,728	14,251	14,821	15,414	16,030	16,672	17,339	18,032	18,753	19,503	20,284
3	401360	511500	Special Pay	1,180	1,664	1,731	1,800	1,872	1,947	2,025	2,105	2,190	2,277	2,368
4	401360	512100	FICA Taxes	36,957	42,161	43,847	45,601	47,425	49,322	51,295	53,347	55,481	57,700	60,008
5	401360	512200	Retirement Contributions	77,423	102,655	106,761	111,032	115,473	120,092	124,896	129,891	135,087	140,490	146,110
6	401360	512300	Health/Dental/Life Insurance	106,800	119,732	131,705	144,876	159,363	175,300	192,830	212,113	233,324	256,656	282,322
7	401360	512400	Workers Compensation	1,500	2,648	2,754	2,864	2,979	3,098	3,222	3,351	3,485	3,624	3,769
8	401360	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-	-	-
9	401360	523101	Professional Services - Other	42,380	62,700	65,208	67,816	70,529	73,350	76,284	79,336	82,509	85,809	89,242
10	401360	523102	General Legal Services	4,170	-	-	-	-	-	-	-	-	-	-
11	401360	523401	Other Contractual Svcs - Misc	7,523	7,800	8,112	8,436	8,774	9,125	9,490	9,869	10,264	10,675	11,102
12	401360	523404	Software/Network Maintenance	293,543	405,900	422,136	439,021	456,582	474,846	493,839	513,593	534,137	555,502	577,722
13	401360	523405	Mowing and Litter Control	3,600	5,000	5,200	5,408	5,624	5,849	6,083	6,327	6,580	6,843	7,117
14	401360	524001	Travel and Per Diem	2,397	13,500	14,175	14,884	15,628	16,409	17,230	18,091	18,996	19,946	20,943
15	401360	524101	Communications	160	600	618	637	656	675	696	716	738	760	783
16	401360	524102	Postage	18	500	515	530	546	563	580	597	615	633	652
17	401360	524301	Utility Services - General	20,268	20,274	20,882	21,509	22,154	22,819	23,503	24,208	24,934	25,682	26,453
18	401360	524501	Insurance - General	552,364	-	-	-	-	-	-	-	-	-	-
19	401360	524602	R&M - Equipment	9,034	12,600	13,104	13,628	14,173	14,740	15,330	15,943	16,581	17,244	17,934
20	401360	524603	R&M - Building	11,948	79,500	82,680	85,987	89,427	93,004	96,724	100,593	104,617	108,801	113,153
21	401360	524610	R&M - Other	929	98,600	102,544	106,646	110,912	115,348	119,962	124,760	129,751	134,941	140,339
22	401360	524701	Printing and Binding - General	-	300	309	318	328	338	348	358	369	380	391
23	401360	524901	Recognitions	672	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
24	401360	524910	Employee Physicals	-	900	927	955	983	1,013	1,043	1,075	1,107	1,140	1,174
25	401360	525101	Office Supplies - General	1,714	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
26	401360	525102	Furniture and Equipment	740	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
27	401360	525201	Fuel and Oil	1,089	3,280	3,444	3,616	3,797	3,987	4,186	4,396	4,615	4,846	5,088
28	401360	525202	Small Tools and Equipment	220	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
29	401360	525203	Janitorial Supplies	5,554	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	9,133
30	401360	525206	Uniforms	880	1,300	1,339	1,379	1,421	1,463	1,507	1,552	1,599	1,647	1,696
31	401360	525210	Operating Supplies - Other	390	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
32	401360	525400	Publications, Membership, Training	1,733	17,700	18,231	18,778	19,341	19,922	20,519	21,135	21,769	22,422	23,094
33	401360	910001	Operating Transfer Out to General Fund	930,825	-	-	-	-	-	-	-	-	-	-
34	401360	990131	IT - Allocated Costs	438,450	-	-	-	-	-	-	-	-	-	-
35	401360	990419	Fleet Maint Allocation	3,840	6,218	6,467	6,725	6,994	7,274	7,565	7,868	8,182	8,510	8,850
36	Total Water and Wastewater Administration			\$ 3,061,104	\$ 1,584,498	\$ 1,654,519	\$ 1,728,046	\$ 1,805,291	\$ 1,886,483	\$ 1,971,864	\$ 2,061,698	\$ 2,156,269	\$ 2,255,881	\$ 2,360,864
Water Plant Operations														
37	401361	511200	Salaries and Wages	\$ 709,226	\$ 636,479	\$ 661,938	\$ 688,416	\$ 715,952	\$ 744,590	\$ 774,374	\$ 805,349	\$ 837,563	\$ 871,065	\$ 905,908
38	401361	511400	Overtime	87,951	108,221	112,550	117,052	121,734	126,603	131,667	136,934	142,411	148,108	154,032
39	401361	511500	Special Pay	8,260	9,339	9,713	10,101	10,505	10,925	11,362	11,817	12,289	12,781	13,292
40	401361	512100	FICA Taxes	59,683	57,683	59,990	62,390	64,886	67,481	70,180	72,987	75,907	78,943	82,101
41	401361	512200	Retirement Contributions	109,374	87,748	91,258	94,908	98,705	102,653	106,759	111,029	115,470	120,089	124,893
42	401361	512300	Health/Dental/Life Insurance	167,191	152,573	167,830	184,613	203,075	223,382	245,720	270,292	297,322	327,054	359,759
43	401361	512400	Workers Compensation	28,200	6,139	6,385	6,640	6,906	7,182	7,469	7,768	8,079	8,402	8,738
44	401361	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-	-	-
45	401361	523101	Professional Services - Other	18,095	55,000	57,200	59,488	61,868	64,342	66,916	69,593	72,376	75,271	78,282
46	401361	523114	Water Testing Services	35,730	90,000	93,600	97,344	101,238	105,287	109,499	113,879	118,434	123,171	128,098
47	401361	523401	Other Contractual Svcs - Misc	15,608	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466
48	401361	523404	Software/Network Maintenance	11,786	5,550	5,772	6,003	6,243	6,493	6,752	7,023	7,303	7,596	7,899
49	401361	523405	Mowing and Litter Control	34,200	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191
50	401361	523415	Tree Removal	3,300	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524

Table 1-11

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Combined Water, Wastewater, and Reclaimed Water Operating Expenses

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending September 30,										
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
51	401361	524001	Travel and Per Diem	-	2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814	2,955	3,103
52	401361	524101	Communications	3,833	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438
53	401361	524102	Postage	-	1,600	1,648	1,697	1,748	1,801	1,855	1,910	1,968	2,027	2,088
54	401361	524301	Utility Services - General	557,210	539,888	556,085	572,767	589,950	607,649	625,878	644,655	663,994	683,914	704,431
55	401361	524602	R&M - Equipment	220,896	493,500	513,240	533,770	555,120	577,325	600,418	624,435	649,412	675,389	702,404
56	401361	524603	R&M - Building	986	-	-	-	-	-	-	-	-	-	-
57	401361	524607	R&M - Infrastructure	49,315	-	-	-	-	-	-	-	-	-	-
58	401361	524610	R&M - Other	3,695	9,500	9,880	10,275	10,686	11,114	11,558	12,021	12,501	13,001	13,521
59	401361	524701	Printing and Binding - General	5,126	3,300	3,399	3,501	3,606	3,714	3,826	3,940	4,059	4,180	4,306
60	401361	524900	Othr Current Charges and Obligations	257	-	-	-	-	-	-	-	-	-	-
61	401361	524901	Recognitions	-	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262	3,360
62	401361	524910	Employee Physicals	-	300	309	318	328	338	348	358	369	380	391
63	401361	524999	Other Current Charges	400	-	-	-	-	-	-	-	-	-	-
64	401361	525101	Office Supplies - General	373	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566
65	401361	525102	Furniture and Equipment	280	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
66	401361	525201	Fuel and Oil	35,934	48,294	50,709	53,244	55,906	58,702	61,637	64,719	67,955	71,352	74,920
67	401361	525202	Small Tools and Equipment	3,134	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
68	401361	525206	Uniforms	5,011	10,500	10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700
69	401361	525210	Operating Supplies - Other	4,909	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	9,133
70	401361	525211	Chemicals	850,255	853,000	892,931	934,692	978,365	1,024,037	1,071,797	1,121,739	1,173,962	1,228,568	1,285,663
71	401361	525212	Lab Supplies	94,350	80,000	83,745	87,662	91,758	96,041	100,520	105,204	110,102	115,223	120,578
72	401361	525400	Publications, Membership, Training	21,934	36,700	37,801	38,935	40,103	41,306	42,545	43,822	45,136	46,490	47,885
73	401361	990419	Fleet Maint Allocation	3,350	6,578	6,841	7,115	7,399	7,695	8,003	8,323	8,656	9,002	9,363
74			Total Water Plant Operations	\$ 3,149,852	\$ 3,382,167	\$ 3,526,862	\$ 3,678,341	\$ 3,836,973	\$ 4,003,150	\$ 4,177,292	\$ 4,359,844	\$ 4,551,285	\$ 4,752,124	\$ 4,962,906
Wastewater Plant (Fisher)														
75	401362	511200	Salaries and Wages	\$ 679,861	\$ 534,791	\$ 556,183	\$ 578,430	\$ 601,567	\$ 625,630	\$ 650,655	\$ 676,681	\$ 703,748	\$ 731,898	\$ 761,174
76	401362	511400	Overtime	93,634	108,052	112,374	116,869	121,544	126,406	131,462	136,720	142,189	147,877	153,792
77	401362	511500	Special Pay	15,620	18,335	19,068	19,831	20,624	21,449	22,307	23,200	24,128	25,093	26,096
78	401362	512100	FICA Taxes	58,552	50,579	52,602	54,706	56,894	59,170	61,537	63,999	66,559	69,221	71,990
79	401362	512200	Retirement Contributions	107,208	74,486	77,465	80,564	83,787	87,138	90,624	94,249	98,018	101,939	106,017
80	401362	512300	Health/Dental/Life Insurance	163,081	133,410	146,751	161,426	177,569	195,326	214,858	236,344	259,978	285,976	314,574
81	401362	512400	Workers Compensation	6,525	6,124	6,369	6,624	6,889	7,164	7,451	7,749	8,059	8,381	8,716
82	401362	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-	-	-
83	401362	523114	Water Testing Services	27,628	33,500	34,840	36,234	37,683	39,190	40,758	42,388	44,084	45,847	47,681
84	401362	523401	Other Contractual Svcs - Misc	3,833	7,300	7,592	7,896	8,212	8,540	8,882	9,237	9,606	9,991	10,390
85	401362	523404	Software/Network Maintenance	11,422	23,015	23,936	24,893	25,889	26,924	28,001	29,121	30,286	31,498	32,758
86	401362	523405	Mowing and Litter Control	7,200	32,000	32,960	33,949	34,967	36,016	37,097	38,210	39,356	40,537	41,753
87	401362	523415	Tree Removal	-	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
88	401362	524001	Travel and Per Diem	-	3,000	3,150	3,308	3,473	3,647	3,829	4,020	4,221	4,432	4,654
89	401362	524101	Communications	3,161	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
90	401362	524102	Postage	94	300	309	318	328	338	348	358	369	380	391
91	401362	524301	Utility Services - General	143,681	265,000	272,950	281,139	289,573	298,260	307,208	316,424	325,917	335,694	345,765
92	401362	524306	Sludge Removal	66,000	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863
93	401362	524602	R&M - Equipment	105,435	180,600	187,824	195,337	203,150	211,276	219,728	228,517	237,657	247,164	257,050
94	401362	524603	R&M - Building	-	5,500	5,720	5,949	6,187	6,434	6,692	6,959	7,238	7,527	7,828
95	401362	524607	R&M - Infrastructure	-	200	208	216	225	234	243	253	263	274	285
96	401362	524610	R&M - Other	3,051	6,500	6,760	7,030	7,312	7,604	7,908	8,225	8,554	8,896	9,252
97	401362	524701	Printing and Binding - General	-	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
98	401362	524901	Recognitions	-	1,950	2,009	2,069	2,131	2,195	2,261	2,328	2,398	2,470	2,544
99	401362	524910	Employee Physicals	-	300	309	318	328	338	348	358	369	380	391
100	401362	525101	Office Supplies - General	139	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
101	401362	525102	Furniture and Equipment	-	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610

Table 1-11

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Combined Water, Wastewater, and Reclaimed Water Operating Expenses

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending September 30,										
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
102	401362	525201	Fuel and Oil	15,595	16,000	16,800	17,640	18,522	19,448	20,421	21,442	22,514	23,639	24,821
103	401362	525202	Small Tools and Equipment	849	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219
104	401362	525203	Janitorial Supplies	1,751	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
105	401362	525206	Uniforms	5,046	7,100	7,313	7,532	7,758	7,991	8,231	8,478	8,732	8,994	9,264
106	401362	525210	Operating Supplies - Other	2,837	5,700	5,871	6,047	6,229	6,415	6,608	6,806	7,010	7,221	7,437
107	401362	525211	Chemicals	236,550	284,000	304,909	327,035	366,903	409,437	436,985	466,082	496,807	529,245	563,483
108	401362	525212	Lab Supplies	13,124	32,000	34,356	36,849	41,341	46,134	49,238	52,516	55,978	59,633	63,491
109	401362	525400	Publications, Membership, Training	495	2,600	2,678	2,758	2,841	2,926	3,014	3,105	3,198	3,294	3,392
110	401362	990419	Fleet Maint Allocation	14,993	41,103	42,747	44,457	46,235	48,085	50,008	52,008	54,089	56,252	58,502
111			Total Wastewater Plant (Fisher)	\$ 1,787,362	\$ 1,973,945	\$ 2,069,267	\$ 2,169,581	\$ 2,293,495	\$ 2,424,479	\$ 2,543,152	\$ 2,668,192	\$ 2,799,992	\$ 2,938,970	\$ 3,085,579
Customer Service / Billing														
112	401363	511200	Salaries and Wages	\$ 747,367	\$ 764,951	\$ 795,549	\$ 827,371	\$ 860,466	\$ 894,884	\$ 930,680	\$ 967,907	\$ 1,006,623	\$ 1,046,888	\$ 1,088,764
113	401363	511400	Overtime	9,374	17,000	17,680	18,387	19,123	19,888	20,683	21,510	22,371	23,266	24,196
114	401363	512100	FICA Taxes	55,128	59,820	62,213	64,701	67,289	69,981	72,780	75,691	78,719	81,868	85,143
115	401363	512200	Retirement Contributions	101,936	101,005	105,045	109,247	113,617	118,162	122,888	127,804	132,916	138,232	143,762
116	401363	512300	Health/Dental/Life Insurance	225,638	229,596	252,556	277,811	305,592	336,152	369,767	406,743	447,418	492,159	541,375
117	401363	512400	Workers Compensation	3,675	2,175	2,262	2,352	2,447	2,544	2,646	2,752	2,862	2,977	3,096
118	401363	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-	-	-
119	401363	523101	Professional Services - Other	12,461	12,800	13,312	13,844	14,398	14,974	15,573	16,196	16,844	17,518	18,218
120	401363	523401	Other Contractual Svcs - Misc	22,673	36,500	37,960	39,478	41,058	42,700	44,408	46,184	48,032	49,953	51,951
121	401363	523404	Software/Network Maintenance	5,858	5,600	5,824	6,057	6,299	6,551	6,813	7,086	7,369	7,664	7,971
122	401363	524001	Travel and Per Diem	3,481	3,500	3,675	3,859	4,052	4,254	4,467	4,690	4,925	5,171	5,430
123	401363	524102	Postage	227,149	252,300	262,370	272,818	283,656	294,899	306,562	318,658	331,205	344,217	355,544
124	401363	524402	Rentals and Leases - Equipment	-	1,119	1,153	1,187	1,223	1,259	1,297	1,336	1,376	1,418	1,460
125	401363	524602	R&M - Equipment	4,044	6,500	6,760	7,030	7,312	7,604	7,908	8,225	8,554	8,896	9,252
126	401363	524701	Printing and Binding - General	136,573	81,000	83,430	85,933	88,511	91,166	93,901	96,718	99,620	102,608	105,687
127	401363	524901	Recognitions	1,005	3,350	3,451	3,554	3,661	3,770	3,884	4,000	4,120	4,244	4,371
128	401363	525101	Office Supplies - General	6,396	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994	8,234	8,481
129	401363	525102	Furniture and Equipment	37	7,700	7,931	8,169	8,414	8,666	8,926	9,194	9,470	9,754	10,047
130	401363	525201	Fuel and Oil	808	810	851	893	938	985	1,034	1,085	1,140	1,197	1,257
131	401363	525206	Uniforms	2,199	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
132	401363	525210	Operating Supplies - Other	529	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
133	401363	525400	Publications, Membership, Training	2,529	6,400	6,592	6,790	6,993	7,203	7,419	7,642	7,871	8,107	8,351
134	401363	525500	Bank Charges	-	360,000	385,339	412,422	444,372	468,366	486,845	506,011	525,889	546,504	566,504
135	401363	640100	Computer Equipment	1,600	-	-	-	-	-	-	-	-	-	-
136			Total Customer Service / Billing	\$ 1,570,458	\$ 1,962,626	\$ 2,064,766	\$ 2,173,044	\$ 2,290,894	\$ 2,405,828	\$ 2,520,654	\$ 2,641,971	\$ 2,770,236	\$ 2,905,941	\$ 3,026,075
Water / Wastewater Field Operations														
137	401364	511200	Salaries and Wages	\$ 1,429,172	\$ 1,807,118	\$ 1,879,403	\$ 1,954,579	\$ 2,032,762	\$ 2,114,072	\$ 2,198,635	\$ 2,286,581	\$ 2,378,044	\$ 2,473,166	\$ 2,572,092
138	401364	511400	Overtime	261,084	239,699	249,287	259,258	269,629	280,414	291,630	303,296	315,428	328,045	341,166
139	401364	511500	Special Pay	17,860	18,855	19,609	20,394	21,209	22,058	22,940	23,858	24,812	25,804	26,837
140	401364	512100	FICA Taxes	127,367	158,025	164,346	170,920	177,757	184,867	192,262	199,952	207,950	216,268	224,919
141	401364	512200	Retirement Contributions	223,782	251,285	261,336	271,790	282,661	293,968	305,727	317,956	330,674	343,901	357,657
142	401364	512300	Health/Dental/Life Insurance	383,734	525,196	577,716	635,487	699,036	768,939	845,833	930,417	1,023,458	1,125,804	1,238,385
143	401364	512400	Workers Compensation	24,075	24,684	25,425	26,187	26,973	27,782	28,616	29,474	30,358	31,269	32,207
144	401364	AddPers	Additional Personnel	-	162,655	335,070	345,122	355,476	366,140	377,124	388,438	400,091	412,094	424,457
145	401364	523101	Professional Services - Other	3,199	2,000	2,080	2,163	2,250	2,340	2,433	2,531	2,632	2,737	2,847
146	401364	523401	Other Contractual Svcs - Misc	3,385	2,500	2,600	2,704	2,812	2,925	3,042	3,163	3,290	3,421	3,558
147	401364	523404	Software/Network Maintenance	34,869	50,000	52,000	54,080	56,243	58,493	60,833	63,266	65,797	68,428	71,166
148	401364	523415	Tree Removal	14,400	-	-	-	-	-	-	-	-	-	-
149	401364	524001	Travel and Per Diem	-	3,000	3,150	3,308	3,473	3,647	3,829	4,020	4,221	4,432	4,654
150	401364	524101	Communications	7,629	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962

Table 1-11

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Combined Water, Wastewater, and Reclaimed Water Operating Expenses

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending September 30,										
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
151	401364	524301	Utility Services - General	4,463	5,134	5,288	5,447	5,610	5,778	5,952	6,130	6,314	6,504	6,699
152	401364	524402	Rentals and Leases - Equipment	153	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
153	401364	524601	R&M - Vehicles	1,035	-	-	-	-	-	-	-	-	-	-
154	401364	524602	R&M - Equipment	12,115	40,100	41,704	43,372	45,107	46,911	48,788	50,739	52,769	54,880	57,075
155	401364	524607	R&M - Infrastructure	276,022	967,500	1,006,200	1,046,448	1,088,306	1,131,838	1,177,112	1,224,196	1,273,164	1,324,091	1,377,054
156	401364	524610	R&M - Other	7,950	17,000	17,680	18,387	19,123	19,888	20,683	21,510	22,371	23,266	24,196
157	401364	524701	Printing and Binding - General	997	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
158	401364	524901	Recognitions	652	4,650	4,790	4,933	5,081	5,234	5,391	5,552	5,719	5,890	6,067
159	401364	524906	Dumping Fees	2,681	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
160	401364	524910	Employee Physicals	-	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
161	401364	524931	Locates	6,682	13,500	13,905	14,322	14,752	15,194	15,650	16,120	16,603	17,101	17,614
162	401364	525101	Office Supplies - General	491	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
163	401364	525201	Fuel and Oil	89,131	106,504	111,829	117,421	123,292	129,456	135,929	142,726	149,862	157,355	165,223
164	401364	525202	Small Tools and Equipment	17,662	27,400	28,222	29,069	29,941	30,839	31,764	32,717	33,699	34,710	35,751
165	401364	525206	Uniforms	20,615	32,250	33,218	34,214	35,240	36,298	37,387	38,508	39,663	40,853	42,079
166	401364	525210	Operating Supplies - Other	19,269	21,160	21,795	22,449	23,122	23,816	24,530	25,266	26,024	26,805	27,609
167	401364	525212	Lab Supplies	-	5,000	5,234	5,479	5,735	6,003	6,283	6,575	6,881	7,201	7,536
168	401364	525213	Landscaping, Seed and Sod	4,725	9,500	9,785	10,079	10,381	10,692	11,013	11,343	11,684	12,034	12,395
169	401364	525400	Publications, Membership, Training	3,243	24,200	24,926	25,674	26,444	27,237	28,054	28,896	29,763	30,656	31,576
170	401364	990419	Fleet Maint Allocation	45,674	141,639	147,305	153,197	159,325	165,698	172,326	179,219	186,387	193,843	201,596
171			Total Water / Wastewater Field Operations	\$ 3,044,116	\$ 4,688,554	\$ 5,072,741	\$ 5,306,186	\$ 5,552,335	\$ 5,812,040	\$ 6,086,224	\$ 6,375,882	\$ 6,682,095	\$ 7,006,028	\$ 7,348,948
Eastern Wastewater Treatment Plant														
172	401365	511200	Salaries and Wages	\$ 247,118	\$ 944,393	\$ 982,169	\$ 1,021,455	\$ 1,062,314	\$ 1,104,806	\$ 1,148,998	\$ 1,194,958	\$ 1,242,757	\$ 1,292,467	\$ 1,344,166
173	401365	511400	Overtime	45,242	63,070	65,593	68,217	70,945	73,783	76,734	79,804	82,996	86,316	89,768
174	401365	511500	Special Pay	4,140	5,632	5,857	6,092	6,335	6,589	6,852	7,126	7,411	7,708	8,016
175	401365	512100	FICA Taxes	22,386	77,502	80,602	83,826	87,179	90,666	94,293	98,065	101,987	106,067	110,310
176	401365	512200	Retirement Contributions	40,758	131,219	136,468	141,926	147,604	153,508	159,648	166,034	172,675	179,582	186,766
177	401365	512300	Health/Dental/Life Insurance	53,731	263,864	290,250	319,275	351,203	386,323	424,956	467,451	514,196	565,616	622,178
178	401365	512400	Workers Compensation	3,525	12,567	13,070	13,592	14,136	14,702	15,290	15,901	16,537	17,199	17,887
179	401365	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-	-	-
180	401365	523101	Professional Services - Other	-	20,000	20,800	21,632	22,497	23,397	24,333	25,306	26,319	27,371	28,466
181	401365	523114	Water Testing Services	20,058	30,000	31,200	32,448	33,746	35,096	36,500	37,960	39,478	41,057	42,699
182	401365	523401	Other Contractual Svcs - Misc	26,942	29,700	30,888	32,124	33,408	34,745	36,135	37,580	39,083	40,647	42,272
183	401365	523404	Software/Network Maintenance	11,172	23,100	24,024	24,985	25,984	27,024	28,105	29,229	30,398	31,614	32,879
184	401365	523405	Mowing and Litter Control	14,400	24,000	24,720	25,462	26,225	27,012	27,823	28,657	29,517	30,402	31,315
185	401365	523415	Tree Removal	1,750	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
186	401365	524001	Travel and Per Diem	8	10,000	10,500	11,025	11,576	12,155	12,763	13,401	14,071	14,775	15,513
187	401365	524101	Communications	1,927	8,200	8,446	8,699	8,960	9,229	9,506	9,791	10,085	10,388	10,699
188	401365	524102	Postage	15	100	103	106	109	113	116	119	123	127	130
189	401365	524301	Utility Services - General	216,642	329,337	339,217	349,394	359,875	370,672	381,792	393,246	405,043	417,194	429,710
190	401365	524306	Sludge Removal	80,827	100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133
191	401365	524402	Rentals and Leases - Equipment	-	500	515	530	546	563	580	597	615	633	652
192	401365	524602	R&M - Equipment	151,871	267,000	277,680	288,787	300,339	312,352	324,846	337,840	351,354	365,408	380,024
193	401365	524603	R&M - Building	7,120	9,100	9,464	9,843	10,236	10,646	11,072	11,514	11,975	12,454	12,952
194	401365	524607	R&M - Infrastructure	19,963	90,000	93,600	97,344	101,238	105,287	109,499	113,879	118,434	123,171	128,098
195	401365	524610	R&M - Other	2,277	14,000	14,560	15,142	15,748	16,378	17,033	17,714	18,423	19,160	19,926
196	401365	524701	Printing and Binding - General	-	500	515	530	546	563	580	597	615	633	652
197	401365	524901	Recognitions	-	1,250	1,288	1,326	1,366	1,407	1,449	1,493	1,537	1,583	1,631
198	401365	524910	Employee Physicals	-	500	515	530	546	563	580	597	615	633	652
199	401365	524999	Other Current Charges	214	-	-	-	-	-	-	-	-	-	-
200	401365	525101	Office Supplies - General	3,342	1,700	1,751	1,804	1,858	1,913	1,971	2,030	2,091	2,154	2,218
201	401365	525102	Furniture and Equipment	236	1,800	1,854	1,910	1,967	2,026	2,087	2,149	2,214	2,280	2,349

Table 1-11

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Combined Water, Wastewater, and Reclaimed Water Operating Expenses

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending September 30,										
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
202	401365	525201	Fuel and Oil	5,466	31,768	33,356	35,024	36,775	38,614	40,545	42,572	44,701	46,936	49,283
203	401365	525202	Small Tools and Equipment	502	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
204	401365	525203	Janitorial Supplies	1,563	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
205	401365	525206	Uniforms	3,155	10,600	10,918	11,246	11,583	11,930	12,288	12,657	13,037	13,428	13,831
206	401365	525210	Operating Supplies - Other	6,977	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438
207	401365	525211	Chemicals	287,820	370,000	397,240	426,067	478,008	533,422	569,312	607,219	647,249	689,509	734,115
208	401365	525212	Lab Supplies	8,451	14,000	14,420	14,853	15,298	15,757	16,230	16,717	17,218	17,735	18,267
209	401365	525400	Publications, Membership, Training	542	10,970	11,299	11,638	11,987	12,347	12,717	13,099	13,492	13,896	14,313
210			Total Eastern Wastewater Treatment Plant	\$ 1,290,141	\$ 2,911,872	\$ 3,053,847	\$ 3,203,527	\$ 3,382,840	\$ 3,572,583	\$ 3,750,227	\$ 3,937,821	\$ 4,136,019	\$ 4,345,524	\$ 4,567,094
RIB Site														
211	401366	AddPers	Additional Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
212	401366	523114	Water Testing Services	350	-	-	-	-	-	-	-	-	-	-
213	401366	523401	Other Contractual Svcs - Misc	1,639	-	-	-	-	-	-	-	-	-	-
214	401366	523405	Mowing and Litter Control	21,600	-	-	-	-	-	-	-	-	-	-
215	401366	523415	Tree Removal	1,550	-	-	-	-	-	-	-	-	-	-
216	401366	524301	Utility Services - General	55,621	-	-	-	-	-	-	-	-	-	-
217	401366	524602	R&M - Equipment	21,604	-	-	-	-	-	-	-	-	-	-
218	401366	524603	R&M - Building	141	-	-	-	-	-	-	-	-	-	-
219	401366	525201	Fuel and Oil	154	-	-	-	-	-	-	-	-	-	-
220	401366	525211	Chemicals	6,600	-	-	-	-	-	-	-	-	-	-
221			Total RIB Site	\$ 109,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lift Stations														
222	401367	511200	Salaries and Wages	\$ 50,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
223	401367	511400	Overtime	10,741	-	-	-	-	-	-	-	-	-	-
224	401367	511500	Special Pay	2,140	-	-	-	-	-	-	-	-	-	-
225	401367	512100	FICA Taxes	4,172	-	-	-	-	-	-	-	-	-	-
226	401367	512200	Retirement Contributions	8,526	-	-	-	-	-	-	-	-	-	-
227	401367	512300	Health/Dental/Life Insurance	21,529	-	-	-	-	-	-	-	-	-	-
228	401367	512400	Workers Compensation	675	-	-	-	-	-	-	-	-	-	-
229	401367	AddPers	Additional Personnel	-	-	-	-	-	-	-	-	-	-	-
230	401367	523401	Other Contractual Svcs - Misc	12,021	-	-	-	-	-	-	-	-	-	-
231	401367	523404	Software/Network Maintenance	11,172	-	-	-	-	-	-	-	-	-	-
232	401367	523405	Mowing and Litter Control	-	-	-	-	-	-	-	-	-	-	-
233	401367	524101	Communications	4,896	-	-	-	-	-	-	-	-	-	-
234	401367	524301	Utility Services - General	64,572	-	-	-	-	-	-	-	-	-	-
235	401367	524306	Sludge Removal	9,166	-	-	-	-	-	-	-	-	-	-
236	401367	524602	R&M - Equipment	133,019	-	-	-	-	-	-	-	-	-	-
237	401367	524607	R&M - Infrastructure	48,025	-	-	-	-	-	-	-	-	-	-
238	401367	524610	R&M - Other	9,072	-	-	-	-	-	-	-	-	-	-
239	401367	524901	Recognitions	179	-	-	-	-	-	-	-	-	-	-
240	401367	525201	Fuel and Oil	6,196	-	-	-	-	-	-	-	-	-	-
241	401367	525206	Uniforms	4,546	-	-	-	-	-	-	-	-	-	-
242	401367	525210	Operating Supplies - Other	1,942	-	-	-	-	-	-	-	-	-	-
243	401367	525400	Publications, Membership, Training	60	-	-	-	-	-	-	-	-	-	-
244			Total Lift Stations	\$ 408,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Table 1-11

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Combined Water, Wastewater, and Reclaimed Water Operating Expenses

Line No.	Division Code	Expense Code	Description	Fiscal Year Ending September 30,										
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
			Water and Wastewater Non-Departmental											
245	401900	524501	Insurance - General	\$ -	\$ 610,700	\$ 635,128	\$ 660,533	\$ 686,954	\$ 714,433	\$ 743,010	\$ 772,730	\$ 803,640	\$ 835,785	\$ 869,217
246	401900	581001	Transfer Out to Fund 001 (General Fund)	-	1,818,700	1,891,448	1,967,106	2,045,790	2,127,622	2,212,727	2,301,236	2,393,285	2,489,017	2,588,577
247	401900	990001	Operating Contingency	-	250,000	260,000	270,400	281,216	292,465	304,163	316,330	328,983	342,142	355,828
248	401900	990131	IT - Allocated Costs	-	1,182,449	1,229,747	1,278,937	1,330,094	1,383,298	1,438,630	1,496,175	1,556,022	1,618,263	1,682,994
249			Total Water and Wastewater Non-Departmental	\$ -	\$ 3,861,849	\$ 4,016,323	\$ 4,176,976	\$ 4,344,055	\$ 4,517,817	\$ 4,698,530	\$ 4,886,471	\$ 5,081,930	\$ 5,285,207	\$ 5,496,615
250			TOTAL COMBINED OPERATING EXPENSES	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081

Table 1-12

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Debt Service Allocation to Individual Systems

Line No.	Description	Percent			Fiscal Year Ending September 30,											
		Water	Wastewater	Reclaimed	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
EXISTING DEBT SERVICE																
<u>Existing Senior Lien Debt</u>																
Taxable Utility System Revenue Refunding Bonds, Series																
1	Amount Funded	64.63%	35.37%	0.00%	\$ 98,690,000											
2	Start Balance				\$ 89,135,000	\$ 86,445,000	\$ 83,735,000	\$ 81,000,000	\$ 78,235,000	\$ 75,435,000	\$ 72,590,000	\$ 69,700,000	\$ 66,755,000	\$ 63,760,000	\$ 60,705,000	
3	Plus: Interest				2,059,901	2,042,039	2,015,915	1,985,557	1,947,953	1,904,749	1,856,583	1,806,210	1,751,934	1,693,741	1,631,327	
4	Less: Payments				4,749,901	4,752,039	4,750,915	4,750,557	4,747,953	4,749,749	4,746,583	4,751,210	4,746,934	4,748,741	4,751,327	
5	Balance End of Year				\$ 86,445,000	\$ 83,735,000	\$ 81,000,000	\$ 78,235,000	\$ 75,435,000	\$ 72,590,000	\$ 69,700,000	\$ 66,755,000	\$ 63,760,000	\$ 60,705,000	\$ 57,585,000	
Total Existing Senior Lien Debt																
6	Amount Funded				\$ 113,060,000											
7	Start Balance				\$ 89,135,000	\$ 86,445,000	\$ 83,735,000	\$ 81,000,000	\$ 78,235,000	\$ 75,435,000	\$ 72,590,000	\$ 69,700,000	\$ 66,755,000	\$ 63,760,000	\$ 60,705,000	
8	Plus: Interest				2,059,901	2,042,039	2,015,915	1,985,557	1,947,953	1,904,749	1,856,583	1,806,210	1,751,934	1,693,741	1,631,327	
9	Less: Payments				4,749,901	4,752,039	4,750,915	4,750,557	4,747,953	4,749,749	4,746,583	4,751,210	4,746,934	4,748,741	4,751,327	
10	Balance End of Year				\$ 86,445,000	\$ 83,735,000	\$ 81,000,000	\$ 78,235,000	\$ 75,435,000	\$ 72,590,000	\$ 69,700,000	\$ 66,755,000	\$ 63,760,000	\$ 60,705,000	\$ 57,585,000	
<u>Existing State Revolving Fund (SRF) Loan Debt</u>																
SRF Loan WW641800																
11	Amount Funded	0.00%	97.00%	3.00%	\$ 29,305,203											
12	Start Balance				\$ 18,304,841	\$ 16,855,550	\$ 15,380,634	\$ 13,879,636	\$ 12,352,090	\$ 10,797,522	\$ 9,215,450	\$ 7,605,382	\$ 5,966,817	\$ 4,299,248	\$ 2,602,155	
13	Plus: Interest				316,158	290,534	264,452	237,904	210,882	183,377	155,382	126,886	97,880	68,356	38,305	
14	Less: Payments				1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	1,765,450	
15	Balance End of Year				\$ 16,855,550	\$ 15,380,634	\$ 13,879,636	\$ 12,352,090	\$ 10,797,522	\$ 9,215,450	\$ 7,605,382	\$ 5,966,817	\$ 4,299,248	\$ 2,602,155	\$ 875,010	
SRF Loan WW641830																
16	Amount Funded	0.00%	0.00%	100.00%	\$ 6,950,312											
17	Start Balance				\$ 5,402,675	\$ 5,058,871	\$ 4,712,795	\$ 4,364,431	\$ 4,013,764	\$ 3,660,778	\$ 3,305,459	\$ 2,947,791	\$ 2,587,759	\$ 2,225,347	\$ 1,860,538	
18	Plus: Interest				35,091	32,818	30,531	28,228	25,909	23,576	21,227	18,862	16,482	14,086	11,675	
19	Less: Payments				378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	
20	Balance End of Year				\$ 5,058,871	\$ 4,712,795	\$ 4,364,431	\$ 4,013,764	\$ 3,660,778	\$ 3,305,459	\$ 2,947,791	\$ 2,587,759	\$ 2,225,347	\$ 1,860,538	\$ 1,493,318	
SRF Loan 641860																
21	Amount Funded	0.00%	0.00%	100.00%	\$ 2,586,868											
22	Start Balance				\$ 2,586,868	\$ 2,506,675	\$ 2,374,744	\$ 2,242,814	\$ 2,110,884	\$ 1,978,954	\$ 1,847,023	\$ 1,715,093	\$ 1,583,163	\$ 1,451,233	\$ 1,319,302	
23	Plus: Interest				51,737	-	-	-	-	-	-	-	-	-	-	-
24	Less: Payments				131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	
25	Balance End of Year				\$ 2,506,675	\$ 2,374,744	\$ 2,242,814	\$ 2,110,884	\$ 1,978,954	\$ 1,847,023	\$ 1,715,093	\$ 1,583,163	\$ 1,451,233	\$ 1,319,302	\$ 1,187,372	
Total Existing SRF Loan Debt																
26	Amount Funded				\$ 38,842,384											
27	Start Balance				\$ 26,294,384	\$ 24,421,096	\$ 22,468,173	\$ 20,486,881	\$ 18,476,737	\$ 16,437,254	\$ 14,367,932	\$ 12,268,266	\$ 10,137,739	\$ 7,975,827	\$ 5,781,995	
28	Plus: Interest				402,987	323,352	294,982	266,131	236,791	206,953	176,609	145,748	114,362	82,443	49,979	
29	Less: Payments				2,276,275	2,276,275	2,276,275	2,276,275	2,276,275	2,276,275	2,276,275	2,276,275	2,276,275	2,276,275	2,276,275	
30	Balance End of Year				\$ 24,421,096	\$ 22,468,173	\$ 20,486,881	\$ 18,476,737	\$ 16,437,254	\$ 14,367,932	\$ 12,268,266	\$ 10,137,739	\$ 7,975,827	\$ 5,781,995	\$ 3,555,700	
Total Existing Debt																
31	Amount Funded				\$ 151,902,384											
32	Start Balance				\$ 115,429,384	\$ 110,866,096	\$ 106,203,173	\$ 101,486,881	\$ 96,711,737	\$ 91,872,254	\$ 86,957,932	\$ 81,968,266	\$ 76,892,739	\$ 71,735,827	\$ 66,486,995	
33	Plus: Interest				2,462,888	2,365,392	2,310,897	2,251,688	2,184,744	2,111,702	2,033,191	1,951,958	1,866,296	1,776,184	1,681,306	
34	Less: Payments				7,026,176	7,028,314	7,027,190	7,026,831	7,024,227	7,026,023	7,022,857	7,027,485	7,023,208	7,025,016	7,027,602	
35	Balance End of Year				\$ 110,866,096	\$ 106,203,173	\$ 101,486,881	\$ 96,711,737	\$ 91,872,254	\$ 86,957,932	\$ 81,968,266	\$ 76,892,739	\$ 71,735,827	\$ 66,486,995	\$ 61,140,700	

Table 1-12

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Debt Service Allocation to Individual Systems

Line No.	Description	Percent			Fiscal Year Ending September 30,										
		Water	Wastewater	Reclaimed	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
PROPOSED DEBT SERVICE															
<u>Proposed Senior Lien Debt</u>															
Additional Senior Lien Debt 1															
36	Amount Funded	0.00%	7.16%	92.84%	\$ 14,800,000										
37	Start Balance				\$ -	\$ 14,800,000	\$ 14,576,205	\$ 14,117,425	\$ 13,635,706	\$ 13,129,901	\$ 12,598,806	\$ 12,041,155	\$ 11,455,623	\$ 10,840,814	\$ 10,195,264
38	Plus: Interest				-	370,000	728,810	705,871	681,785	656,495	629,940	602,058	572,781	542,041	509,763
39	Less: Payments				-	593,795	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590
40	Balance End of Year				\$ -	\$ 14,576,205	\$ 14,117,425	\$ 13,635,706	\$ 13,129,901	\$ 12,598,806	\$ 12,041,155	\$ 11,455,623	\$ 10,840,814	\$ 10,195,264	\$ 9,517,437
Total Proposed Senior Lien Debt															
41	Amount Funded				\$ 14,800,000										
42	Start Balance				\$ -	\$ 14,800,000	\$ 14,576,205	\$ 14,117,425	\$ 13,635,706	\$ 13,129,901	\$ 12,598,806	\$ 12,041,155	\$ 11,455,623	\$ 10,840,814	\$ 10,195,264
43	Plus: Interest				-	370,000	728,810	705,871	681,785	656,495	629,940	602,058	572,781	542,041	509,763
44	Less: Payments				-	593,795	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590
45	Balance End of Year				\$ -	\$ 14,576,205	\$ 14,117,425	\$ 13,635,706	\$ 13,129,901	\$ 12,598,806	\$ 12,041,155	\$ 11,455,623	\$ 10,840,814	\$ 10,195,264	\$ 9,517,437
<u>Proposed Subordinate Lien Debt</u>															
Additional Junior Lien Debt 1															
46	Amount Funded	0.00%	100.00%	0.00%	\$ 23,245,000										
47	Start Balance				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,245,000	\$ 22,288,312	\$ 21,312,490	\$ 20,317,152	\$ 19,301,907	\$ 18,266,358
48	Plus: Interest				-	-	-	-	-	464,900	445,766	426,250	406,343	386,038	365,327
49	Less: Payments				-	-	-	-	-	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588
50	Balance End of Year				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,288,312	\$ 21,312,490	\$ 20,317,152	\$ 19,301,907	\$ 18,266,358	\$ 17,210,097
Additional Junior Lien Debt 2															
51	Amount Funded	0.00%	100.00%	0.00%	\$ 19,340,000										
52	Start Balance				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,340,000	\$ 18,544,029	\$ 17,732,139	\$ 16,904,011	\$ 16,059,320	\$ 15,197,735
53	Plus: Interest				-	-	-	-	-	386,800	370,881	354,643	338,080	321,186	303,955
54	Less: Payments				-	-	-	-	-	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771
55	Balance End of Year				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,544,029	\$ 17,732,139	\$ 16,904,011	\$ 16,059,320	\$ 15,197,735	\$ 14,318,919
Total Proposed Subordinate Lien Debt															
56	Amount Funded				\$ 42,585,000										
57	Start Balance				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,585,000	\$ 40,832,341	\$ 39,044,629	\$ 37,221,163	\$ 35,361,227	\$ 33,464,093
58	Plus: Interest				-	-	-	-	-	851,700	816,647	780,893	744,423	707,225	669,282
59	Less: Payments				-	-	-	-	-	2,604,359	2,604,359	2,604,359	2,604,359	2,604,359	2,604,359
60	Balance End of Year				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,832,341	\$ 39,044,629	\$ 37,221,163	\$ 35,361,227	\$ 33,464,093	\$ 31,529,016
Total Proposed Debt															
61	Amount Funded				\$ 57,385,000										
62	Start Balance				\$ -	\$ 14,800,000	\$ 14,576,205	\$ 14,117,425	\$ 13,635,706	\$ 55,714,901	\$ 53,431,147	\$ 51,085,785	\$ 48,676,786	\$ 46,202,041	\$ 43,659,357
63	Plus: Interest				-	370,000	728,810	705,871	681,785	1,508,195	1,446,587	1,382,950	1,317,204	1,249,265	1,179,045
64	Less: Payments				-	593,795	1,187,590	1,187,590	1,187,590	3,791,949	3,791,949	3,791,949	3,791,949	3,791,949	3,791,949
65	Balance End of Year				\$ -	\$ 14,576,205	\$ 14,117,425	\$ 13,635,706	\$ 13,129,901	\$ 53,431,147	\$ 51,085,785	\$ 48,676,786	\$ 46,202,041	\$ 43,659,357	\$ 41,046,453
TOTAL DEBT															
66	Amount Funded				\$ 209,287,384										
67	Start Balance				\$ 115,429,384	\$ 125,666,096	\$ 120,779,378	\$ 115,604,305	\$ 110,347,443	\$ 147,587,155	\$ 140,389,079	\$ 133,054,051	\$ 125,569,525	\$ 117,937,868	\$ 110,146,352
68	Plus: Interest				2,462,888	2,735,392	3,039,707	2,957,559	2,866,529	3,619,897	3,479,778	3,334,908	3,183,501	3,025,449	2,860,351
69	Less: Payments				7,026,176	7,622,109	8,214,780	8,214,422	8,211,818	10,817,972	10,814,807	10,819,434	10,815,157	10,816,965	10,819,551
70	Balance End of Year				\$ 110,866,096	\$ 120,779,378	\$ 115,604,305	\$ 110,347,443	\$ 105,002,155	\$ 140,389,079	\$ 133,054,051	\$ 125,569,525	\$ 117,937,868	\$ 110,146,352	\$ 102,187,153

Table 1-12

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Debt Service Allocation to Individual Systems

Line No.	Description	Percent			Fiscal Year Ending September 30,										
		Water	Wastewater	Reclaimed	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
71	Total Interest Payments				\$ 2,462,888	\$ 2,735,392	\$ 3,039,707	\$ 2,957,559	\$ 2,866,529	\$ 3,619,897	\$ 3,479,778	\$ 3,334,908	\$ 3,183,501	\$ 3,025,449	\$ 2,860,351
72	Total Principal Payments				4,563,288	4,886,718	5,175,073	5,256,862	5,345,288	7,198,076	7,335,028	7,484,525	7,631,657	7,791,516	7,959,200
73	Total Debt Service				\$ 7,026,176	\$ 7,622,109	\$ 8,214,780	\$ 8,214,422	\$ 8,211,818	\$ 10,817,972	\$ 10,814,807	\$ 10,819,434	\$ 10,815,157	\$ 10,816,965	\$ 10,819,551
WATER SYSTEM DEBT SERVICE															
Taxable Utility System Revenue Refunding Bonds, Series															
74	2021	64.63%			\$ 3,069,739	\$ 3,071,121	\$ 3,070,394	\$ 3,070,163	\$ 3,068,480	\$ 3,069,640	\$ 3,067,594	\$ 3,070,585	\$ 3,067,821	\$ 3,068,989	\$ 3,070,661
75	Total				\$ 3,069,739	\$ 3,071,121	\$ 3,070,394	\$ 3,070,163	\$ 3,068,480	\$ 3,069,640	\$ 3,067,594	\$ 3,070,585	\$ 3,067,821	\$ 3,068,989	\$ 3,070,661
WASTEWATER SYSTEM DEBT SERVICE															
Taxable Utility System Revenue Refunding Bonds, Series															
76	2021		35.37%		\$ 1,680,162	\$ 1,680,919	\$ 1,680,521	\$ 1,680,394	\$ 1,679,473	\$ 1,680,108	\$ 1,678,988	\$ 1,680,625	\$ 1,679,113	\$ 1,679,752	\$ 1,680,667
77	SRF Loan WW641800		97.00%		1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486	1,712,486
78	Additional Senior Lien Debt 1		7.16%		-	42,520	85,040	85,040	85,040	85,040	85,040	85,040	85,040	85,040	85,040
79	Additional Junior Lien Debt 1		100.00%		-	-	-	-	-	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588
80	Additional Junior Lien Debt 2		100.00%		-	-	-	-	-	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771
81	Total				\$ 3,392,648	\$ 3,435,925	\$ 3,478,047	\$ 3,477,920	\$ 3,476,999	\$ 6,081,993	\$ 6,080,873	\$ 6,082,510	\$ 6,080,998	\$ 6,081,637	\$ 6,082,552
RECLAIMED WATER SYSTEM DEBT SERVICE															
82	SRF Loan WW641800		3.00%		\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963	\$ 52,963
83	SRF Loan WW641830		100.00%		378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895
84	SRF Loan 641860		100.00%		131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930
85	Additional Senior Lien Debt 1		92.84%		-	551,275	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550	1,102,550
86	Total				\$ 563,788	\$ 1,115,064	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339	\$ 1,666,339
87	Water System (%)				43.69%	40.29%	37.38%	37.38%	37.37%	28.38%	28.36%	28.38%	28.37%	28.37%	28.38%
88	Wastewater System (%)				48.29%	45.08%	42.34%	42.34%	42.34%	56.22%	56.23%	56.22%	56.23%	56.22%	56.22%
89	Reclaimed Water System (%)				8.02%	14.63%	20.28%	20.29%	20.29%	15.40%	15.41%	15.40%	15.41%	15.40%	15.40%
90	Total				100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 1-13

City of Deltona, Florida
Water and Wastewater Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

		Fiscal Year Ending September 30,												
Line No.	Description	Funding Source	Adjusted 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM														
Capital Needs														
1	Water CUP Compliance	CRF	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
2	Wells - WTP #11 - 3 Remote Upper Floridan Aquifer	CRF	921,456	-	-	-	-	-	-	-	-	-	-	921,456
3	Meter (AMI) Replacement - City Wide	CRF	2,569,759	-	-	-	-	-	-	-	-	-	-	2,569,759
4	Developer Agreements/Development Driven Projects	CRF	826,371	-	-	-	-	-	-	-	-	-	-	826,371
5	CIP-Enterprise Improvements	CRF	50,000	-	-	-	-	-	-	-	-	-	-	50,000
6	Well Field Expansion	CRF	772,203	-	-	-	-	-	-	-	-	-	-	772,203
7	Well Field Expansion	WCF	550,000	-	-	-	-	-	-	-	-	-	-	550,000
8	Wellington Plant Enhancements	CRF	-	300,000	-	-	-	-	-	-	-	-	-	300,000
9	Water Main Replacements	CRF	3,826,467	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	8,826,467
10	Well Rehabs	CRF	1,324,300	300,000	300,000	300,000	300,000	300,000	-	-	-	-	-	2,824,300
11	GST Rehabilitation - (Sanitary Survey)	CRF	100,000	-	-	-	-	-	-	-	-	-	-	100,000
12	Infrastructure Switches, Router & Peripherals	CRF	7,500	-	-	-	-	-	-	-	-	-	-	7,500
13	New / Replacement PC's - Tablets - Laptops	CRF	15,000	-	-	-	-	-	-	-	-	-	-	15,000
14	Migrate Cisco phone system to the cloud	CRF	14,203	-	-	-	-	-	-	-	-	-	-	14,203
15	Server Blade Replacements	CRF	5,000	-	-	-	-	-	-	-	-	-	-	5,000
16	IVR & Payment System	CRF	8,531	-	-	-	-	-	-	-	-	-	-	8,531
17	Surface Book Replacements	CRF	2,500	-	-	-	-	-	-	-	-	-	-	2,500
18	Tyler ERP AMI UB & Smart Meter	CRF	108,776	-	-	-	-	-	-	-	-	-	-	108,776
19	Contingency line for Misc Equipment Purchase for Wtr	CRF	125,000	-	-	-	-	-	-	-	-	-	-	125,000
20	Saxon Water Plant Lighting Protection	CRF	60,000	-	-	-	-	-	-	-	-	-	-	60,000
21	Carbon Media replacement Plant #16	CRF	-	28,000	-	-	-	-	-	-	-	-	-	28,000
22	SCADA System Upgrade	CRF	2,987,015	-	-	-	-	-	-	-	-	-	-	2,987,015
23	Storage Sheds (2)	CRF	6,000	-	-	-	-	-	-	-	-	-	-	6,000
24	Contingency line for Misc Equipment Purchase for Field Ops	CRF	61,447	-	-	-	-	-	-	-	-	-	-	61,447
25	Generator @ 255 Enterprise Rd	CRF	24,000	-	-	-	-	-	-	-	-	-	-	24,000
26	Residential Dual Check Backflows	CRF	532,000	285,000	315,000	350,000	350,000	350,000	-	-	-	-	-	2,182,000
27	Fork Lift	CRF	7,500	-	-	-	-	-	-	-	-	-	-	7,500
28	High Reach Replacement	CRF	77,500	-	-	-	-	-	-	-	-	-	-	77,500
29	Dump Truck	CRF	-	-	125,000	-	-	-	-	-	-	-	-	125,000
30	Valve Exercise Machine	CRF	75,000	-	-	-	-	-	-	-	-	-	-	75,000
31	Retirement Meters	CRF	-	-	-	-	79,806	79,806	-	-	-	-	-	159,613
32	Water Meters & Related Materials	CRF	400,000	100,000	100,000	100,000	100,000	100,000	-	-	-	-	-	900,000
33	Membrane Replacement - Ovivo	CRF	508,700	-	-	-	-	-	-	-	-	-	-	508,700
34	Total Nitrogen Monitoring	CRF	18,000	-	-	-	-	-	-	-	-	-	-	18,000
35	Drains in chlorine contact basins	CRF	-	26,000	-	-	-	-	-	-	-	-	-	26,000
36	Humidity Control - Enterprise	CRF	50,000	-	-	-	-	-	-	-	-	-	-	50,000
37	Ford Trucks	CRF	90,000	-	-	-	-	-	-	-	-	-	-	90,000
38	Ford Trucks	CRF	66,014	-	-	-	-	-	-	-	-	-	-	66,014
39	FORD F-250 4X4 UTILITY BODY	CRF	-	55,000	-	-	-	-	-	-	-	-	-	55,000
40	FREIGHTLINER 2500 SPRINTER VAN	CRF	-	55,000	-	-	-	-	-	-	-	-	-	55,000
41	New Water Operator Vehicles	CRF	-	325,000	-	-	-	-	-	-	-	-	-	325,000
42	On-Call Truck for Operators	CRF	-	30,314	-	-	-	-	-	-	-	-	-	30,314
43	Vehicle Replacements	CRF	-	-	70,000	75,000	120,000	120,000	-	-	-	-	-	385,000
44	W/WW Field Operations Vehicle Replacement	CRF	-	-	57,350	122,894	122,894	57,350	-	-	-	-	-	360,488
45	F-250 4X4 WITH UTILITY BED	CRF	-	35,000	-	-	-	-	-	-	-	-	-	35,000
46	F-250 Trucks - Field Operations - 364	CRF	122,894	-	-	-	-	-	-	-	-	-	-	122,894
47	Camera Truck - 364	CRF	275,000	-	-	-	-	-	-	-	-	-	-	275,000
48	Allowance for Additional Capital Funding	CRF	-	-	-	-	-	-	5,816,469	5,990,963	6,170,691	6,355,812	6,546,487	30,880,422
49	Adjustments	CRF	-	-	-	-	-	-	-	-	-	-	-	-
50	Subtotal - Capital Needs		\$ 16,613,135	\$ 2,539,314	\$ 1,967,350	\$ 1,947,894	\$ 2,072,700	\$ 2,007,157	\$ 5,816,469	\$ 5,990,963	\$ 6,170,691	\$ 6,355,812	\$ 6,546,487	\$ 58,027,971
51	TOTAL WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM		\$ 16,613,135	\$ 2,539,314	\$ 1,967,350	\$ 1,947,894	\$ 2,072,700	\$ 2,007,157	\$ 5,816,469	\$ 5,990,963	\$ 6,170,691	\$ 6,355,812	\$ 6,546,487	\$ 58,027,971

Table 1-13

City of Deltona, Florida
Water and Wastewater Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

		Fiscal Year Ending September 30,												
Line No.	Description	Funding Source	Adjusted 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROGRAM														
Capital Needs														
52	Elkcam L/S By-Pass Pump Installation	CRF	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
53	Master Lift Station - Lift Station 7	CRF	1,665,906	-	-	-	-	-	-	-	-	-	-	1,665,906
54	J40 Service Area	CRF	1,350,000	-	-	-	-	-	-	-	-	-	-	1,350,000
55	Fisher AWT Upgrade	J1	-	-	10,000,000	7,500,000	4,500,000	-	-	-	-	-	-	22,000,000
56	Fisher AWT Upgrade	SGRT	-	-	10,000,000	7,500,000	4,500,000	-	-	-	-	-	-	22,000,000
57	Fisher AWT Upgrade	CRF	2,500,000	-	-	-	-	-	-	-	-	-	-	2,500,000
58	Eastern Upgrade AWT	CRF	3,400,000	-	-	-	-	-	-	-	-	-	-	3,400,000
59	Eastern Upgrade AWT	SCF	600,000	-	-	-	-	-	-	-	-	-	-	600,000
60	EWRf - Expansion to 3.0 MGD Construction	J2	-	-	-	5,000,000	5,600,000	7,850,000	-	-	-	-	-	18,450,000
61	EWRf - Expansion to 3.0 MGD Construction	SCF	-	-	-	1,000,000	400,000	150,000	-	-	-	-	-	1,550,000
62	EWRf - Expansion to 3.0 MGD Construction	CRF	-	-	-	4,000,000	4,000,000	7,000,000	-	-	-	-	-	15,000,000
63	Dewatering process covering	CRF	100,000	-	-	-	-	-	-	-	-	-	-	100,000
64	EWRf Headworks Emergency Bypass	CRF	-	-	200,000	-	-	-	-	-	-	-	-	200,000
65	EWRf Office Design of Dewatering Building	CRF	-	75,000	600,000	-	-	-	-	-	-	-	-	675,000
66	Fisher Upgrade	B1	1,054,104	-	-	-	-	-	-	-	-	-	-	1,054,104
67	Eastern WWTP - Expansion (0.5 MBR)	CRF	426,961	-	-	-	-	-	-	-	-	-	-	426,961
68	Meter (AMI) Replacement - City Wide	CRF	527,339	-	-	-	-	-	-	-	-	-	-	527,339
69	Developer Agreements/Development Driven Projects	CRF	826,371	-	-	-	-	-	-	-	-	-	-	826,371
70	CIP-Enterprise Improvements	CRF	50,000	-	-	-	-	-	-	-	-	-	-	50,000
71	EWRf Rehab Headworks Screen	CRF	-	-	115,000	-	-	-	-	-	-	-	-	115,000
72	EWRf CROM Improvements	CRF	-	-	-	480,000	-	-	-	-	-	-	-	480,000
73	Citywide - Septic to Sanitary Sewer Infrastructure Improvements	SGRT	-	-	14,000,000	3,500,000	-	-	-	-	-	-	-	17,500,000
74	Rehab Sewer Collection System & Restoration	CRF	1,566,002	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	6,566,002
75	Lift Station Rehabs	CRF	800,000	300,000	300,000	300,000	300,000	300,000	-	-	-	-	-	2,300,000
76	Lift Station Rehabs - L/S 7 Foreman Upsize and Reroute	CRF	900,000	-	-	-	-	-	-	-	-	-	-	900,000
77	Infrastructure Switches, Router & Peripherals	CRF	7,500	-	-	-	-	-	-	-	-	-	-	7,500
78	New / Replacement PC's - Tablets - Laptops	CRF	15,000	-	-	-	-	-	-	-	-	-	-	15,000
79	Migrate Cisco phone system to the cloud	CRF	14,203	-	-	-	-	-	-	-	-	-	-	14,203
80	Server Blade Replacements	CRF	5,000	-	-	-	-	-	-	-	-	-	-	5,000
81	IVR & Payment System	CRF	1,751	-	-	-	-	-	-	-	-	-	-	1,751
82	Surface Book Replacements	CRF	2,500	-	-	-	-	-	-	-	-	-	-	2,500
83	Tyler ERP AMI UB & Smart Meter	CRF	22,322	-	-	-	-	-	-	-	-	-	-	22,322
84	GST Aerators	CRF	150,000	150,000	150,000	150,000	150,000	150,000	-	-	-	-	-	900,000
85	SCADA System Upgrade	CRF	1,634,885	-	-	-	-	-	-	-	-	-	-	1,634,885
86	Contingency line for Misc Equipment Purchase for WW	CRF	125,000	-	-	-	-	-	-	-	-	-	-	125,000
87	Total Nitrogen Monitoring	CRF	18,000	-	-	-	-	-	-	-	-	-	-	18,000
88	EQ Basin Replacement	CRF	1,534,000	-	-	-	-	-	-	-	-	-	-	1,534,000
89	Influent Valve Replacement	CRF	50,000	-	-	-	-	-	-	-	-	-	-	50,000
90	Fisher Plant Chlorine Relocation	CRF	-	100,000	-	-	-	-	-	-	-	-	-	100,000
91	Storage Sheds (2)	CRF	6,000	-	-	-	-	-	-	-	-	-	-	6,000
92	Contingency line for Misc Equipment Purchase for Field Ops	CRF	13,553	-	-	-	-	-	-	-	-	-	-	13,553
93	Generator @ 255 Enterprise Rd	CRF	24,000	-	-	-	-	-	-	-	-	-	-	24,000
94	Fork Lift	CRF	7,500	-	-	-	-	-	-	-	-	-	-	7,500
95	High Reach Replacement	CRF	77,500	-	-	-	-	-	-	-	-	-	-	77,500
96	Dump Truck	CRF	-	-	125,000	-	-	-	-	-	-	-	-	125,000
97	Valve Exercise Machine	CRF	75,000	-	-	-	-	-	-	-	-	-	-	75,000
98	Retirement Meters	CRF	-	-	-	-	16,377	16,377	-	-	-	-	-	32,754
99	EWRf Backup Pumps and Mixers	CRF	230,000	-	-	-	-	-	-	-	-	-	-	230,000
100	Build out of BCR Building @ Eastern WWTP	CRF	60,000	-	-	-	-	-	-	-	-	-	-	60,000
101	Lift Station Pumps	CRF	1,136,298	100,000	100,000	100,000	100,000	100,000	-	-	-	-	-	1,636,298
102	Eastern Membrane Replacement	CRF	-	1,650,000	-	25,000	-	25,000	-	-	-	-	-	1,700,000
103	Rotor Repairs at Fisher	CRF	145,000	-	-	-	-	-	-	-	-	-	-	145,000
104	Humidity Control - Enterprise	CRF	50,000	-	-	-	-	-	-	-	-	-	-	50,000
105	Ford Trucks	CRF	90,000	-	-	-	-	-	-	-	-	-	-	90,000

Table 1-13

City of Deltona, Florida
Water and Wastewater Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

Line No.	Description	Funding Source	Fiscal Year Ending September 30,											Total
			Adjusted 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
106	Ford Trucks	CRF	66,014	-	-	-	-	-	-	-	-	-	-	66,014
107	FORD F-250 4X4 UTILITY BODY	CRF	-	55,000	-	-	-	-	-	-	-	-	-	55,000
108	FREIGHTLINER 2500 SPRINTER VAN	CRF	-	55,000	-	-	-	-	-	-	-	-	-	55,000
109	On-Call Truck for Operators	CRF	-	6,686	-	-	-	-	-	-	-	-	-	6,686
110	Vehicle Replacements	CRF	-	-	70,000	75,000	120,000	120,000	-	-	-	-	-	385,000
111	W/WW Field Operations Vehicle Replacement	CRF	-	-	12,650	27,106	27,106	12,650	-	-	-	-	-	79,512
112	F-250 4X4 WITH UTILITY BED	CRF	-	35,000	-	-	-	-	-	-	-	-	-	35,000
113	F-150 Trucks - Wastewater Operations - 362	CRF	83,000	-	-	-	-	-	-	-	-	-	-	83,000
114	F-250 Trucks - Field Operations - 364	CRF	27,106	-	-	-	-	-	-	-	-	-	-	27,106
115	Camera Truck - 364	CRF	275,000	-	-	-	-	-	-	-	-	-	-	275,000
116	Allowance for Additional Capital Funding	CRF	-	-	-	-	-	-	3,183,531	3,279,037	3,377,409	3,478,731	3,583,093	16,901,801
117	Adjustments	CRF	-	-	-	-	-	-	-	-	-	-	-	-
118	Subtotal - Capital Needs		\$ 21,812,815	\$ 3,526,686	\$ 36,672,650	\$ 30,657,106	\$ 20,713,484	\$ 16,724,027	\$ 3,183,531	\$ 3,279,037	\$ 3,377,409	\$ 3,478,731	\$ 3,583,093	\$ 147,008,569
119	TOTAL WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROGRAM		\$ 21,812,815	\$ 3,526,686	\$ 36,672,650	\$ 30,657,106	\$ 20,713,484	\$ 16,724,027	\$ 3,183,531	\$ 3,279,037	\$ 3,377,409	\$ 3,478,731	\$ 3,583,093	\$ 147,008,569
RECLAIMED WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM														
Capital Needs														
120	Alternative Water Supply (West Volusia AWS)	CRF	\$ 456,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456,272
121	Lake Monroe Reclaim Withdrawal Phase 4B	B1	7,866,530	-	-	-	-	-	-	-	-	-	-	7,866,530
122	Lake Monroe Reclaim Withdrawal Phase 4B	CRF	1,100,000	-	-	-	-	-	-	-	-	-	-	1,100,000
123	Alexander Rib Site - ASR Well (Aquifer Storage & Recovery)	B1	-	2,800,000	-	-	-	-	-	-	-	-	-	2,800,000
124	Alexander Rib Site - ASR Well (Aquifer Storage & Recovery)	WCF	-	200,000	-	-	-	-	-	-	-	-	-	200,000
125	AWS Recharge Project - UFA Recharge Well	B1	3,000,000	-	-	-	-	-	-	-	-	-	-	3,000,000
126	Meter (AMI) Replacement - City Wide	CRF	122,896	-	-	-	-	-	-	-	-	-	-	122,896
127	IVR & Payment System	CRF	408	-	-	-	-	-	-	-	-	-	-	408
128	Tyler ERP AMI UB & Smart Meter	CRF	5,202	-	-	-	-	-	-	-	-	-	-	5,202
129	Retirement Meters	CRF	-	-	-	-	3,817	3,817	-	-	-	-	-	7,633
130	Adjustments	CRF	-	-	-	-	-	-	-	-	-	-	-	-
131	Subtotal - Capital Needs		\$ 12,551,308	\$ 3,000,000	\$ -	\$ -	\$ 3,817	\$ 3,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,558,941
132	TOTAL RECLAIMED WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM		\$ 12,551,308	\$ 3,000,000	\$ -	\$ -	\$ 3,817	\$ 3,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,558,941
TOTAL WATER, WASTEWATER, AND RECLAIMED WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM														
133			\$ 50,977,258	\$ 9,066,000	\$ 38,640,000	\$ 32,605,000	\$ 22,790,000	\$ 18,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579	\$ 220,595,480
FUNDING SOURCES														
WATER SYSTEM														
134	Capital Replacement Fund Deposits	CRF	\$ 16,063,135	\$ 2,539,314	\$ 1,967,350	\$ 1,947,894	\$ 2,072,700	\$ 2,007,157	\$ 5,816,469	\$ 5,990,963	\$ 6,170,691	\$ 6,355,812	\$ 6,546,487	\$ 57,477,971
135	Water System Impact Fees	WCF	550,000	-	-	-	-	-	-	-	-	-	-	550,000
136	TOTAL WATER SYSTEM FUNDING SOURCES		\$ 16,613,135	\$ 2,539,314	\$ 1,967,350	\$ 1,947,894	\$ 2,072,700	\$ 2,007,157	\$ 5,816,469	\$ 5,990,963	\$ 6,170,691	\$ 6,355,812	\$ 6,546,487	\$ 58,027,971
WASTEWATER SYSTEM														
137	Capital Replacement Fund Deposits	CRF	\$ 20,158,711	\$ 3,526,686	\$ 2,672,650	\$ 6,157,106	\$ 5,713,484	\$ 8,724,027	\$ 3,183,531	\$ 3,279,037	\$ 3,377,409	\$ 3,478,731	\$ 3,583,093	\$ 63,854,465
138	Wastewater System Impact Fees	SCF	600,000	-	-	1,000,000	400,000	150,000	-	-	-	-	-	2,150,000
139	Additional Senior Lien Debt 1	B1	1,054,104	-	-	-	-	-	-	-	-	-	-	1,054,104
140	Additional Junior Lien Debt 1	J1	-	-	10,000,000	7,500,000	4,500,000	-	-	-	-	-	-	22,000,000
141	Additional Junior Lien Debt 2	J2	-	-	-	5,000,000	5,600,000	7,850,000	-	-	-	-	-	18,450,000
142	Outside Agency Grants	SGRT	-	-	24,000,000	11,000,000	4,500,000	-	-	-	-	-	-	39,500,000
143	TOTAL WASTEWATER SYSTEM FUNDING SOURCES		\$ 21,812,815	\$ 3,526,686	\$ 36,672,650	\$ 30,657,106	\$ 20,713,484	\$ 16,724,027	\$ 3,183,531	\$ 3,279,037	\$ 3,377,409	\$ 3,478,731	\$ 3,583,093	\$ 147,008,569

Table 1-13

City of Deltona, Florida
Water and Wastewater Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

Line No.	Description	Funding Source	Fiscal Year Ending September 30,												Total
			Adjusted 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035		
RECLAIMED WATER SYSTEM															
145	Capital Replacement Fund Deposits	CRF	\$ 1,684,778	\$ -	\$ -	\$ -	\$ 3,817	\$ 3,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,692,411
146	Water System Impact Fees	WCF	-	200,000	-	-	-	-	-	-	-	-	-	-	200,000
147	Additional Senior Lien Debt 1	B1	10,866,530	2,800,000	-	-	-	-	-	-	-	-	-	-	13,666,530
148	TOTAL RECLAIMED WATER SYSTEM FUNDING SOURCES		\$ 12,551,308	\$ 3,000,000	\$ -	\$ -	\$ 3,817	\$ 3,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,558,941
WATER, WASTEWATER, AND RECLAIMED WATER SYSTEM															
149	Capital Replacement and Improvement Fund Deposits	CRF	\$ 37,906,624	\$ 6,066,000	\$ 4,640,000	\$ 8,105,000	\$ 7,790,000	\$ 10,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579	\$ 123,024,846	
150	Water System Impact Fees	WCF	550,000	200,000	-	-	-	-	-	-	-	-	-	-	750,000
151	Wastewater System Impact Fees	SCF	600,000	-	-	1,000,000	400,000	150,000	-	-	-	-	-	-	2,150,000
152	Additional Senior Lien Debt 1	B1	11,920,634	2,800,000	-	-	-	-	-	-	-	-	-	-	14,720,634
153	Additional Junior Lien Debt 1	J1	-	-	10,000,000	7,500,000	4,500,000	-	-	-	-	-	-	-	22,000,000
154	Additional Junior Lien Debt 2	J2	-	-	-	5,000,000	5,600,000	7,850,000	-	-	-	-	-	-	18,450,000
155	Outside Agency Grants - Wastewater System	SGRT	-	-	24,000,000	11,000,000	4,500,000	-	-	-	-	-	-	-	39,500,000
156	TOTAL WATER, WASTEWATER, AND RECLAIMED WATER SYSTEM FUNDING		\$ 50,977,258	\$ 9,066,000	\$ 38,640,000	\$ 32,605,000	\$ 22,790,000	\$ 18,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579	\$ 220,595,480	

Table 1-14

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	[1]	Fiscal Year Ending September 30,										
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPERATION AND MAINTENANCE FUND													
1	Adjusted Beginning Balance		\$ 46,795,306	\$ 19,401,508	\$ 19,076,454	\$ 21,056,016	\$ 21,214,870	\$ 24,023,412	\$ 23,096,239	\$ 24,784,167	\$ 27,175,382	\$ 30,150,896	\$ 33,718,760
2	Transfers In - Grant Reimbursement		-	-	-	-	-	-	-	-	-	-	-
3	Transfers Out - Capital Improvement Program - Water		-	-	-	-	-	-	-	-	-	-	-
4	Transfers Out - Capital Improvement Program - Wastewater		-	-	-	-	-	-	-	-	-	-	-
5	Transfers Out - Renewal and Replacement Fund - Water		-	-	-	-	-	-	-	-	-	-	-
6	Transfers Out - Renewal and Replacement Fund - Wastewater		-	-	-	-	-	-	-	-	-	-	-
7	Transfers In / (Out) - Surplus / (Deficiency) - Water		(8,540,079)	2,694,234	4,091,729	4,931,219	5,684,806	6,159,370	2,623,011	2,732,055	2,818,099	2,894,568	2,980,528
8	Transfers In / (Out) - Surplus / (Deficiency) - Wastewater		(17,132,517)	(2,308,415)	(930,531)	(3,691,980)	(1,903,228)	(6,207,497)	(151,168)	346,114	743,653	1,153,602	1,583,499
9	Transfers In / (Out) - Surplus / (Deficiency) - Reclaimed Water		(1,721,202)	(710,874)	(1,181,636)	(1,080,386)	(973,036)	(879,046)	(783,915)	(686,954)	(586,238)	(480,305)	(368,209)
10	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
11	Interest Income		467,953	194,015	190,765	210,560	212,149	240,234	230,962	247,842	271,754	301,509	337,188
	Recognition of Interest Earnings												
12	in Revenue Requirements		467,953	194,015	190,765	210,560	212,149	240,234	230,962	247,842	271,754	301,509	337,188
13	Ending Balance		\$ 19,401,508	\$ 19,076,454	\$ 21,056,016	\$ 21,214,870	\$ 24,023,412	\$ 23,096,239	\$ 24,784,167	\$ 27,175,382	\$ 30,150,896	\$ 33,718,760	\$ 37,914,578
Days of Rate Revenue (Target = 120 Days)													
14	With Rate Stabilization Fund Balance		237	218	224	209	217	195	201	211	224	240	258
15	Without Rate Stabilization Fund Balance		237	218	224	209	217	195	201	211	224	240	258
Days of Operation & Maintenance Expenses													
16	With Rate Stabilization Fund Balance		491	342	358	345	373	342	351	368	391	417	449
17	Without Rate Stabilization Fund Balance		491	342	358	345	373	342	351	368	391	417	449
18	Percent Allocable to Water System		61.38%	60.72%	60.17%	59.65%	58.26%	56.95%	56.50%	56.07%	55.65%	55.24%	54.84%
19	Percent Allocable to Wastewater System		36.18%	36.70%	37.11%	37.50%	38.81%	40.03%	40.36%	40.68%	40.98%	41.28%	41.58%
20	Percent Allocable to Reclaimed Water System		2.44%	2.58%	2.72%	2.85%	2.94%	3.02%	3.14%	3.25%	3.37%	3.48%	3.59%
21	Interest Income Allocable to Water System	UW	\$ 287,244	\$ 117,807	\$ 114,792	\$ 125,590	\$ 123,595	\$ 136,815	\$ 130,503	\$ 138,965	\$ 151,225	\$ 166,544	\$ 184,904
22	Interest Income Allocable to Wastewater System	US	169,292	71,209	70,792	78,969	82,326	96,171	93,212	100,810	111,374	124,472	140,186
23	Interest Income Allocable to Reclaimed Water System	URW	11,417	5,000	5,180	6,000	6,229	7,248	7,247	8,067	9,155	10,492	12,098
CAPITAL REPLACEMENT AND IMPROVEMENT FUND - WATER													
24	Adjusted Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Transfers In		16,063,135	2,539,314	1,967,350	1,947,894	2,072,700	2,007,157	5,816,469	5,990,963	6,170,691	6,355,812	6,546,487
26	Transfers Out - Capital Improvement Program		16,063,135	2,539,314	1,967,350	1,947,894	2,072,700	2,007,157	5,816,469	5,990,963	6,170,691	6,355,812	6,546,487
27	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
28	Interest Income		-	-	-	-	-	-	-	-	-	-	-
	Recognition of Interest Earnings												
29	in Revenue Requirements		-	-	-	-	-	-	-	-	-	-	-
30	Ending Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Percent Allocable to Water System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
32	Percent Allocable to Wastewater System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	Percent Allocable to Reclaimed Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Interest Income Allocable to Water System	UW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Interest Income Allocable to Wastewater System	US	-	-	-	-	-	-	-	-	-	-	-
36	Interest Income Allocable to Reclaimed Water System	URW	-	-	-	-	-	-	-	-	-	-	-

Table 1-14

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	[1]	Fiscal Year Ending September 30,										
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
CAPITAL REPLACEMENT AND IMPROVEMENT FUND - WASTEWATER													
37	Adjusted Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Transfers In		20,158,711	3,526,686	2,672,650	6,157,106	5,713,484	8,724,027	3,183,531	3,279,037	3,377,409	3,478,731	3,583,093
39	Transfers Out - Capital Improvement Program		20,158,711	3,526,686	2,672,650	6,157,106	5,713,484	8,724,027	3,183,531	3,279,037	3,377,409	3,478,731	3,583,093
40	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
41	Interest Income		0	0	0	0	0	0	0	0	0	0	0
	Recognition of Interest Earnings												
42	in Revenue Requirements		0	0	0	0	0	0	0	0	0	0	0
43	Ending Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	Percent Allocable to Wastewater System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46	Percent Allocable to Reclaimed Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	Interest Income Allocable to Water System	UW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Interest Income Allocable to Wastewater System	US	-	-	-	-	-	-	-	-	-	-	-
49	Interest Income Allocable to Reclaimed Water System	URW	-	-	-	-	-	-	-	-	-	-	-
CAPITAL REPLACEMENT AND IMPROVEMENT FUND - RECLAIMED WATER													
50	Adjusted Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	Transfers In		1,684,778	0	0	0	3,817	3,817	0	0	0	0	0
52	Transfers Out - Capital Improvement Program		1,684,778	0	0	0	3,817	3,817	0	0	0	0	0
53	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
54	Interest Income		0	0	0	0	0	0	0	0	0	0	0
	Recognition of Interest Earnings												
55	in Revenue Requirements		0	0	0	0	0	0	0	0	0	0	0
56	Ending Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	Percent Allocable to Wastewater System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	Percent Allocable to Reclaimed Water System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
60	Interest Income Allocable to Water System	UW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Interest Income Allocable to Wastewater System	US	-	-	-	-	-	-	-	-	-	-	-
62	Interest Income Allocable to Reclaimed Water System	URW	-	-	-	-	-	-	-	-	-	-	-
RENEWAL AND REPLACEMENT FUND													
63	Adjusted Beginning Balance		\$ 1,573,000	\$ 1,573,000	\$ 1,573,000	\$ 1,674,988	\$ 1,797,106	\$ 1,928,132	\$ 2,098,548	\$ 2,235,309	\$ 2,331,638	\$ 2,431,807	\$ 2,535,958
64	Transfers In - Water		-	-	61,150	72,645	77,341	98,403	77,287	54,040	55,790	57,598	59,466
65	Transfers In - Wastewater		-	-	38,334	46,302	50,104	67,199	55,494	39,369	41,224	43,154	45,161
66	Transfers In - Reclaimed Water		-	-	2,504	3,170	3,581	4,815	3,980	2,920	3,154	3,399	3,655
67	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
68	Interest Income		15,730	15,730	16,240	17,360	18,626	20,133	21,669	22,835	23,817	24,839	25,901
	Recognition of Interest Earnings												
69	in Revenue Requirements		15,730	15,730	16,240	17,360	18,626	20,133	21,669	22,835	23,817	24,839	25,901
70	Ending Balance		\$ 1,573,000	\$ 1,573,000	\$ 1,674,988	\$ 1,797,106	\$ 1,928,132	\$ 2,098,548	\$ 2,235,309	\$ 2,331,638	\$ 2,431,807	\$ 2,535,958	\$ 2,644,240
71	Percent Allocable to Water System		60.38%	60.54%	59.96%	59.49%	59.03%	57.74%	56.51%	56.10%	55.70%	55.30%	54.92%
72	Percent Allocable to Wastewater System		37.26%	37.15%	37.59%	37.92%	38.24%	39.43%	40.58%	40.87%	41.16%	41.43%	41.71%
73	Percent Allocable to Reclaimed Water System		2.36%	2.32%	2.46%	2.60%	2.73%	2.83%	2.91%	3.03%	3.15%	3.26%	3.38%
74	Interest Income Allocable to Water System	UW	\$ 9,497	\$ 9,523	\$ 9,737	\$ 10,327	\$ 10,995	\$ 11,626	\$ 12,246	\$ 12,810	\$ 13,265	\$ 13,736	\$ 14,224
75	Interest Income Allocable to Wastewater System	US	5,861	5,843	6,104	6,582	7,123	7,939	8,793	9,332	9,802	10,292	10,802
76	Interest Income Allocable to Reclaimed Water System	URW	372	364	399	451	509	569	631	692	750	811	874

Table 1-14

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	[1]	Fiscal Year Ending September 30,											
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
CUSTOMER DEPOSITS														
77	Beginning Balance		\$ 851,875	\$ 851,875	\$ 851,875	\$ 851,875	\$ 851,875	\$ 851,875	\$ 851,875	\$ 851,875	\$ 851,875	\$ 851,875	\$ 851,875	
78	Transfers In		0	0	0	0	0	0	0	0	0	0	0	
79	Transfers Out		0	0	0	0	0	0	0	0	0	0	0	
80	Interest Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
81	Interest Income		0	0	0	0	0	0	0	0	0	0	0	
	Recognition of Interest Earnings in Revenue Requirements		0	0	0	0	0	0	0	0	0	0	0	
83	Ending Balance		851,875	851,875	851,875	851,875	851,875	851,875	851,875	851,875	851,875	851,875	851,875	
84	Percent Allocable to Water System		79.80%	79.20%	78.64%	78.09%	76.92%	75.80%	75.31%	74.84%	74.38%	73.94%	73.50%	
85	Percent Allocable to Wastewater System		16.38%	16.72%	17.02%	17.31%	18.27%	19.19%	19.44%	19.68%	19.92%	20.15%	20.37%	
86	Percent Allocable to Reclaimed Water System		3.82%	4.08%	4.35%	4.60%	4.81%	5.02%	5.25%	5.48%	5.70%	5.92%	6.13%	
87	Interest Income Allocable to Water System	RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
88	Interest Income Allocable to Wastewater System	RS	-	-	-	-	-	-	-	-	-	-	-	
89	Interest Income Allocable to Reclaimed Water System	URW	-	-	-	-	-	-	-	-	-	-	-	
SINKING FUND														
90	Sinking Fund Deposit		\$ 7,026,176	\$ 7,622,109	\$ 8,214,780	\$ 8,214,422	\$ 8,211,818	\$ 10,817,972	\$ 10,814,807	\$ 10,819,434	\$ 10,815,157	\$ 10,816,965	\$ 10,819,551	
91	Average Balance		1,756,544	1,905,527	2,053,695	2,053,605	2,052,954	2,704,493	2,703,702	2,704,858	2,703,789	2,704,241	2,704,888	
92	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
93	Interest Income		17,565	19,055	20,537	20,536	20,530	27,045	27,037	27,049	27,038	27,042	27,049	
	Recognition of Interest Earnings in Revenue Requirements		17,565	19,055	20,537	20,536	20,530	27,045	27,037	27,049	27,038	27,042	27,049	
95	Percent Allocable to Water System		43.69%	40.29%	37.38%	37.38%	37.37%	28.38%	28.36%	28.38%	28.37%	28.37%	28.38%	
96	Percent Allocable to Wastewater System		48.29%	45.08%	42.34%	42.34%	42.34%	56.22%	56.23%	56.22%	56.23%	56.22%	56.22%	
97	Percent Allocable to Reclaimed Water System		8.02%	14.63%	20.28%	20.29%	20.29%	15.40%	15.41%	15.40%	15.41%	15.40%	15.40%	
98	Interest Income Allocable to Water System	UW	\$ 7,674	\$ 7,678	\$ 7,676	\$ 7,675	\$ 7,671	\$ 7,674	\$ 7,669	\$ 7,676	\$ 7,670	\$ 7,672	\$ 7,677	
99	Interest Income Allocable to Wastewater System	US	8,482	8,590	8,695	8,695	8,692	15,205	15,202	15,206	15,202	15,204	15,206	
100	Interest Income Allocable to Reclaimed Water System	URW	1,409	2,788	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	
CONSTRUCTION FUND														
101	Adjusted Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	Transfers In		11,920,634	2,800,000	10,000,000	12,500,000	10,100,000	7,850,000	-	-	-	-	-	
103	Transfers Out - Capital Improvement Program		11,920,634	2,800,000	10,000,000	12,500,000	10,100,000	7,850,000	-	-	-	-	-	
104	Interest Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
105	Interest Income		-	-	-	-	-	-	-	-	-	-	-	
	Recognition of Interest Earnings in Revenue Requirements		-	-	-	-	-	-	-	-	-	-	-	
107	Ending Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
109	Percent Allocable to Wastewater System		75.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
110	Percent Allocable to Reclaimed Water System		24.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
111	Interest Income Allocable to Water System	RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
112	Interest Income Allocable to Wastewater System	RS	-	-	-	-	-	-	-	-	-	-	-	
113	Interest Income Allocable to Reclaimed Water System	RRW	-	-	-	-	-	-	-	-	-	-	-	

Table 1-14

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	[1]	Fiscal Year Ending September 30,										
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
WATER IMPACT FEE FUND													
114	Beginning Balance		\$ 358,479										
115	Adjustment For Open Purchase Orders		-										
116	Adjusted Beginning Balance		\$ 358,479	\$ 57,785	\$ 64,645	\$ 65,291	\$ 65,944	\$ 66,603	\$ 67,269	\$ 67,942	\$ 68,621	\$ 69,308	\$ 70,001
117	Transfers In		247,235	206,250	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
118	Transfers In - Grant Funding		-	-	-	-	-	-	-	-	-	-	-
119	Transfers Out - Capital Improvement Program		550,000	200,000	-	-	-	-	-	-	-	-	-
120	Transfers Out - Payment of City Debt Service		-	-	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
121	Transfers Out - Developer Reimbursement		-	-	-	-	-	-	-	-	-	-	-
122	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
123	Interest Income		2,071	609	646	653	659	666	673	679	686	693	700
	Recognition of Interest Earnings in Revenue Requirements		-	-	-	-	-	-	-	-	-	-	-
124	Ending Balance		\$ 57,785	\$ 64,645	\$ 65,291	\$ 65,944	\$ 66,603	\$ 67,269	\$ 67,942	\$ 68,621	\$ 69,308	\$ 70,001	\$ 70,701
126	Percent Allocable to Water System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
127	Percent Allocable to Wastewater System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
128	Percent Allocable to Reclaimed Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
129	Interest Income Allocable to Water System	RW	\$ 2,071	\$ 609	\$ 646	\$ 653	\$ 659	\$ 666	\$ 673	\$ 679	\$ 686	\$ 693	\$ 700
130	Interest Income Allocable to Wastewater System	RS	-	-	-	-	-	-	-	-	-	-	-
131	Interest Income Allocable to Reclaimed Water System	RRW	-	-	-	-	-	-	-	-	-	-	-
WASTEWATER IMPACT FEE FUND													
132	Beginning Balance		\$ 476,036										
133	Adjustment For Open Purchase Orders		-										
134	Adjusted Beginning Balance		\$ 476,036	\$ 50,727	\$ 386,653	\$ 737,245	\$ 86,342	\$ 31,931	\$ 27,225	\$ 122,972	\$ 119,177	\$ 115,344	\$ 111,472
135	Transfers In		172,071	333,750	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000
136	Transfers Out - Capital Improvement Program		600,000	-	-	1,000,000	400,000	150,000	-	-	-	-	-
137	Transfers Out - Payment of City Debt Service		-	-	-	-	-	200,000	250,000	350,000	350,000	350,000	350,000
138	Transfers Out - Developer Reimbursement		-	-	-	-	-	-	-	-	-	-	-
139	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
140	Interest Income		2,621	2,176	5,592	4,097	588	294	747	1,205	1,167	1,128	1,090
	Recognition of Interest Earnings in Revenue Requirements		-	-	-	-	-	-	-	-	-	-	-
142	Ending Balance		\$ 50,727	\$ 386,653	\$ 737,245	\$ 86,342	\$ 31,931	\$ 27,225	\$ 122,972	\$ 119,177	\$ 115,344	\$ 111,472	\$ 107,562
143	Percent Allocable to Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
144	Percent Allocable to Wastewater System		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
145	Percent Allocable to Reclaimed Water System		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
146	Interest Income Allocable to Water System	RW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	Interest Income Allocable to Wastewater System	RS	2,621	2,176	5,592	4,097	588	294	747	1,205	1,167	1,128	1,090
148	Interest Income Allocable to Reclaimed Water System	RRW	-	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME													
Unrestricted													
149	Water System	UW	\$ 304,416	\$ 135,007	\$ 132,205	\$ 143,593	\$ 142,260	\$ 156,114	\$ 150,418	\$ 159,451	\$ 172,160	\$ 187,953	\$ 206,805
150	Wastewater System	US	183,634	85,641	85,591	94,247	98,141	119,315	117,207	125,348	136,378	149,968	166,195
151	Reclaimed Water	URW	13,198	8,152	9,745	10,617	10,903	11,983	12,044	12,925	14,071	15,469	17,138
152	Total		\$ 501,249	\$ 228,800	\$ 227,541	\$ 248,457	\$ 251,304	\$ 287,412	\$ 279,669	\$ 297,725	\$ 322,609	\$ 353,390	\$ 390,137
Restricted													
153	Water System	RW	\$ 2,071	\$ 609	\$ 646	\$ 653	\$ 659	\$ 666	\$ 673	\$ 679	\$ 686	\$ 693	\$ 700
154	Wastewater System	RS	2,621	2,176	5,592	4,097	588	294	747	1,205	1,167	1,128	1,090
155	Reclaimed Water	RRW	-	-	-	-	-	-	-	-	-	-	-
156	Total		\$ 4,692	\$ 2,785	\$ 6,238	\$ 4,750	\$ 1,248	\$ 960	\$ 1,420	\$ 1,884	\$ 1,853	\$ 1,822	\$ 1,790

Table 1-14

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Cash Balances and Interest Earnings By Fund

Line No.	Description	[1]	Fiscal Year Ending September 30,											
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
	TOTAL INTEREST INCOME													
157	Water System	\$	306,487	\$ 135,616	\$ 132,852	\$ 144,246	\$ 142,920	\$ 156,780	\$ 151,091	\$ 160,131	\$ 172,846	\$ 188,646	\$ 207,505	
158	Wastewater System		186,255	87,817	91,183	98,344	98,729	119,610	117,954	126,553	137,545	151,097	167,285	
159	Reclaimed Water		13,198	8,152	9,745	10,617	10,903	11,983	12,044	12,925	14,071	15,469	17,138	
160	Total	\$	505,940	\$ 231,585	\$ 233,779	\$ 253,207	\$ 252,552	\$ 288,373	\$ 281,089	\$ 299,609	\$ 324,462	\$ 355,212	\$ 391,927	

Footnotes:

- [1] UW, US, or URW = Interest earnings unrestricted and assumed to be available to meet system expenditure requirements.
 RW, RS, or RRW = Interest earnings restricted and assumed to not be available to meet system expenditure requirements.

Table 1-15

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Other Operating Revenues

Line No.	Division	Revenue Code	Description	Escalation Reference	Fiscal Year Ending September 30,										
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
WATER SYSTEM															
1	Administration	343691	Sales - Disconnect Charges	Constant	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237
2	Administration	343692	Returned Check Charge	Constant	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155
3	Administration	343693	Premise Visit Charge	Constant	479	479	479	479	479	479	479	479	479	479	479
4	Administration	349000	Other Charges for Services	Constant	499	499	499	499	499	499	499	499	499	499	499
5	Administration	349001	Late Fees	Constant	144,373	144,373	144,373	144,373	144,373	144,373	144,373	144,373	144,373	144,373	144,373
6	Administration	349099	Materials & Supply for Cust Acct	Constant	56,090	56,090	56,090	56,090	56,090	56,090	56,090	56,090	56,090	56,090	56,090
7	Administration	363200	Connection Fees	Constant	71,488	71,488	71,488	71,488	71,488	71,488	71,488	71,488	71,488	71,488	71,488
8	Administration	369900	Other Miscellaneous Revenues	Constant	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416
9	Water	343606	Sales - Bulk	Constant	300,417	300,417	300,417	300,417	300,417	300,417	300,417	300,417	300,417	300,417	300,417
10	Water	369904W	Capital Financing Recovery Fee - Water	Constant	13,125	13,125	13,125	13,125	13,125	13,125	13,125	13,125	13,125	13,125	13,125
11			Total Other Water Operating Revenue		\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279	\$ 704,279
WASTEWATER SYSTEM															
12	Administration	343691	Sales - Disconnect Charges	Constant	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237	\$ 110,237
13	Administration	343692	Returned Check Charge	Constant	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155
14	Administration	343693	Premise Visit Charge	Constant	479	479	479	479	479	479	479	479	479	479	479
15	Administration	349000	Other Charges for Services	Constant	499	499	499	499	499	499	499	499	499	499	499
16	Administration	349001	Late Fees	Constant	144,373	144,373	144,373	144,373	144,373	144,373	144,373	144,373	144,373	144,373	144,373
17	Administration	349099	Materials & Supply for Cust Acct	Constant	56,090	56,090	56,090	56,090	56,090	56,090	56,090	56,090	56,090	56,090	56,090
18	Administration	363200	Connection Fees	Constant	71,488	71,488	71,488	71,488	71,488	71,488	71,488	71,488	71,488	71,488	71,488
19	Administration	369900	Other Miscellaneous Revenues	Constant	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416	6,416
20	Wastewater	343606	Sales - Bulk	Constant	474,767	474,767	474,767	474,767	474,767	474,767	474,767	474,767	474,767	474,767	474,767
21	Wastewater	369904WW	Capital Financing Recovery Fee - Wastewa	Constant	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860
22			Total Other Wastewater Operating Revenue		\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364	\$ 876,364
RECLAIMED WATER SYSTEM															
23			Total Other Reclaimed Water Operating Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24			Total Other Operating Revenue		\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643

Table 1-16

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Operating Results and Debt Service Coverage

Line No.	Description	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	System Revenue											
	User Rate Revenue											
1	Water User Rate Revenue	\$ 18,339,842	\$ 18,546,787	\$ 18,666,567	\$ 18,786,348	\$ 18,906,128	\$ 19,025,909	\$ 19,145,690	\$ 19,265,470	\$ 19,385,251	\$ 19,505,031	\$ 19,624,812
2	Wastewater User Rate Revenue	10,808,859	11,210,668	11,511,625	11,812,583	12,593,243	13,373,904	13,674,861	13,975,819	14,276,776	14,577,734	14,878,691
3	Reclaimed Water User Rate Revenue	728,949	787,160	842,365	897,570	952,774	1,007,979	1,063,184	1,118,388	1,173,593	1,228,798	1,284,002
	<u>Water System</u>											
4	Rate Adjustment (%)	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	<u>Wastewater System</u>											
5	Rate Adjustment (%)	0.00%	6.00%	6.00%	6.00%	6.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
6	Cumulative Additional User Rate Adjustment Revenue - Water	\$ -	\$ 834,605	\$ 2,010,389	\$ 3,271,868	\$ 4,624,661	\$ 5,534,308	\$ 6,310,595	\$ 7,118,542	\$ 7,959,242	\$ 8,833,826	\$ 9,743,461
7	Cumulative Additional User Rate Adjustment Revenue - Wastewater	-	504,480	1,239,802	2,057,303	3,080,455	3,890,237	4,507,360	5,164,029	5,861,793	6,602,253	7,387,074
	Cumulative Additional User Rate Adjustment Revenue - Reclaimed Water	-	35,422	90,723	156,323	233,060	293,204	350,435	413,242	481,857	556,522	637,490
8	Total User Rate Revenue	\$ 29,877,650	\$ 31,919,122	\$ 34,361,471	\$ 36,981,993	\$ 40,390,321	\$ 43,125,540	\$ 45,052,124	\$ 47,055,490	\$ 49,138,512	\$ 51,304,164	\$ 53,555,531
9	Other Operating Revenue	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643	\$ 1,580,643
10	Unrestricted Interest Income	501,249	228,800	227,541	248,457	251,304	287,412	279,669	297,725	322,609	353,390	390,137
11	Transfers (To) / From Rate Stabilization Fund	-	-	-	-	-	-	-	-	-	-	-
12	Total System Revenue	\$ 31,959,542	\$ 33,728,566	\$ 36,169,656	\$ 38,811,093	\$ 42,222,269	\$ 44,993,596	\$ 46,912,436	\$ 48,933,859	\$ 51,041,764	\$ 53,238,198	\$ 55,526,312
	Operating Expenses											
13	Water And Wastewater Administration	\$ 3,061,104	\$ 1,584,498	\$ 1,654,519	\$ 1,728,046	\$ 1,805,291	\$ 1,886,483	\$ 1,971,864	\$ 2,061,698	\$ 2,156,269	\$ 2,255,881	\$ 2,360,864
14	Water Plant Operations	3,149,852	3,382,167	3,526,862	3,678,341	3,836,973	4,003,150	4,177,292	4,359,844	4,551,285	4,752,124	4,962,906
15	Wastewater Plant (Fisher)	1,787,362	1,973,945	2,069,267	2,169,581	2,293,495	2,424,479	2,543,152	2,668,192	2,799,992	2,938,970	3,085,579
16	Customer Service / Billing	1,570,458	1,962,626	2,064,766	2,173,044	2,290,894	2,405,828	2,520,654	2,641,971	2,770,236	2,905,941	3,026,075
17	Water / Wastewater Field Operations	3,044,116	4,688,554	5,072,741	5,306,186	5,552,335	5,812,040	6,086,224	6,375,882	6,682,095	7,006,028	7,348,948
18	Eastern Wastewater Treatment Plant	1,290,141	2,911,872	3,053,847	3,203,527	3,382,840	3,572,583	3,750,227	3,937,821	4,136,019	4,345,524	4,567,094
19	RIB Site	109,259	-	-	-	-	-	-	-	-	-	-
20	Lift Stations	408,247	-	-	-	-	-	-	-	-	-	-
21	Water and Wastewater Non-Departmental	-	3,861,849	4,016,323	4,176,976	4,344,055	4,517,817	4,698,530	4,886,471	5,081,930	5,285,207	5,496,615
22	Total Operating Expenses	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081
23	Operating Ratio	45%	60%	59%	58%	56%	55%	55%	55%	55%	55%	56%
24	Net Revenues Available for Debt Service	\$ 17,539,002	\$ 13,363,055	\$ 14,711,331	\$ 16,375,393	\$ 18,716,385	\$ 20,371,216	\$ 21,164,495	\$ 22,001,979	\$ 22,863,939	\$ 23,748,523	\$ 24,678,231
25	Special Assessment Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Impact Fees											
26	Water	\$ 247,235	\$ 206,250	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
27	Wastewater	172,071	333,750	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000
28	Total Impact Fee Collections	\$ 419,306	\$ 540,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000
29	Interest Income on Capacity Fee Balances	\$ 4,692	\$ 2,785	\$ 6,238	\$ 4,750	\$ 1,248	\$ 1,420	\$ 1,853	\$ 1,790	\$ -	\$ -	\$ -
30	Pledged Funds Available for Debt Service	\$ 17,963,000	\$ 13,905,840	\$ 15,287,569	\$ 16,950,143	\$ 19,287,633	\$ 20,942,636	\$ 21,736,348	\$ 22,573,768	\$ 23,433,939	\$ 24,318,523	\$ 25,248,231

Table 1-16

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Operating Results and Debt Service Coverage

Line No.	Description	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Senior Lien Indebtedness											
31	Taxable Utility System Revenue Refunding Bonds, Series 2021	\$ 4,749,901	\$ 4,752,039	\$ 4,750,915	\$ 4,750,557	\$ 4,747,953	\$ 4,749,749	\$ 4,746,583	\$ 4,751,210	\$ 4,746,934	\$ 4,748,741	\$ 4,751,327
32	Additional Senior Lien Debt 1	-	593,795	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590	1,187,590
33	Total Annual Debt Service on Senior Lien Indebtedness	\$ 4,749,901	\$ 5,345,835	\$ 5,938,505	\$ 5,938,147	\$ 5,935,543	\$ 5,937,339	\$ 5,934,173	\$ 5,938,800	\$ 5,934,524	\$ 5,936,331	\$ 5,938,917
	Junior Lien Indebtedness											
34	SRF Loan WW641800	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450	\$ 1,765,450
35	SRF Loan WW641830	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895	378,895
36	SRF Loan 641860	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930	131,930
37	Additional Junior Lien Debt 1	-	-	-	-	-	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588	1,421,588
38	Additional Junior Lien Debt 2	-	-	-	-	-	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771	1,182,771
39	Total Annual Debt Service on Junior Lien Indebtedness	\$ 2,276,275	\$ 2,276,275	\$ 2,276,275	\$ 2,276,275	\$ 2,276,275	\$ 4,880,634	\$ 4,880,634	\$ 4,880,634	\$ 4,880,634	\$ 4,880,634	\$ 4,880,634
	Required Transfers per Bond Resolution											
40	Reserve Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Transfer to Renewal and Replacement Fund	-	-	101,988	122,117	131,026	170,416	136,761	96,329	100,168	104,151	108,283
42	Total Required Transfers per Bond Resolution	\$ -	\$ -	\$ 101,988	\$ 122,117	\$ 131,026	\$ 170,416	\$ 136,761	\$ 96,329	\$ 100,168	\$ 104,151	\$ 108,283
SENIOR LIEN BONDS DEBT SERVICE COVERAGE:												
	TEST (A): Net Revenues Debt Service Coverage											
43	Net Revenues Available for Debt Service	\$ 17,539,002	\$ 13,363,055	\$ 14,711,331	\$ 16,375,393	\$ 18,716,385	\$ 20,371,216	\$ 21,164,495	\$ 22,001,979	\$ 22,863,939	\$ 23,748,523	\$ 24,678,231
44	Total Annual Debt Service on Senior Lien Indebtedness	\$ 4,749,901	\$ 5,345,835	\$ 5,938,505	\$ 5,938,147	\$ 5,935,543	\$ 5,937,339	\$ 5,934,173	\$ 5,938,800	\$ 5,934,524	\$ 5,936,331	\$ 5,938,917
45	Debt Service Coverage (110% Required)	369%	250%	248%	276%	315%	343%	357%	370%	385%	400%	416%
AND												
46	Net Revenues Available for Debt Service	\$ 17,539,002	\$ 13,363,055	\$ 14,711,331	\$ 16,375,393	\$ 18,716,385	\$ 20,371,216	\$ 21,164,495	\$ 22,001,979	\$ 22,863,939	\$ 23,748,523	\$ 24,678,231
47	Less Total Required Transfers per Bond Resolution	-	-	(101,988)	(122,117)	(131,026)	(170,416)	(136,761)	(96,329)	(100,168)	(104,151)	(108,283)
48	Net Revenues After Payment of Required Transfers	\$ 17,539,002	\$ 13,363,055	\$ 14,609,343	\$ 16,253,275	\$ 18,585,359	\$ 20,200,800	\$ 21,027,734	\$ 21,905,649	\$ 22,763,771	\$ 23,644,372	\$ 24,569,948
49	Total Annual Debt Service on Senior Lien Indebtedness	\$ 4,749,901	\$ 5,345,835	\$ 5,938,505	\$ 5,938,147	\$ 5,935,543	\$ 5,937,339	\$ 5,934,173	\$ 5,938,800	\$ 5,934,524	\$ 5,936,331	\$ 5,938,917
50	Debt Service Coverage (110% Required)	369%	250%	246%	274%	313%	340%	354%	369%	384%	398%	414%
OR												
	TEST (B): Pledged Funds Debt Service Coverage											
51	Pledged Funds Available for Debt Service	\$ 17,963,000	\$ 13,905,840	\$ 15,287,569	\$ 16,950,143	\$ 19,287,633	\$ 20,942,636	\$ 21,736,348	\$ 22,573,768	\$ 23,433,939	\$ 24,318,523	\$ 25,248,231
52	Total Annual Debt Service on Senior Lien Indebtedness	\$ 4,749,901	\$ 5,345,835	\$ 5,938,505	\$ 5,938,147	\$ 5,935,543	\$ 5,937,339	\$ 5,934,173	\$ 5,938,800	\$ 5,934,524	\$ 5,936,331	\$ 5,938,917
53	Debt Service Coverage (120% Required)	378%	260%	257%	285%	325%	353%	366%	380%	395%	410%	425%
AND												

Table 1-16

City of Deltona, Florida
Water and Wastewater Rate Study
Water, Wastewater, and Reclaimed Water System

Projected Operating Results and Debt Service Coverage

Line No.	Description	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
54	Pledged Funds Available for Debt Service	\$ 17,963,000	\$ 13,905,840	\$ 15,287,569	\$ 16,950,143	\$ 19,287,633	\$ 20,942,636	\$ 21,736,348	\$ 22,573,768	\$ 23,433,939	\$ 24,318,523	\$ 25,248,231
55	Less Total Required Transfers per Bond Resolution	-	-	(101,988)	(122,117)	(131,026)	(170,416)	(136,761)	(96,329)	(100,168)	(104,151)	(108,283)
56	Net Pledged Revenues After Payment of Required Transfers	\$ 17,963,000	\$ 13,905,840	\$ 15,185,581	\$ 16,828,026	\$ 19,156,607	\$ 20,772,220	\$ 21,599,587	\$ 22,477,439	\$ 23,333,771	\$ 24,214,372	\$ 25,139,948
57	Total Annual Debt Service on Senior Lien Indebtedness	\$ 4,749,901	\$ 5,345,835	\$ 5,938,505	\$ 5,938,147	\$ 5,935,543	\$ 5,937,339	\$ 5,934,173	\$ 5,938,800	\$ 5,934,524	\$ 5,936,331	\$ 5,938,917
58	Debt Service Coverage (105% Required)	378%	260%	256%	283%	323%	350%	364%	378%	393%	408%	423%
SRF LOAN DEBT SERVICE COVERAGE:												
SRF LOAN: Net Revenues Debt Service Coverage												
59	Net Revenues After Payment of Senior Lien Indebtedness	\$ 12,789,101	\$ 8,017,220	\$ 8,772,826	\$ 10,437,246	\$ 12,780,843	\$ 14,433,877	\$ 15,230,322	\$ 16,063,178	\$ 16,929,415	\$ 17,812,192	\$ 18,739,314
60	Less Allowance for Senior Lien Debt Service Coverage	(474,990)	(534,583)	(593,851)	(593,815)	(593,554)	(593,734)	(593,417)	(593,880)	(593,452)	(593,633)	(593,892)
61	Adjusted Net Revenues After Payment of Senior Lien Debt Service	\$ 12,314,111	\$ 7,482,636	\$ 8,178,975	\$ 9,843,431	\$ 12,187,288	\$ 13,840,144	\$ 14,636,905	\$ 15,469,298	\$ 16,335,963	\$ 17,218,559	\$ 18,145,422
62	Total Annual Debt Service on Junior Lien Indebtedness	\$ 2,276,275	\$ 2,276,275	\$ 2,276,275	\$ 2,276,275	\$ 2,276,275	\$ 4,880,634	\$ 4,880,634	\$ 4,880,634	\$ 4,880,634	\$ 4,880,634	\$ 4,880,634
63	Debt Service Coverage (115% Required)	541%	329%	359%	432%	535%	284%	300%	317%	335%	353%	372%
ALL-IN / OVERALL DEBT SERVICE COVERAGE:												
Net Revenues Debt Service Coverage												
64	Net Revenues Available for Debt Service	\$ 17,539,002	\$ 13,363,055	\$ 14,711,331	\$ 16,375,393	\$ 18,716,385	\$ 20,371,216	\$ 21,164,495	\$ 22,001,979	\$ 22,863,939	\$ 23,748,523	\$ 24,678,231
65	Senior and Junior Lien Indebtedness	\$ 7,026,176	\$ 7,622,109	\$ 8,214,780	\$ 8,214,422	\$ 8,211,818	\$ 10,817,972	\$ 10,814,807	\$ 10,819,434	\$ 10,815,157	\$ 10,816,965	\$ 10,819,551
66	Debt Service Coverage (170% Target)	250%	175%	179%	199%	228%	188%	196%	203%	211%	220%	228%
67	Net Revenues After Payment of Debt Service and Required Transfers - Available for Other System Purposes	\$ 10,512,826	\$ 5,740,945	\$ 6,394,563	\$ 8,038,854	\$ 10,373,542	\$ 9,382,828	\$ 10,212,927	\$ 11,086,216	\$ 11,948,614	\$ 12,827,407	\$ 13,750,397

Table 1-17

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Projected Sources and Uses of Funds

Line No.	Description	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Unrestricted Cash Balances from Below	\$ 20,974,508	\$ 20,649,454	\$ 22,731,005	\$ 23,011,976	\$ 25,951,544	\$ 25,194,788	\$ 27,019,476	\$ 29,507,021	\$ 32,582,703	\$ 36,254,718	\$ 40,558,819
OPERATION AND MAINTENANCE FUND AND RATE STABILIZATION FUND												
<u>Sources of Funds</u>												
2	Water and Wastewater User Rate Revenue	\$ 29,877,650	\$ 31,919,122	\$ 34,361,471	\$ 36,981,993	\$ 40,390,321	\$ 43,125,540	\$ 45,052,124	\$ 47,055,490	\$ 49,138,512	\$ 51,304,164	\$ 53,555,531
3	Other Operating Revenue	1,580,643	1,580,643	1,580,643	1,580,643	1,580,643	1,580,643	1,580,643	1,580,643	1,580,643	1,580,643	1,580,643
4	Unrestricted Interest Income	501,249	228,800	227,541	248,457	251,304	287,412	279,669	297,725	322,609	353,390	390,137
5	Impact Fees Used to Pay City Debt Service	-	-	225,000	225,000	225,000	425,000	475,000	575,000	575,000	575,000	575,000
6	Available Cash Balances	46,795,306	19,401,508	19,076,454	21,056,016	21,214,870	24,023,412	23,096,239	24,784,167	27,175,382	30,150,896	33,718,760
7	Total Sources of Funds	\$ 78,754,848	\$ 53,130,074	\$ 55,471,110	\$ 60,092,110	\$ 63,662,139	\$ 69,442,008	\$ 70,483,676	\$ 74,293,026	\$ 78,792,146	\$ 83,964,094	\$ 89,820,072
<u>Uses of Funds</u>												
8	Operating Expenses:	\$ 14,420,540	\$ 20,365,511	\$ 21,458,325	\$ 22,435,701	\$ 23,505,883	\$ 24,622,380	\$ 25,747,941	\$ 26,931,880	\$ 28,177,824	\$ 29,489,675	\$ 30,848,081
9	City Debt Service	7,026,176	7,622,109	8,214,780	8,214,422	8,211,818	10,817,972	10,814,807	10,819,434	10,815,157	10,816,965	10,819,551
10	Transfers to Capital Replacement Funds	37,906,624	6,066,000	4,640,000	8,105,000	7,790,000	10,735,000	9,000,000	9,270,000	9,548,100	9,834,543	10,129,579
11	Transfers to Renewal and Replacement Fund	-	-	101,988	122,117	131,026	170,416	136,761	96,329	100,168	104,151	108,283
12	Total Uses of Funds	\$ 59,353,340	\$ 34,053,621	\$ 34,415,093	\$ 38,877,240	\$ 39,638,727	\$ 46,345,768	\$ 45,699,509	\$ 47,117,643	\$ 48,641,250	\$ 50,245,334	\$ 51,905,494
13	Ending Cash Balances	\$ 19,401,508	\$ 19,076,454	\$ 21,056,016	\$ 21,214,870	\$ 24,023,412	\$ 23,096,239	\$ 24,784,167	\$ 27,175,382	\$ 30,150,896	\$ 33,718,760	\$ 37,914,578
14	Total Uses of Funds and Ending Cash Balances	\$ 78,754,848	\$ 53,130,074	\$ 55,471,110	\$ 60,092,110	\$ 63,662,139	\$ 69,442,008	\$ 70,483,676	\$ 74,293,026	\$ 78,792,146	\$ 83,964,094	\$ 89,820,072
RENEWAL AND REPLACEMENT FUND												
<u>Sources of Funds</u>												
15	Available Cash Balances	\$ 1,573,000	\$ 1,573,000	\$ 1,573,000	\$ 1,674,988	\$ 1,797,106	\$ 1,928,132	\$ 2,098,548	\$ 2,235,309	\$ 2,331,638	\$ 2,431,807	\$ 2,535,958
16	Transfers In - Operations	-	-	101,988	122,117	131,026	170,416	136,761	96,329	100,168	104,151	108,283
17	Interest Income	15,730	15,730	16,240	17,360	18,626	20,133	21,669	22,835	23,817	24,839	25,901
18	Total Sources of Funds	\$ 1,588,730	\$ 1,588,730	\$ 1,691,228	\$ 1,814,466	\$ 1,946,758	\$ 2,118,682	\$ 2,256,978	\$ 2,354,473	\$ 2,455,624	\$ 2,560,797	\$ 2,670,141
<u>Uses of Funds</u>												
	Transfers Out	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	Interest Income to Fund Operations	15,730	15,730	16,240	17,360	18,626	20,133	21,669	22,835	23,817	24,839	25,901
20	Total Uses of Funds	\$ 15,730	\$ 15,730	\$ 16,240	\$ 17,360	\$ 18,626	\$ 20,133	\$ 21,669	\$ 22,835	\$ 23,817	\$ 24,839	\$ 25,901
21	Ending Cash Balances	\$ 1,573,000	\$ 1,573,000	\$ 1,674,988	\$ 1,797,106	\$ 1,928,132	\$ 2,098,548	\$ 2,235,309	\$ 2,331,638	\$ 2,431,807	\$ 2,535,958	\$ 2,644,240
22	Total Uses of Funds and Ending Cash Balances	\$ 1,588,730	\$ 1,588,730	\$ 1,691,228	\$ 1,814,466	\$ 1,946,758	\$ 2,118,682	\$ 2,256,978	\$ 2,354,473	\$ 2,455,624	\$ 2,560,797	\$ 2,670,141

Table 1-17

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Projected Sources and Uses of Funds

Line No.	Description	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
CAPITAL REPLACEMENT AND IMPROVEMENT FUNDS (COMBINED WATER, WASTEWATER, AND RECLAIMED WATER)												
<u>Sources of Funds</u>												
23	Available Cash Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Transfers In - Operations	37,906,624	6,066,000	4,640,000	8,105,000	7,790,000	10,735,000	9,000,000	9,270,000	9,548,100	9,834,543	10,129,579
25	Interest Income	-	-	-	-	-	-	-	-	-	-	-
26	Total Sources of Funds	\$ 37,906,624	\$ 6,066,000	\$ 4,640,000	\$ 8,105,000	\$ 7,790,000	\$ 10,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579
<u>Uses of Funds</u>												
27	Capital Projects	\$ 37,906,624	\$ 6,066,000	\$ 4,640,000	\$ 8,105,000	\$ 7,790,000	\$ 10,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579
28	Interest Income to Fund Operations	-	-	-	-	-	-	-	-	-	-	-
29	Total Uses of Funds	\$ 37,906,624	\$ 6,066,000	\$ 4,640,000	\$ 8,105,000	\$ 7,790,000	\$ 10,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579
30	Ending Cash Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Total Uses of Funds and Ending Cash Balances	\$ 37,906,624	\$ 6,066,000	\$ 4,640,000	\$ 8,105,000	\$ 7,790,000	\$ 10,735,000	\$ 9,000,000	\$ 9,270,000	\$ 9,548,100	\$ 9,834,543	\$ 10,129,579
WATER IMPACT FEE FUND												
<u>Sources of Funds</u>												
32	Available Cash Balances	\$ 358,479	\$ 57,785	\$ 64,645	\$ 65,291	\$ 65,944	\$ 66,603	\$ 67,269	\$ 67,942	\$ 68,621	\$ 69,308	\$ 70,001
33	Transfers In - Water Impact Fee Collections	247,235	206,250	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
34	Interest Income	2,071	609	646	653	659	666	673	679	686	693	700
35	Total Sources of Funds	\$ 607,785	\$ 264,645	\$ 290,291	\$ 290,944	\$ 291,603	\$ 292,269	\$ 292,942	\$ 293,621	\$ 294,308	\$ 295,001	\$ 295,701
<u>Uses of Funds</u>												
36	Capital Projects	\$ 550,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Payment of City Debt Service	-	-	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
38	Total Uses of Funds	\$ 550,000	\$ 200,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
39	Ending Cash Balances	\$ 57,785	\$ 64,645	\$ 65,291	\$ 65,944	\$ 66,603	\$ 67,269	\$ 67,942	\$ 68,621	\$ 69,308	\$ 70,001	\$ 70,701
40	Total Uses of Funds and Ending Cash Balances	\$ 607,785	\$ 264,645	\$ 290,291	\$ 290,944	\$ 291,603	\$ 292,269	\$ 292,942	\$ 293,621	\$ 294,308	\$ 295,001	\$ 295,701

Table 1-17

City of Deltona, Florida
Water and Wastewater Rate Study

Summary of Projected Sources and Uses of Funds

Line No.	Description	Fiscal Year Ending September 30,											
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
WASTEWATER IMPACT FEE FUND													
<u>Sources of Funds</u>													
41	Available Cash Balances	\$ 476,036	\$ 50,727	\$ 386,653	\$ 737,245	\$ 86,342	\$ 31,931	\$ 27,225	\$ 122,972	\$ 119,177	\$ 115,344	\$ 111,472	
42	Transfers In - Wastewater Impact Fee Collections	172,071	333,750	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	
43	Interest Income	2,621	2,176	5,592	4,097	588	294	747	1,205	1,167	1,128	1,090	
44	Total Sources of Funds	\$ 650,727	\$ 386,653	\$ 737,245	\$ 1,086,342	\$ 431,931	\$ 377,225	\$ 372,972	\$ 469,177	\$ 465,344	\$ 461,472	\$ 457,562	
<u>Uses of Funds</u>													
45	Capital Projects	\$ 600,000	\$ -	\$ -	\$ 1,000,000	\$ 400,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	
46	Payment of Debt Service	-	-	-	-	-	200,000	250,000	350,000	350,000	350,000	350,000	
47	Transfers Out - Developer Reimbursement	-	-	-	-	-	-	-	-	-	-	-	
48	Total Uses of Funds	\$ 600,000	\$ -	\$ -	\$ 1,000,000	\$ 400,000	\$ 350,000	\$ 250,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	
49	Ending Cash Balances	\$ 50,727	\$ 386,653	\$ 737,245	\$ 86,342	\$ 31,931	\$ 27,225	\$ 122,972	\$ 119,177	\$ 115,344	\$ 111,472	\$ 107,562	
50	Total Uses of Funds and Ending Cash Balances	\$ 650,727	\$ 386,653	\$ 737,245	\$ 1,086,342	\$ 431,931	\$ 377,225	\$ 372,972	\$ 469,177	\$ 465,344	\$ 461,472	\$ 457,562	

SECTION 2

User Rate Design

SECTION 2:

USER RATE DESIGN

2-1: User Rate Design - General

User rate design involves the calculation of monthly rates and charges for each customer classification (e.g., residential, commercial, etc.). As noted in the transmittal letter of this report, developing a financial and rate plan for the System involves multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch-up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational changes to remain compliant with the regulatory requirements of the Florida Department of Environmental Protection and the Florida Department of Health. The rates should also provide sufficient margins for capital reinvestment in the aging System.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclical nature of water sales and corresponding billable wastewater flow.
- The water user rate structure should encourage conservation of water resources consistent with the requirements of the utility's water consumptive use permit from the St. Johns River Water Management District.

The City provided GovRates with detailed customer and sales information by customer classification and service type on a monthly basis over the past few years. The billing information was used to develop a bill frequency analysis for the water and wastewater system. This bill frequency analysis is used to develop a projection of detailed billing determinants for each customer class (i.e., water usage by rate block) which, along with the customer and sales forecast, provides the basis for estimating utility rate revenues and projecting the effects of proposed rate changes.

2-2: Proposed Monthly Water User Rates

In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with the City staff, GovRates recommends uniform or across-the-board adjustments for the water system. The proposed water user rates are shown in Table ES-1 of the executive summary of this report, and these rates are designed to generate the water revenue amounts recognized during the Forecast Period. Beyond Fiscal Year 2030, and as discussed in the executive summary section of this report, it is recommended that the water rates be automatically increased – without a formal public hearing – based on changes in the ENR Construction Cost Index so that the rates keep pace with cost increases.

As discussed in this report, about 80% of the Utility customers have only water service.

2-3: Proposed Monthly Wastewater Rates

In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with the City staff, GovRates recommends uniform or across-the-board adjustments for the wastewater system. The proposed wastewater rates are shown in Table ES-1 of the executive summary of this report, and these rates are designed to generate the wastewater revenue amounts recognized during the Forecast Period. Beyond Fiscal Year 2030, and as discussed in the executive summary section of this report, it is recommended that the wastewater rates be automatically increased – without a formal public hearing – based on changes in the ENR Construction Cost Index so that the rates keep pace with cost increases.

As discussed in this report, about 20% of the Utility customers have both water and wastewater service.

2-4: Proposed Monthly Reclaimed Water Rates

In accordance with the rate design guidelines, customer forecast, projected net revenue requirements, and discussions with the City staff, GovRates recommends uniform or across-the-board adjustments for the reclaimed water system. The proposed reclaimed water rates are shown in Table ES-1 of the executive summary of this report, and these rates are designed to generate the reclaimed water revenue amounts recognized during the Forecast Period. Beyond Fiscal Year 2030, and as discussed in the executive summary section of this report, it is recommended that the reclaimed water rates be automatically increased – without a formal public hearing – based on changes in the ENR Construction Cost Index so that the rates keep pace with cost increases.

2-5: Bill Comparisons – Neighboring Utilities

In order to provide the City with additional information regarding the rates charged for service, a comparison of the City's existing and proposed rates for customers served by a 5/8-inch or 3/4-inch meter (representative of the single-family residential class and a large portion of the commercial class) with charges for similar service by 19 neighboring utilities has been made.

It should be noted that a bill comparison is not a "report card" on how well a utility is performing, as there are several factors that have an effect on the level of rates charged. These factors may include, but are not limited to, the following:

1. Source of water supply and level of treatment required before the distribution of water to the ultimate customer, including how much of water supply is purchased from other utilities.
2. Plant capacity utilization, age and assistance in the funding of such plant capacity by federal grants, connection fees, etc.
3. Overall size of the customer base (economies of scale) served as well as the type of customer served (certain customers may have higher usage requirements which may dampen per unit rates which is common for high commercial or industrialized customer bases for utilities).
4. Geographic density of the customer base (utilities with many high-density multifamily customers may have lower unit costs).
5. General fund and administrative fee transfers made by municipal and county systems which may account for differences in level of rates charged.
6. Bond covenants and funding requirements of the rates.
7. Level of capital improvements required to meet service area needs, including the construction of growth-related assets in relation to service area expansion.

For the utilities included in the rate comparisons on Tables 2-1 through 2-4 at the end of this section, no analysis has been made of the above-mentioned factors as they relate to the reported water, wastewater, and reclaimed water rates currently being charged by the other utilities surveyed for the purposes of this analysis. However, the proposed water and wastewater rates of the City produce bills that are comparable with those of neighboring utilities.

Figures 2-1 and 2-2 at the end of this section show graphical comparisons of how bills under the proposed Fiscal Year 2026 water and combined rates compare with those of other "neighboring" utilities for a single-family residential customer with a monthly usage of 5,000 gallons – the historical average monthly usage for a 5/8" or 3/4" meter customer in this class. As previously mentioned, about 80% of the Utility's customer base has only water service, and about 20% of the customer base has both water and wastewater service.

It is important to note that the majority of the surveyed utilities are currently evaluating the sufficiency of their water and wastewater rates, or have already scheduled future rate adjustments.

Table 2-1
City of Deltona, Florida

Comparison of Typical Monthly Residential Bills for Water Service
(About 80% of Customer Base Has Only Water Service)

Residential Service for a 5/8" or 3/4" Meter [1]										
Line No.	Description	WATER USAGE								
		0 Gallons	2,000 Gallons	3,000 Gallons	5,000 Gallons [2]	6,000 Gallons	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons
1	Cumulative Percent of Bills	2.8%	20.9%	35.6%	62.6%	72.1%	84.2%	90.5%	96.6%	98.5%
	City of Deltona, Florida									
2	Existing Water Rates - Effective December 1, 2024	\$ 18.35	\$ 23.41	\$ 25.94	\$ 31.00	\$ 36.11	\$ 46.33	\$ 56.55	\$ 101.40	\$ 146.25
3	Proposed Water Rates - Effective ASAP	19.45	24.81	27.49	32.85	38.27	49.11	59.95	107.50	155.05
4	Difference - Amount	1.10	1.40	1.55	1.85	2.16	2.78	3.40	6.10	8.80
5	Difference - Percent	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
6	Base Charge Recovery % Under Existing Rates	100.0%	78.4%	70.7%	59.2%	50.8%	39.6%	32.4%	18.1%	12.5%
7	Base Charge Recovery % Under Proposed Rates	100.0%	78.4%	70.8%	59.2%	50.8%	39.6%	32.4%	18.1%	12.5%
	Other Florida Utilities:									
8	City of Altamonte Springs [3]	\$ 10.42	\$ 13.74	\$ 15.40	\$ 21.78	\$ 24.97	\$ 32.15	\$ 40.13	\$ 60.08	\$ 80.03
9	City of Casselberry [3]	11.85	16.29	18.51	24.41	28.09	35.45	42.81	73.91	105.02
10	City of Clermont [3]	8.33	11.67	13.34	16.68	18.35	21.69	25.03	35.88	46.73
11	City of Daytona Beach [3]	10.89	23.31	29.52	41.94	48.15	62.14	77.70	118.51	166.96
12	City of DeLand [3]	14.91	20.63	23.49	29.21	33.95	43.43	52.91	90.26	134.76
13	City of Edgewater [3]	17.42	26.80	31.49	50.97	63.15	87.51	111.87	187.87	263.87
14	City of Eustis [3]	12.98	18.40	21.11	26.53	29.24	34.66	41.42	58.32	75.22
15	City of Groveland [3]	11.04	14.68	16.50	21.95	25.58	32.84	41.32	71.55	107.80
16	City of Longwood [3]	14.84	20.80	23.78	29.74	32.72	38.68	47.62	77.42	113.16
17	City of Mount Dora [3]	12.77	17.67	20.12	25.02	27.47	32.37	39.72	64.22	93.62
18	City of Orange City [3]	15.70	26.46	31.84	42.60	47.98	61.42	77.54	125.94	179.74
19	City of Oviedo [3]	19.22	22.40	23.99	31.05	34.58	41.64	48.70	82.00	129.45
20	City of Palm Coast [3]	25.92	39.96	46.98	61.02	68.74	84.18	99.62	148.82	198.02
21	City of Sanford [3]	15.96	15.96	19.07	25.29	28.40	36.54	44.68	68.63	94.98
22	City of Tavares [3]	17.74	20.48	21.85	25.83	27.82	33.02	39.44	56.60	78.20
23	City of Winter Springs [3]	9.98	14.62	16.94	21.58	23.90	28.54	33.18	49.98	72.28
24	Seminole County [3]	17.12	20.00	21.44	24.32	25.76	28.64	31.52	43.52	65.22
25	Volusia County - Softened [3]	18.19	28.47	33.61	43.89	50.23	62.91	75.59	108.39	144.44
26	Volusia County - Unsoftened [3]	18.19	23.63	26.35	31.79	35.21	42.05	48.89	69.44	93.29
27	Other Florida Utilities Average	\$ 14.92	\$ 20.84	\$ 23.96	\$ 31.35	\$ 35.49	\$ 44.20	\$ 53.67	\$ 83.75	\$ 118.04
28	Minimum	8.33	11.67	13.34	16.68	18.35	21.69	25.03	35.88	46.73
29	Maximum	25.92	39.96	46.98	61.02	68.74	87.51	111.87	187.87	263.87

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect November 2025 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] Reflects historical average usage of a typical single family residential customer within the City's service area.
- [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.

Table 2-2
City of Deltona, Florida

Comparison of Typical Monthly Residential Bills for Wastewater Service
(About 20% of Customer Base Has Both Water and Wastewater Service)

Residential Service for a 5/8" or 3/4" Meter [1]										
Line No.	Description	WASTEWATER FLOW								
		0 Gallons	2,000 Gallons	3,000 Gallons	5,000 Gallons [2]	6,000 Gallons	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons
1	Cumulative Percent of Bills	2.8%	20.9%	35.6%	62.6%	72.1%	84.2%	90.5%	96.6%	98.5%
City of Deltona, Florida										
2	Existing Wastewater Rates - Effective December 1, 2024	\$ 64.02	\$ 64.02	\$ 83.13	\$ 121.35	\$ 146.20	\$ 195.90	\$ 245.60	\$ 369.85	\$ 494.10
3	Proposed Wastewater Rates - Effective ASAP	67.86	67.86	88.12	128.64	154.98	207.66	260.34	392.04	523.74
4	Difference - Amount	3.84	3.84	4.99	7.29	8.78	11.76	14.74	22.19	29.64
5	Difference - Percent	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
6	Base Charge Recovery % Under Existing Rates	100.0%	100.0%	77.0%	52.8%	43.8%	32.7%	26.1%	17.3%	13.0%
7	Base Charge Recovery % Under Proposed Rates	100.0%	100.0%	77.0%	52.8%	43.8%	32.7%	26.1%	17.3%	13.0%
Other Florida Utilities:										
8	City of Altamonte Springs [3]	\$ 9.24	\$ 15.28	\$ 18.30	\$ 30.48	\$ 36.57	\$ 49.04	\$ 61.80	\$ 68.18	\$ 68.18
9	City of Casselberry [3]	16.82	30.10	36.74	50.02	58.33	74.95	91.57	133.12	174.67
10	City of Clermont [3]	20.83	26.31	29.05	34.53	37.27	42.75	48.23	61.93	64.67
11	City of Daytona Beach [3]	10.67	31.53	41.96	62.82	73.25	94.11	114.97	167.12	219.27
12	City of DeLand [3]	28.30	39.50	45.10	56.30	61.90	73.10	84.30	84.30	84.30
13	City of Edgewater [3]	25.25	45.15	55.10	75.00	84.95	104.85	124.75	174.50	224.25
14	City of Eustis [3]	30.54	38.18	42.00	49.64	53.46	61.10	68.74	68.74	68.74
15	City of Groveland [3]	25.71	37.33	43.14	54.76	60.57	72.19	86.69	122.94	159.19
16	City of Longwood [3]	9.48	25.66	33.75	49.93	58.02	74.20	90.38	130.83	171.28
17	City of Mount Dora [3]	39.07	57.24	66.33	84.50	93.59	111.76	120.84	120.84	120.84
18	City of Orange City [3]	31.42	53.06	63.88	85.52	96.34	117.98	128.80	128.80	128.80
19	City of Oviedo [3]	45.50	59.04	65.81	79.35	86.12	99.66	113.20	113.20	113.20
20	City of Palm Coast [3]	25.46	38.64	45.23	58.41	65.00	78.18	78.18	78.18	78.18
21	City of Sanford [3]	27.97	27.97	35.60	50.86	58.49	73.75	89.01	104.27	104.27
22	City of Tavares [3]	26.14	35.10	39.58	48.54	53.02	61.98	70.94	88.86	88.86
23	City of Winter Springs [3]	23.23	41.37	50.44	68.58	77.65	95.79	113.93	113.93	113.93
24	Seminole County [3]	27.20	39.56	45.74	58.10	64.28	76.64	89.00	119.90	119.90
25	Volusia County - Softened [3]	27.99	39.83	45.75	57.59	63.51	75.35	87.19	110.87	110.87
26	Volusia County - Unsoftened [3]	27.99	39.83	45.75	57.59	63.51	75.35	87.19	110.87	110.87
27	Other Florida Utilities Average	\$ 25.20	\$ 37.93	\$ 44.70	\$ 58.55	\$ 65.57	\$ 79.62	\$ 92.09	\$ 110.60	\$ 122.33
28	Minimum	9.24	15.28	18.30	30.48	36.57	42.75	48.23	61.93	64.67
29	Maximum	45.50	59.04	66.33	85.52	96.34	117.98	128.80	174.50	224.25

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect November 2025 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] Reflects historical average usage of a typical single family residential customer within the City's service area.
- [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.

Table 2-3
City of Deltona, Florida

Comparison of Typical Monthly Residential Bills for Combined Water and Wastewater Service
(About 20% of Customer Base Has Both Water and Wastewater Service)

Residential Service for a 5/8" or 3/4" Meter [1]										
COMBINED WATER AND WASTEWATER										
Line No.	Description	0 Gallons	2,000 Gallons	3,000 Gallons	5,000 Gallons [2]	6,000 Gallons	8,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons
1	Cumulative Percent of Bills	2.8%	20.9%	35.6%	62.6%	72.1%	84.2%	90.5%	96.6%	98.5%
City of Deltona, Florida										
2	Existing Combined Rates - Effective December 1, 2024	\$ 82.37	\$ 87.43	\$ 109.07	\$ 152.35	\$ 182.31	\$ 242.23	\$ 302.15	\$ 471.25	\$ 640.35
3	Proposed Combined Rates - Effective ASAP	87.31	92.67	115.61	161.49	193.25	256.77	320.29	499.54	678.79
4	Difference - Amount	4.94	5.24	6.54	9.14	10.94	14.54	18.14	28.29	38.44
5	Difference - Percent	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
6	Base Charge Recovery % Under Existing Rates	100.0%	94.2%	75.5%	54.1%	45.2%	34.0%	27.3%	17.5%	12.9%
7	Base Charge Recovery % Under Proposed Rates	100.0%	94.2%	75.5%	54.1%	45.2%	34.0%	27.3%	17.5%	12.9%
Other Florida Utilities:										
8	City of Altamonte Springs [3]	\$ 19.66	\$ 29.02	33.70	\$ 52.26	\$ 61.54	\$ 81.19	\$ 101.93	\$ 128.26	\$ 148.21
9	City of Casselberry [3]	28.67	46.39	55.25	74.43	86.42	110.40	134.38	207.03	279.69
10	City of Clermont [3]	29.16	37.98	42.39	51.21	55.62	64.44	73.26	97.81	111.40
11	City of Daytona Beach [3]	21.56	54.84	71.48	104.76	121.40	156.25	192.67	285.63	386.23
12	City of DeLand [3]	43.21	60.13	68.59	85.51	95.85	116.53	137.21	174.56	219.06
13	City of Edgewater [3]	42.67	71.95	86.59	125.97	148.10	192.36	236.62	362.37	488.12
14	City of Eustis [3]	43.52	56.58	63.11	76.17	82.70	95.76	110.16	127.06	143.96
15	City of Groveland [3]	36.75	52.01	59.64	76.71	86.15	105.03	128.01	194.49	266.99
16	City of Longwood [3]	24.32	46.46	57.53	79.67	90.74	112.88	138.00	208.25	284.44
17	City of Mount Dora [3]	51.84	74.91	86.45	109.52	121.06	144.13	160.56	185.06	214.46
18	City of Orange City [3]	47.12	79.52	95.72	128.12	144.32	179.40	206.34	254.74	308.54
19	City of Oviedo [3]	64.72	81.44	89.80	110.40	120.70	141.30	161.90	195.20	242.65
20	City of Palm Coast [3]	51.38	78.60	92.21	119.43	133.74	162.36	177.80	227.00	276.20
21	City of Sanford [3]	43.93	43.93	54.67	76.15	86.89	110.29	133.69	172.90	199.25
22	City of Tavares [3]	43.88	55.58	61.43	74.37	80.84	95.00	110.38	145.46	167.06
23	City of Winter Springs [3]	33.21	55.99	67.38	90.16	101.55	124.33	147.11	163.91	186.21
24	Seminole County [3]	44.32	59.56	67.18	82.42	90.04	105.28	120.52	163.42	185.12
25	Volusia County - Softened [3]	46.18	68.30	79.36	101.48	113.74	138.26	162.78	219.26	255.31
26	Volusia County - Unsoftened [3]	46.18	63.46	72.10	89.38	98.72	117.40	136.08	180.31	204.16
27	Other Florida Utilities Average	\$ 40.12	\$ 58.77	68.66	\$ 89.90	\$ 101.06	\$ 123.82	\$ 145.76	\$ 194.35	\$ 240.37
28	Minimum	19.66	29.02	33.70	51.21	55.62	64.44	73.26	97.81	111.40
29	Maximum	64.72	81.44	95.72	128.12	148.10	192.36	236.62	362.37	488.12

Footnotes:

- [1] Amounts reflect bills under single family residential user rates in effect November 2025 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rate charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] Reflects historical average usage of a typical single family residential customer within the City's service area.
- [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.

Table 2-4
City of Deltona, Florida

Comparison of Typical Monthly Residential Bills for Alternative / Reclaimed Water Service

Residential Service for a 5/8" or 3/4" Meter [1]									
Line No.	Description	0 Gallons	2,000 Gallons	4,000 Gallons	5,000 Gallons	10,000 Gallons [2]	12,000 Gallons	15,000 Gallons	20,000 Gallons
City of Deltona, Florida									
1	Existing Rates - Effective December 1, 2024	\$5.92	\$10.00	\$14.08	\$16.12	\$26.32	\$30.40	\$36.52	\$46.72
2	Proposed Rates - Effective January 1, 2026	6.28	10.60	14.92	17.08	27.88	32.20	38.68	49.48
3	Difference - Amount	0.36	0.60	0.84	0.96	1.56	1.80	2.16	2.76
4	Difference - Percent	6.1%	6.0%	6.0%	6.0%	5.9%	5.9%	5.9%	5.9%
5	Base Charge Recovery % Under Existing Rates	100.0%	59.2%	42.0%	36.7%	22.5%	19.5%	16.2%	21.4%
6	Base Charge Recovery % Under Proposed Rates	100.0%	59.2%	42.1%	36.8%	22.5%	19.5%	16.2%	21.4%
Other Florida Utilities:									
7	City of Altamonte Springs	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96
8	City of Casselberry	7.65	12.15	16.65	18.90	30.15	34.65	53.79	85.69
9	City of Daytona Beach	18.24	18.24	18.24	18.24	18.24	18.24	18.24	18.24
10	City of DeLand	0.00	4.64	9.28	11.60	23.20	27.84	34.80	55.05
11	City of Edgewater	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
12	City of Eustis	0.00	3.40	6.80	8.50	17.00	20.40	27.60	39.60
13	City of Mount Dora	12.77	14.21	15.66	16.38	19.98	21.43	23.59	27.91
14	City of Orange City	7.81	13.37	18.93	21.71	35.61	42.45	52.71	78.51
15	City of Oviedo	17.61	21.83	26.05	28.16	38.71	42.93	49.26	64.96
16	City of Palm Coast	10.15	13.21	16.27	17.80	25.45	29.95	36.70	47.95
17	City of Sanford	7.65	10.73	13.81	15.35	23.05	26.13	30.75	38.45
18	City of Winter Springs	8.07	10.99	13.91	15.37	24.47	29.55	37.17	51.37
19	Seminole County	7.13	9.01	10.89	11.83	16.53	19.71	24.48	32.43
20	Volusia County	9.11	13.17	17.23	19.26	29.41	34.09	41.11	56.11

Table 2-4
City of Deltona, Florida

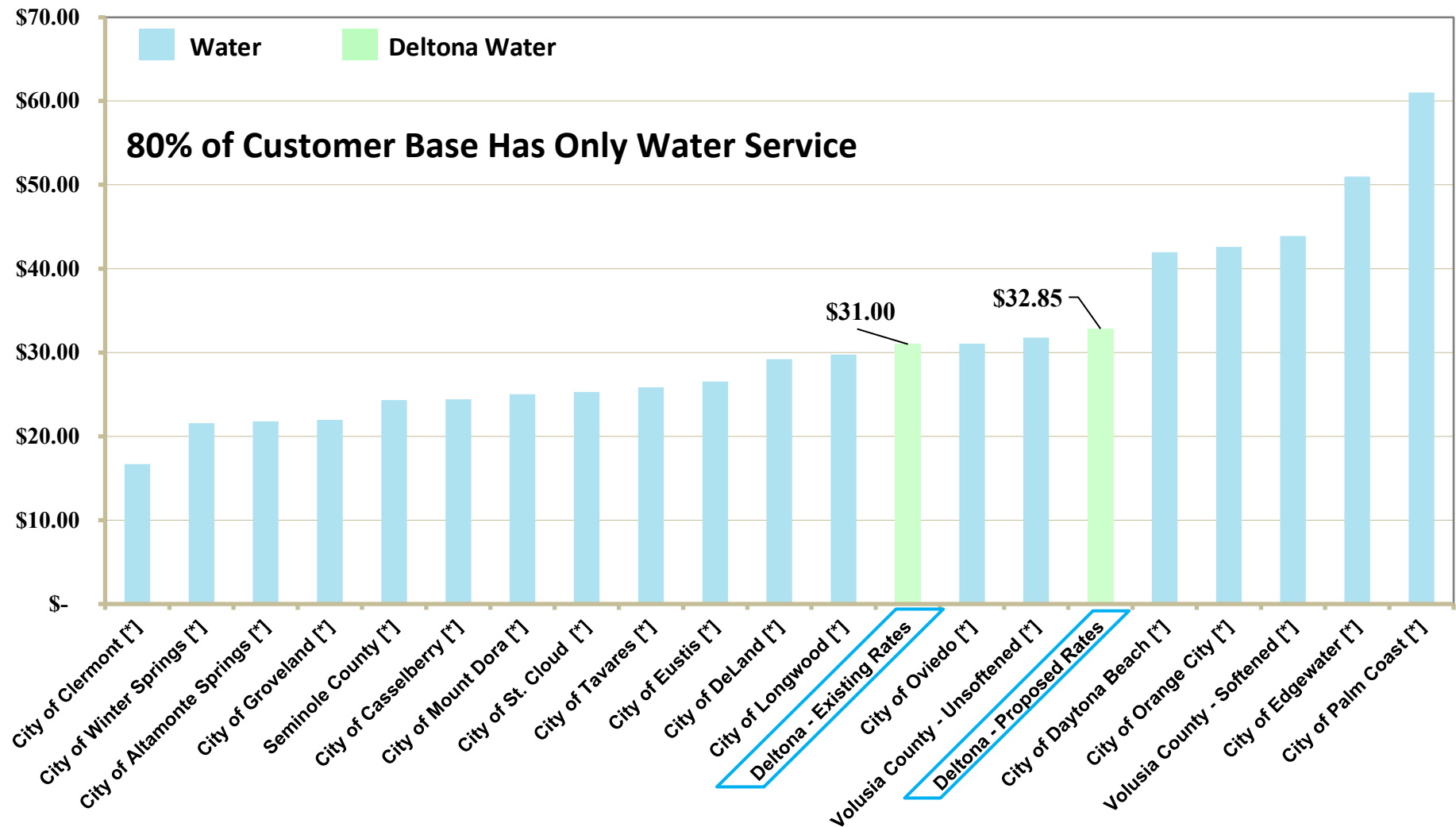
Comparison of Typical Monthly Residential Bills for Alternative / Reclaimed Water Service

		Residential Service for a 5/8" or 3/4" Meter [1]							
Line No.	Description	0 Gallons	2,000 Gallons	4,000 Gallons	5,000 Gallons	10,000 Gallons [2]	12,000 Gallons	15,000 Gallons	20,000 Gallons
21	Other Florida Utilities Average	\$9.58	\$12.35	\$15.12	\$16.50	\$ 23.55	\$26.81	\$32.72	\$44.59
22	Minimum	0.00	3.40	6.80	8.50	9.98	9.98	9.98	9.98
23	Maximum	18.24	21.83	26.05	28.16	38.71	42.93	53.79	85.69

Footnotes:

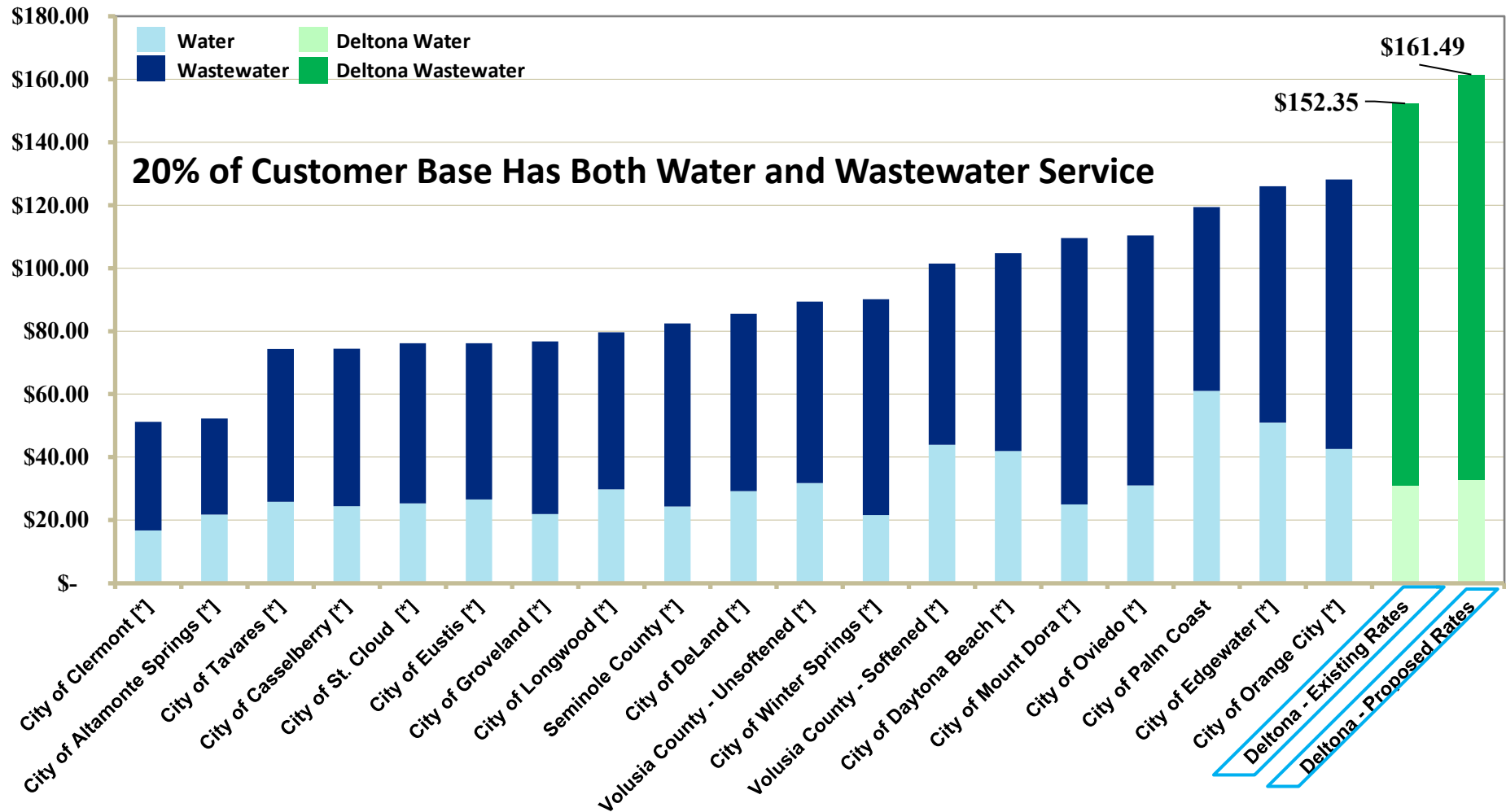
- [1] Amounts reflect bills under single family residential user rates in effect November 2025 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).
- [2] Reflects historical average usage of a typical single family residential customer within the City's service area.

Figure 2-1
City of Deltona, Florida
Comparison of Monthly Charges for Water Service for
Single Family Residential Customers Using 5,000 Gallons



[*] 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

Figure 2-2
City of Deltona, Florida
Comparison of Monthly Charges for
Combined Water and Wastewater Service for
Single Family Residential Customers Using 5,000 Gallons



[*] 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

SECTION 3

Impact Fee Review

SECTION 3:

IMPACT FEE REVIEW

3-1: Background on Water and Wastewater Impact Fees

The purpose of capital charges, which are often called "impact fees," is to assign the proportionate share of growth-related capital costs to new customers benefiting from such additional costs. This practice has been referred to as "growth paying its own way" without existing user cost burdens. For the purpose of this report, the terms "Capacity Charges" and "Impact Fees" shall be used interchangeably.

The initial precedent for Impact Fees in Florida was set in the Florida Supreme Court decision *Contractors and Builders Association of Pinellas Authority v. The Authority of Dunedin, Florida*. In this case, the Court's ruling found that an equitable cost recovery mechanism, such as Impact Fees, could be levied for a specific purpose by a Florida municipality as a capital charge for services. On June 14, 2006, new Impact Fee legislation became effective as Chapter 2006-218, Laws of Florida, and was later incorporated in Section 163.31801 of the Florida Statutes. These new Impact Fee laws, which were labeled as the "Florida Impact Fee Act," recognize that Impact Fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by growth. The Florida Impact Fee Act has subsequently been amended in May 2009 with Florida House Bill 227, in July 2019 with Florida House Bill 207, and in June 2021 with Florida House Bill 337. The act, which is not applicable to water and wastewater impact fees as will be discussed later in this section, states that an Impact Fee adopted by ordinance of a county or municipality, or by resolution of a special district, must meet the following minimum requirements:

- The Impact Fee must be calculated based on the most recent and localized data.
- The local government must provide for accounting and reporting of Impact Fee collections and expenditures in a separate accounting fund.
- The local government must limit administrative charges for the collection of Impact Fees to actual costs.
- The local government must provide notice no less than 90 days before the effective date of an ordinance or resolution imposing a new or amended Impact Fee. However, a county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an Impact Fee.
- The local government may not require payment of the Impact Fee before the date of issuance of the building permit.
- The Impact Fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the construction.
- The Impact Fee must be reasonably connected to, or have a rational nexus with, the expenditures of the revenues generated and the benefits accruing to the new construction.

- The local government must specifically earmark revenues generated by the impact fees to acquire, construct, or improve capital facilities to benefit new users.
- The local government may not use revenues generated by the Impact Fees to pay existing debt or for previously approved projects unless the expenditures are reasonably connected to, or have a rational nexus with, the increased impact generated by the new construction.

The Florida Impact Fee Act also states:

"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 this section. The court may not use a deferential standard."

Florida House Bill 337 added the following Impact Fee increase limitations:

- An increase in the Impact Fee of not more than 25% must be implemented in two equal annual increments.
- An increase in the Impact Fee greater than 25% but not more than 50% must be implemented in four equal installments.
- An Impact Fee increase may not exceed 50% of the current fee.
- An Impact Fee may not be increased more than once every 4 years.

HOWEVER, a local government can increase impact fees beyond the phase-in limitations if:

- A demonstrated needs study has been completed within the past 12 months that expressly demonstrates extraordinary circumstances necessitating the need to exceed the phase-in limitations.
- The local government holds two publicly noticed workshops dedicated to the extraordinary circumstances.
- The Impact Fee increase is approved by at least a two-thirds vote of the governing body.

Legislation added in 2024 requires that local governments must ensure that "the calculation of the impact fee is based on a study using the most recent and localized data available within 4 years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee."

The Florida Impact Fee Act also states that "This section does not apply to water and sewer connection fees." Based on legal opinions that we have received, many provisions of the Florida Impact Fee Act – including the increase limitations – are not applicable to water and wastewater impact fees. According to the legal opinions:

Impact Fees have been defined as "scheduled charges applied to new development to generate revenue for the construction or expansion of capital facilities located outside the boundaries of the new development (off-site) that benefit the contributing development." Ronald H. Rosenberg, *The Changing Culture Of American Land Use Regulation: Paying For Growth With Impact Fees*, 59 S.M.U. L.Rev. 177, 206

(Winter 2006) (citing James C. Nicholas, Arthur C. Nelson & Julian C. Juergensmeyer, A Practitioner's Guide to Development Impact Fees 1–2 (1991)).

"Impact fees, which include connection fees, are the method by which a new user of a municipally-owned water or sewer system pays his or her fair share of the costs that the new use of the system involves." See *Contractors & Builders Ass'n v. City of Dunedin*, 329 So.2d 314 (Fla.1976).

"A connection fee is generally considered to be a type of impact fee charged by utility companies for initiating new service." See, e.g., *Save Our Septic Sys. Comm., Inc. v. Sarasota Cnty.*, 957 So.2d 671 (Fla. 2d DCA 2007); *City of Zephyrhills v. Wood*, 831 So.2d 223, 224 (Fla. 2d DCA 2002).

The Florida Impact Fee Act legislation was apparently written based upon a particular jurisdiction which referred to their water and sewer impact fees as "water and sewer connection fees" but the intent was to exempt water and sewer impact fees (or "capital charges") regardless of what they are called.

Based on Florida statutory and case law, certain conditions are required to develop a valid Impact Fee:

1. **The Impact Fee must meet the "dual rational nexus" test.** First, Impact Fees are valid when a reasonable impact or rationale exists between the anticipated need for capital facilities and the growth in population. Second, Impact Fees are valid when a reasonable association, or rational nexus, exists between the expenditure of the Impact Fee proceeds and the benefits accruing to the development from use of those proceeds.
2. **The system of Impact Fees and related charges should be set up so that there is not an intentional windfall to existing users.**
3. **The Impact Fees should only cover the capital cost of construction and related costs (engineering, legal, financing, administrative, etc.) for capital expansions or other capital requirements to serve growth.** Expenses for rehabilitation or replacement of a facility benefiting the existing customers (e.g., replacement of a capital asset) or an increase in the level of service should be borne by all users of the facility (i.e., existing and future users to the extent that capacity is available in such facilities to serve growth). Similarly, increased expenses due to operation and maintenance of that facility should be borne by the existing users of the utility and are not a cost component of the derivation of the Impact Fees.
4. **An Impact Fee resolution or ordinance should be maintained that explicitly restricts the use of Impact Fees collected and requires Impact Fee revenue to be set aside in a separate account.** Separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described above.

The courts, recent legislation, and industry practices have addressed three areas associated with the development of Impact Fees. These areas include i) the "fair share" concept relating to payment of the fee by the affected property owners; ii) the "rational nexus" concept, which focuses on the expenditure or purpose of the fee; and iii) the consideration of credits that recognize appropriate fee offsets (e.g.,

grant-funded infrastructure).

The fair share concept addresses the fact that the fee can only be used for capital expenditures attributable to growth. The fee cannot be used to finance level of service deficiencies or the replacement of existing facilities required to provide services to the existing system users. Typical industry practices also allow for establishing different fees for different classes of customers and the ability for the payment of a reduced impact fee if applicants can demonstrate that their development will have smaller impact (or capacity need resulting in a lower allocated capital requirement) than assumed in the fee determination. Additionally, the fair share concept recognizes that the cost of facilities used by both existing customers and new growth must be apportioned between the two user groups such that the user groups are treated equally, and that one group does not intentionally subsidize the other.

The rational nexus concept requires that there be a reasonable relationship between the need for capital facilities and the benefits to be received by new development for which the fee will be expended or applied. The City's existing infrastructure and the corresponding financing and management of such infrastructure is on a system-wide basis. And as such, the Impact Fees were calculated on a System-wide basis. The second nexus condition recognizes that the property must receive a benefit from the public services for which the fee is being applied. The water and wastewater facilities are used by and are constructed on behalf of all the property within the City's service area and benefit both residential and commercial customers. As such, all new growth requesting capacity from the utility system is subject to the application of the Impact Fees.

Credit or fee offsets recognize that credits should be applied to an Impact Fee if an agency has received property in the form of cost-free capital or if there is a specific revenue (e.g., taxes) that will be used for the growth-driven capital expenditures for which the impact fee was designed. Examples of cost-free capital include grants, property contributions by developers, infrastructure funded from external sources (assessments), and other sources that provide funds toward the capital expenditures for which the impact fee was designed to recover. These credits allow for the recovery of costs to serve new development through impact fees net of such cost-free capital. The calculated water and wastewater Impact Fees recognize the above-referenced considerations.

3-2: Existing Impact Fees

The City's current water and wastewater Impact Fees are based on the estimated equitable portion of the cost of providing water and wastewater capacity of the System to new development or growth, and are imposed on a per-equivalent residential connection ("ERC") basis. The current Impact Fees are \$1,846 per water ERC and \$4,531 per wastewater ERC.

3-3: Level of Service Requirements

In the evaluation of the capital facility needs for providing water and wastewater utility services, it is critical that a level of service ("LOS") standard be developed. Per Section 163.3164(28) of the Florida Statutes, the "level of service" means "an indicator of the extent or degrees of service provided by, or proposed to be provided by a facility, based on and related to the operational characteristics of the facility." A level of service indicates the capacity per unit of demand for each public facility or service.

Essentially, the level of service standards are established to ensure that adequate facility capacity will be provided for future development and for purposes of issuing development orders or permits pursuant to Section 163.3202(2)(g) of the Florida Statutes.

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 ERC expressed as the amount of usage (gallons) allocated on an average daily basis. This allocation of capacity would generally represent the amount of capacity allocable to an ERC, whether or not such capacity is actually used (commonly referred to as "readiness to serve"). As previously mentioned, an ERC – sometimes known as an equivalent residential unit (ERU) or equivalent dwelling unit (EDU) – is representative of the average capacity allocated to provide service to a typical individually-metered single-family residential account. This class of users is usually the largest number of customers served by a public utility such as the City's, and such customers generally have the lowest level of usage requirements for a specifically-metered account.

Based on information provided by the City staff, GovRates has recognized water and wastewater LOS standards of 300 gpd and 240 gpd per ERC, respectively.

3-4: Existing Utility Assets in Service

In the determination of the Impact Fee associated with serving future customers, any excess capacity of the existing utility system available to serve such growth should be considered. Since this capacity is available to serve the near-term incremental growth of the utility system, it would be appropriate to evaluate the capacity availability of such facilities. In order to evaluate the availability of the existing utility assets to meet future capacity needs, the existing utility assets were reviewed and assigned to functional categories. The functionalization of the existing utility assets is necessary to identify those assets which should be included in the determination of the capacity fees.

The functional cost categories are based on the purpose of the assets and the service that such assets provide. The following Exhibit 3-1 contains a summary of the functional cost categories for the utility assets considered in the capacity fee analysis:

Exhibit 3-1: Utility Asset Categories		
Water Service	Wastewater Service	Other Assets
Supply	Treatment	General Assets (equipment, vehicles, etc.)
Treatment, Transmission, and Storage	Effluent / Reclaimed Water	
Distribution	Transmission and Major Pumping Stations	
Fire Hydrants	Collection (includes local lift stations, manholes, and laterals)	
Meters and Services		

Generally, the costs of onsite facilities which 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 as part of the City's utility extension program (a contribution of the plant); ii) recovered from the individual properties through an assessment program based on those properties which 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 GovRates with reported utility asset information through September 30, 2024 that served as the basis of the functionalization of the existing utility assets. Table 3-1 at the end of this section provides a summary of the functionalization of the existing utility plant-in-service for the System. The functionalized existing utility plant-in-service as shown in Table 3-1 represents the original cost of such assets (gross book value) and was based on the reported in-service values as of September 30, 2024 that were provided by the City and detailed in the utility asset records. This information represents the most current information available relative to the assets-in-service that can serve the existing and near-term future customer base of each utility system. The assets represent "installed costs" and have not been restated to account for any fair market value adjustments which would reflect current costs (would assume essentially that assets were replaced). If an asset had been replaced by the City as of September 30, 2024, such assets were considered since they are physically in-service and represent the cost actually incurred by the City to provide service to future development.

3-5: Additional Capital Investment

The City's capital improvement program (CIP) for the Fiscal Years 2025 through 2035, as prepared and estimated by the utility staff and its Consulting Engineers, outlines a number of capital improvements for the water, wastewater, and reclaimed water systems. These capital projects include i) expansions to accommodate new growth; ii) upgrades of existing assets to accommodate new and existing customers; and iii) replacements of existing assets or projects which generally benefit current users of the System.

Tables 3-2 and 3-3 at the end of this section show the capital costs included in the Impact Fee calculations. No amounts associated with departmental capital outlay were included. Departmental capital outlay is the ongoing replacement of vehicles, equipment, machinery, computers, furniture, and other assets that generally have relatively short average service lives (e.g., five years). These amounts are typically considered or classified as general plant and are funded on a "pay-as-you-go" basis through the annual user rate revenues of the System.

Based on our understanding of the fair share apportionment rule identified by case law, only water production / wastewater treatment and major backbone transmission costs were recognized in the water and wastewater Capacity 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., line extension charges, etc.); and iii) are usually contributed to the City as part

of the development process (e.g., it would not be equitable for a developer who has contributed the distribution / collection assets to pay a Capacity Fee which includes recovery of distribution/collection projects).

3-6: Water and Wastewater Impact Fee Calculations

The calculated Impact Fees are shown in the following Exhibit 3-2:

Exhibit 3-2: Existing and Proposed Water and Wastewater Impact Fees Per ERC

System	Fees Currently	Current Study		Difference from Existing	
		Calculation		Amount	Percent
Water	\$ 1,846	\$ 3,220		\$ 1,374	74.4%
Wastewater	4,262	5,240		978	22.9%
Total	<u>\$ 6,108</u>	<u>\$ 8,460</u>		<u>\$ 2,352</u>	<u>38.5%</u>

ERC = Equivalent Residential Connection

As shown in the preceding table, both the water and wastewater Impact Fees are proposed to increase. The City now has a higher cost per unit of capacity than what was previously calculated due to inflation, new treatment technology, increased government regulations, and changing capital needs. The calculated costs per gallon of capacity are consistent with those of other Florida utilities.

An overview of the capacity fee calculations is shown in Table 3-4 at the end of this section.

A breakdown of the rounded treatment and transmission components of the fees is shown in the following Exhibit 3-3:

Exhibit 3-3: Impact Fee Treatment and Transmission Components Per ERC

System	Treatment Component	Transmission Component	Combined
Water	\$2,373	\$847	\$3,220
	\$7.91/gal	\$2.82/gal	\$10.73/gal
Wastewater	\$4,688	\$552	\$5,240
	\$19.53/gal	\$2.30/gal	\$21.83/gal
Total	<u>\$ 7,061</u>	<u>\$ 1,399</u>	<u>\$ 8,460</u>

3-7: Capital Financing Recovery Fees

Several utilities in Florida have begun to recover the cost of carrying capacity since such capacity must be developed in advance of growth and is usually financed by the use of long-term financing. Generally, once a developer/applicant/customer (the "applicant") for such capacity has reserved the capacity by payment of Impact Fees, the applicant should not be responsible for the financing charges associated with the capacity financing (even though the debt may be outstanding due to timing issues). With respect to the City, the primary pledge for the repayment of long-term debt is from monthly utility or service rates which are derived from existing ratepayers (is a secure source of funds for the surety requirement of payment). Although Impact Fees are considered as pledged revenues, such fees may be collected years after the

issuance of the debt to finance the expansion-related projects. As a result, the City incurs costs that essentially benefit the applicant (e.g., the cost of financing the expansion-related capital additions). In an effort to maintain the level of rates charged for monthly service, local governments have begun to institute various forms of a rate to recover the costs of carrying capacity. This rate relates to the recovery of the upfront cost of financing capacity until such capacity is fully reserved, and for the City has been termed a Capital Financing Recovery Fee (CFRF).

The CFRF is in addition to the payment of an Impact Fee by an applicant and is paid at the same time as the Impact Fee. The CFRF is not considered as an Impact Fee, although some utilities include a financing component in their Impact Fee calculations; rather, it is a reimbursement of interest or carry charge expenses that have been incurred by the City and is considered a component of the System rates and charges. Any CFRF received is proposed to be treated as an other operating revenue of the System and should be utilized to pay any System expenditure since it is a reimbursement of prior period expenses. The Impact Fee relates to the recovery of the capital (fixed asset) cost of the expansion-related facilities; the CFRF relates to the interest expense incurred by the entity to finance the cost of constructing the expansion-related infrastructure. As with the Impact Fees, the purpose of the CFRF is to shift the "financial risk" from the City to the applicant that requires future capacity, a situation which will benefit the existing customers over the long run by increasing System revenue and thereby foregoing potential adjustments in rates. The application of both fees ensures the total cost recovery to an entity such as the City. It should be noted that if a private developer were to construct its own facilities to serve a particular development, such costs would be incurred in a similar manner. The Developer would need to construct the infrastructure in advance, finance the capital improvements for that capacity that is not being used, and attempt to recover the carry costs with the application of a CFRF that is allowed by the Florida Public Service Commission which regulates private utilities throughout the State of Florida.

For the purposes of developing the proposed CFRF fees, the following assumptions were recognized:

1. It was assumed that the cost of financing (for funding from external sources) and the cost of equity (funding from internal sources) would be the same. Further, the average annual interest rate for the individual water and wastewater system fee components was assumed to be equal to the average annual interest rate of debt currently issued by the City. It was assumed that future financings will incur an interest rate within the range of the existing debt and the financing structure (senior lien and subordinated debt) will also be similar. Based on the weighted average interest rates on the Utility's outstanding debt, rates of 1.99% for the water system and 1.89% for the wastewater system were used for calculating the CFRF.
2. The capital costs to be incurred per ERC was assumed to equal the respective water and wastewater Impact Fees since such amounts represent the pro rata share of the future capital costs to be incurred to meet System demands.
3. The City has been carrying water and wastewater capacity available to serve new development for over five (5) years, the accrual period allowed by the Florida Public Service Commission in the regulation of private utilities. Since much of the City's alternative / reclaimed water infrastructure is

newer, the alternative / reclaimed water components of the Impact Fee calculations were not included in the CFRF derivation. The CFRF fees were calculated as shown in the following Exhibit 3-4:

Exhibit 3-4: Derivation of Proposed CFRF Fees Per ERC

Line No.	Description	Water System	Wastewater System
1	Treatment Component	\$ 555.12	\$ 4,687.85
2	Transmission Component	593.29	460.64
3	Assumed Average Interest Rate on Debt	1.99%	1.89%
	Annual Carrying Cost		
4	Treatment Component	\$ 11.06	\$ 88.57
5	Transmission Component	11.82	8.70
6	Total Annual Carrying Cost	\$ 22.87	\$ 97.28
	5 Years of Carrying Cost		
7	Treatment Component	\$ 55.28	\$ 442.87
8	Transmission Component	59.08	43.52
9	Total 5 Years of Carrying Cost	\$ 114.37	\$ 486.38
10	Rounded Fees	\$ 114.00	\$ 486.00

The combined Impact Fees and CFRF fees per ERC would total \$3,334 for the water system and \$5,726 for the wastewater system (combined = \$9,060).

3-8: Impact Fee Comparisons

In order to provide additional information to the City regarding the existing and calculated Impact Fees, a comparison of the existing and calculated fees for the City with those of other Florida jurisdictions was prepared. This comparison, summarized on Table 3-5 and Figure 3-1 at the end of this section, provides a comparison of the City's existing and proposed Impact Fees charged to single-family residential connections (i.e., one ERC) with the fees or comparable charges currently imposed by other municipal/governmental water and wastewater systems located primarily in the central Florida region. Figure 3-1 shows a graphical representation of the comparison. It is important to note that the methods used in the development of the water and wastewater Impact Fees imposed may vary. Moreover, no analysis has been performed to determine whether 100% of the proportionate cost of new facilities is recovered from system Impact 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 effect on the impact fee charged by a local government. For example, 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.

Some reasons why Impact Fees differ among utilities:

- Source and quality of raw water supply.
- Proximity to source of supply.
- Type and complexity of treatment process.
- Effluent disposal method.
- Density of service area.
- Availability of grant funding to finance capital assets / CIP.
- Age of system.
- Utility life cycle (e.g., growth-oriented vs. mature).
- Level of service standards.
- Administrative policies.

As shown in Table 3-5 and Figure 3-1, the proposed Impact Fees for the City are competitive with those of the surveyed central Florida utilities.

Table 3-1
City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Existing Utility Assets

Line No.	Asset Number	Description	Department	Location ID	Location Description	Adj. Acq. Amt.	Water System						Reuse Augmentation Facility	Wastewater			Collection & Direct Recl.	General Plant
							Supply	Treatment	Transmission	Distribution	Fire Hydrants	Meters		Treatment	E/M/Recl.	Transmission		
160	11807	AC, 6"	361	WT01		2,689,631	-	-	-	2,689,631	-	-	-	-	-	-	-	-
161	11808	AC, 6"	361	WT01		223,921	-	-	-	223,921	-	-	-	-	-	-	-	-
162	11809	PVC, 6"	361	WT01		288,990	-	-	-	288,990	-	-	-	-	-	-	-	-
163	11810	PVC, 6"	361	WT01		802,838	-	-	-	802,838	-	-	-	-	-	-	-	-
164	11811	AC, 6"	361	WT01		439,687	-	-	-	439,687	-	-	-	-	-	-	-	-
165	11812	AC, 8"	361	WT01		701,683	-	-	701,683	-	-	-	-	-	-	-	-	-
166	11813	AC, 8"	361	WT01		24,623	-	-	24,623	-	-	-	-	-	-	-	-	-
167	11814	PVC, 8"	361	WT01		31,785	-	-	31,785	-	-	-	-	-	-	-	-	-
168	11815	AC, 10"	361	WT01		43,216	-	-	43,216	-	-	-	-	-	-	-	-	-
169	11816	PVC, 10"	361	WT01		51,443	-	-	51,443	-	-	-	-	-	-	-	-	-
170	11817	PVC, 10"	361	WT01		11,586	-	-	11,586	-	-	-	-	-	-	-	-	-
171	11818	AC, 12"	361	WT01		96,938	-	-	96,938	-	-	-	-	-	-	-	-	-
172	11819	PVC, 12"	361	WT01		1,601	-	-	1,601	-	-	-	-	-	-	-	-	-
173	11820	PVC, 1"	361	WT01		261	-	-	-	261	-	-	-	-	-	-	-	-
174	11822	PVC, 2"	361	WT01		342	-	-	-	342	-	-	-	-	-	-	-	-
175	11823	AC, 4"	361	WT01		97,995	-	-	-	97,995	-	-	-	-	-	-	-	-
176	11824	PVC, 4"	361	WT01		116,664	-	-	-	116,664	-	-	-	-	-	-	-	-
177	11825	PVC, 4"	361	WT01		659,195	-	-	-	659,195	-	-	-	-	-	-	-	-
178	11826	AC, 6"	361	WT01		158,838	-	-	-	158,838	-	-	-	-	-	-	-	-
179	11827	PVC, 6"	361	WT01		189,058	-	-	-	189,058	-	-	-	-	-	-	-	-
180	11828	PVC, 6"	361	WT01		1,297,968	-	-	-	1,297,968	-	-	-	-	-	-	-	-
181	11829	PVC, 8"	361	WT01		72,353	-	-	72,353	-	-	-	-	-	-	-	-	-
182	11830	AC, 8"	361	WT01		76,880	-	-	76,880	-	-	-	-	-	-	-	-	-
183	11831	AC, 8"	361	WT01		48,270	-	-	48,270	-	-	-	-	-	-	-	-	-
184	11832	PVC, 8"	361	WT01		57,467	-	-	57,467	-	-	-	-	-	-	-	-	-
185	11833	PVC, 8"	361	WT01		8,291	-	-	8,291	-	-	-	-	-	-	-	-	-
186	11834	PVC, 10"	361	WT01		6,263	-	-	6,263	-	-	-	-	-	-	-	-	-
187	11835	PVC, 12"	361	WT01		51,283	-	-	51,283	-	-	-	-	-	-	-	-	-
188	11836	PVC, 1"	361	WT01		3,058	-	-	-	3,058	-	-	-	-	-	-	-	-
189	11837	PVC, 2"	361	WT01		283	-	-	-	283	-	-	-	-	-	-	-	-
190	11838	PVC, 4"	361	WT01		2,198	-	-	-	2,198	-	-	-	-	-	-	-	-
191	11839	PVC, 4"	361	WT01		672,605	-	-	-	672,605	-	-	-	-	-	-	-	-
192	11840	PVC, 4"	361	WT01		7,901	-	-	-	7,901	-	-	-	-	-	-	-	-
193	11841	PVC, 6"	361	WT01		1,743,856	-	-	-	1,743,856	-	-	-	-	-	-	-	-
194	11842	PVC, 6"	361	WT01		56,437	-	-	-	56,437	-	-	-	-	-	-	-	-
195	11843	PVC, 8"	361	WT01		511,433	-	-	511,433	-	-	-	-	-	-	-	-	-
196	11844	PVC, 8"	361	WT01		74,158	-	-	74,158	-	-	-	-	-	-	-	-	-
197	11845	PVC, 10"	361	WT01		108,112	-	-	108,112	-	-	-	-	-	-	-	-	-
198	11846	PVC, 12"	361	WT01		2,556	-	-	2,556	-	-	-	-	-	-	-	-	-
199	11847	PVC, 4"	361	WT01		74,236	-	-	-	74,236	-	-	-	-	-	-	-	-
200	11848	PVC, 6"	361	WT01		45,728	-	-	-	45,728	-	-	-	-	-	-	-	-
201	11849	PVC, 8"	361	WT01		426,330	-	-	426,330	-	-	-	-	-	-	-	-	-
202	11850	PVC, 2"	361	WT01		24,778	-	-	-	24,778	-	-	-	-	-	-	-	-
203	11851	PVC, 3"	361	WT01		18,230	-	-	-	18,230	-	-	-	-	-	-	-	-
204	11852	PVC, 4"	361	WT01		28,779	-	-	-	28,779	-	-	-	-	-	-	-	-
206	11853	PVC, 6"	361	WT01		80,708	-	-	-	80,708	-	-	-	-	-	-	-	-
206	11854	HYDRANTS	361	WT01		4,808	-	-	-	-	4,808	-	-	-	-	-	-	-
207	11855	HYDRANTS	361	WT01		217,945	-	-	-	217,945	-	-	-	-	-	-	-	-
208	11856	HYDRANTS	361	WT01		288,280	-	-	-	288,280	-	-	-	-	-	-	-	-
209	11857	HYDRANTS	361	WT01		181,419	-	-	-	181,419	-	-	-	-	-	-	-	-
210	11858	HYDRANTS	361	WT01		121,829	-	-	-	121,829	-	-	-	-	-	-	-	-
211	11859	HYDRANTS	361	WT01		55,858	-	-	-	55,858	-	-	-	-	-	-	-	-
212	11860	HYDRANTS	361	WT01		155,453	-	-	-	155,453	-	-	-	-	-	-	-	-
213	11861	SERVICE, 5/8" X 3/4"	361	WT01		59,549	-	-	-	59,549	-	-	-	-	-	-	-	-
214	11862	METER, 3/4"	361	WT01		26	-	-	-	-	-	26	-	-	-	-	-	-
215	11863	SERVICE, 1"	361	WT01		12,113	-	-	-	12,113	-	-	-	-	-	-	-	-
216	11864	SERVICE, 1.5"	361	WT01		461	-	-	-	461	-	-	-	-	-	-	-	-
217	11865	SERVICE, 2"	361	WT01		984	-	-	-	984	-	-	-	-	-	-	-	-
218	11866	SERVICE, 3"	361	WT01		2,162	-	-	-	2,162	-	-	-	-	-	-	-	-
219	11867	SERVICE, 4"	361	WT01		3,153	-	-	-	3,153	-	-	-	-	-	-	-	-
220	11868	SERVICE, 5/8" X 3/4"	361	WT01		474,406	-	-	-	474,406	-	-	-	-	-	-	-	-
221	11869	METER, 3/4"	361	WT01		52	-	-	-	-	-	52	-	-	-	-	-	-
222	11870	SERVICE, 1"	361	WT01		24,398	-	-	-	24,398	-	-	-	-	-	-	-	-
223	11871	SERVICE, 1.5"	361	WT01		929	-	-	-	929	-	-	-	-	-	-	-	-
224	11872	SERVICE, 2"	361	WT01		1,982	-	-	-	1,982	-	-	-	-	-	-	-	-
225	11873	SERVICE, 3"	361	WT01		1,137	-	-	-	1,137	-	-	-	-	-	-	-	-
226	11874	SERVICE, 4"	361	WT01		1,659	-	-	-	1,659	-	-	-	-	-	-	-	-
227	11875	SERVICE, 5/8" X 3/4"	361	WT01		1,273,472	-	-	-	1,273,472	-	-	-	-	-	-	-	-
228	11876	METER, 3/4"	361	WT01		139	-	-	-	-	-	139	-	-	-	-	-	-
229	11877	SERVICE, 1"	361	WT01		65,493	-	-	-	65,493	-	-	-	-	-	-	-	-
230	11878	SERVICE, 1.5"	361	WT01		2,493	-	-	-	2,493	-	-	-	-	-	-	-	-
231	11879	SERVICE, 2"	361	WT01		5,319	-	-	-	5,319	-	-	-	-	-	-	-	-
232	11880	SERVICE, 3"	361	WT01		2,437	-	-	-	2,437	-	-	-	-	-	-	-	-
233	11881	SERVICE, 4"	361	WT01		3,554	-	-	-	3,554	-	-	-	-	-	-	-	-
234	11882	SERVICE, 5/8" X 3/4"	361	WT01		1,543,810	-	-	-	1,543,810	-	-	-	-	-	-	-	-
235	11883	METER, 3/4"	361	WT01		168	-	-	-	-	-	168	-	-	-	-	-	-
236	11884	SERVICE, 1"	361	WT01		79,396	-	-	-	79,396	-	-	-	-	-	-	-	-
237	11885	SERVICE, 1.5"	361	WT01		3,023	-	-	-	3,023	-	-	-	-	-	-	-	-
238	11886	SERVICE, 2"	361	WT01		6,448	-	-	-	6,448	-	-	-	-	-	-	-	-
239	11887	SERVICE, 3"	361	WT01		2,732	-	-	-	2,732	-	-	-	-	-	-	-	-

City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Existing Utility Assets

[illegible]

Table 3-1
City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Existing Utility Assets

Line No.	Asset Number	Description	Department	Location ID	Location Description	Adj. Acq. Amt.	Water System						Reuse Augmentation Facility	Wastewater			Collection & Direct Recl.	General Plant
							Supply	Treatment	Transmission	Distribution	Fire Hydrants	Meters		Treatment	EM/Recl.	Transmission		
2,640	20328	DESKTOP PRINTER, EPSON WF-C579R	360	PW01	PW DEP DIRECTOR OFFICE	698	-	-	-	-	-	-	-	-	-	-	-	698
2,641		TOTAL SYSTEM ASSETS - CURRENTLY REPORTED				\$ 198,493,084	\$ 6,075,273	\$ 25,295,848	\$ 36,125,155	\$ 24,455,890	\$ 1,805,476	\$ 4,006,795	\$ 16,707,394	\$ 30,652,660	\$ 12,572,677	\$ 10,036,617	\$ 12,820,194	\$ 17,939,105
2,642		ALLOCATION OF OTHER DEVELOPER CONTRIBUTIONS				-	-	-	-	-	-	-	-	-	-	-	-	-
2,643		ALLOCATION OF INDIRECT PLANT				-	-	-	-	-	-	-	-	-	-	-	-	-
2,644		TOTAL ASSETS FOR IMPACT FEE DETERMINATION ¹				\$ 198,493,084	\$ 6,075,273	\$ 25,295,848	\$ 36,125,155	\$ 24,455,890	\$ 1,805,476	\$ 4,006,795	\$ 16,707,394	\$ 30,652,660	\$ 12,572,677	\$ 10,036,617	\$ 12,820,194	\$ 17,939,105
2,645						100.00%	3.06%	12.74%	18.20%	12.32%	0.91%	2.02%	8.42%	15.44%	6.33%	5.06%	6.46%	9.04%
		Grants																
2,646		FDEP - LP Grant for Brackish Deep Well				\$ 538,495	\$ -	\$ 538,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,647		FDEP - LP Grant for Eastern Wastewater Treatment Plant				500,000	-	-	-	-	-	-	-	500,000	-	-	-	-
2,648		SIRWMD GRANT for Lake Monroe Reclaimed Plant				3,750,000	-	-	-	-	-	-	3,750,000	-	-	-	-	-
2,649		SIRWMD GRANT for Doyle Road Reclaim Lines				2,003,332	-	-	-	-	-	-	-	-	2,003,332	-	-	-
2,650		SIRWMD GRANT for Reclaimed Pump Station and Ground Storage Tank				720,000	-	-	-	-	-	-	-	-	720,000	-	-	-
2,651		SIRWMD GRANT for Howland Blvd. Phase III Reclaimed Lines				163,162	-	-	-	-	-	-	-	-	163,162	-	-	-
2,652		Total Grants				\$ 7,674,989	\$ -	\$ 538,495	\$ -	\$ -	\$ -	\$ -	\$ 3,750,000	\$ 500,000	\$ 2,886,494	\$ -	\$ -	\$ -
2,653		Amounts from Fixed Asset Register				-	-	-	-	-	-	-	-	-	-	-	-	-
2,654		TOTAL PLANT ASSETS CONSIDERED AS DONATIONS / CONTRIBUTIONS				\$ 7,674,989	\$ -	\$ 538,495	\$ -	\$ -	\$ -	\$ -	\$ 3,750,000	\$ 500,000	\$ 2,886,494	\$ -	\$ -	\$ -

Footnotes:

[1] Amounts shown are derived from the fixed asset register provided by the City; amounts reported as of September 30, 2024. Amounts are classified to plant functions based on: i) fixed asset description and cost center / location; ii) relevance of fixed asset; and iii) ratemaking judgment.

Table 3-2

City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Capital Improvement Program By Function Through Fiscal Year 2035

						Adjustments to		Adjustments to						Functional Category		
Line		Estimated Total	Adjustments to	Adjustments to	Remove Project	Remove Project								Supply and	Storage, Pumping	Distribution and
No.	Project Description	Capital Cost [1]	Work-in-Progress	Related Project	Costs to Be	Costs to Be	Net Amount	Allocation						Treatment	and Transmission	Collection
			Costs	Costs	Paid in Full By	Paid in Full By	For Future	Reference								
					Developers	Grants	Expenditures									
WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM																
1	Water CUP Compliance	\$ 25,000	\$ -	\$ (25,000)	\$ -	\$ -	-	Treatment	\$ -	\$ -	\$ -					
2	Aquifer	921,456	-	-	-	-	921,456	Treatment	921,456	-	-					
3	Meter (AMI) Replacement - City Wide	2,569,759	-	-	-	-	2,569,759	Distr/Collect	-	-	-					2,569,759
4	Projects	826,371	-	-	-	-	826,371	Distr/Collect	-	-	-					826,371
5	CIP-Enterprise Improvements	50,000	-	(50,000)	-	-	-	N/A	-	-	-					-
6	Well Field Expansion	1,322,203	-	-	-	-	1,322,203	Treatment	1,322,203	-	-					-
7	Wellington Plant Enhancements	300,000	-	-	-	-	300,000	Treatment	300,000	-	-					-
8	Water Main Replacements	8,826,467	-	-	-	-	8,826,467	TransDistrib	-	-	2,892,818					5,933,649
9	Well Rehabs	2,824,300	-	-	-	-	2,824,300	Treatment	2,824,300	-	-					-
10	GST Rehabilitation - (Sanitary Survey)	100,000	-	-	-	-	100,000	Treatment	100,000	-	-					-
11	Infrastructure Switches, Router & Peripherals	7,500	-	(7,500)	-	-	-	N/A	-	-	-					-
12	New / Replacement PC's - Tablets - Laptops	15,000	-	(15,000)	-	-	-	N/A	-	-	-					-
13	Migrate Cisco phone system to the cloud	14,203	-	(14,203)	-	-	-	N/A	-	-	-					-
14	Server Blade Replacements	5,000	-	(5,000)	-	-	-	N/A	-	-	-					-
15	IVR & Payment System	8,531	-	(8,531)	-	-	-	N/A	-	-	-					-
16	Surface Book Replacements	2,500	-	(2,500)	-	-	-	N/A	-	-	-					-
17	Tyler ERP AMI UB & Smart Meter	108,776	-	(108,776)	-	-	-	N/A	-	-	-					-
18	Wtr	125,000	-	(125,000)	-	-	-	N/A	-	-	-					-
19	Saxon Water Plant Lighting Protection	60,000	-	-	-	-	60,000	Treatment	60,000	-	-					-
20	Carbon Media replacement Plant #16	28,000	-	-	-	-	28,000	Treatment	28,000	-	-					-
21	SCADA System Upgrade	2,987,015	-	-	-	-	2,987,015	SCADA	1,344,157	-	1,344,157					298,702
22	Storage Sheds (2)	6,000	-	(6,000)	-	-	-	N/A	-	-	-					-
23	Field Ops	61,447	-	(61,447)	-	-	-	N/A	-	-	-					-
24	Generator @ 255 Enterprise Rd	24,000	-	(24,000)	-	-	-	N/A	-	-	-					-
25	Residential Dual Check Backflows	2,182,000	-	-	-	-	2,182,000	Distr/Collect	-	-	-					2,182,000
26	Fork Lift	7,500	-	(7,500)	-	-	-	N/A	-	-	-					-
27	High Reach Replacement	77,500	-	(77,500)	-	-	-	N/A	-	-	-					-
28	Dump Truck	125,000	-	(125,000)	-	-	-	N/A	-	-	-					-
29	Valve Exercise Machine	75,000	-	(75,000)	-	-	-	N/A	-	-	-					-
30	Retirement Meters	159,613	-	(159,613)	-	-	-	N/A	-	-	-					-
31	Water Meters & Related Materials	900,000	-	-	-	-	900,000	Distr/Collect	-	-	-					900,000
32	Membrane Replacement - Ovivo	508,700	-	-	-	-	508,700	Treatment	508,700	-	-					-
33	Total Nitrogen Monitoring	18,000	-	(18,000)	-	-	-	N/A	-	-	-					-
34	Drains in chlorine contact basins	26,000	-	(26,000)	-	-	-	N/A	-	-	-					-
35	Humidity Control - Enterprise	50,000	-	(50,000)	-	-	-	N/A	-	-	-					-
36	Ford Trucks	90,000	-	(90,000)	-	-	-	N/A	-	-	-					-
37	Ford Trucks	66,014	-	(66,014)	-	-	-	N/A	-	-	-					-
38	FORD F-250 4X4 UTILITY BODY	55,000	-	(55,000)	-	-	-	N/A	-	-	-					-
39	FREIGHTLINER 2500 SPRINTER VAN	55,000	-	(55,000)	-	-	-	N/A	-	-	-					-
40	New Water Operator Vehicles	325,000	-	(325,000)	-	-	-	N/A	-	-	-					-
41	On-Call Truck for Operators	30,314	-	(30,314)	-	-	-	N/A	-	-	-					-
42	Vehicle Replacements	385,000	-	(385,000)	-	-	-	N/A	-	-	-					-
43	W/WW Field Operations Vehicle Replacement	360,488	-	(360,488)	-	-	-	N/A	-	-	-					-
44	F-250 4X4 WITH UTILITY BED	35,000	-	(35,000)	-	-	-	N/A	-	-	-					-
45	F-250 Trucks - Field Operations - 364	122,894	-	(122,894)	-	-	-	N/A	-	-	-					-
46	Camera Truck - 364	275,000	-	(275,000)	-	-	-	N/A	-	-	-					-

Table 3-2

**City of Deltona, Florida
Water and Wastewater Impact Fee Review**

Summary of Capital Improvement Program By Function Through Fiscal Year 2035

Line No.	Project Description	Estimated Total Capital Cost [1]	Adjustments to	Adjustments to	Adjustments to	Adjustments to	Net Amount For Future Expenditures	Allocation Reference	Functional Category		
			Add Construction Work-in-Progress Costs	Remove General-Related Project Costs	Remove Project Costs to Be Paid in Full By Developers	Remove Project Costs to Be Paid in Full By Grants			Supply and Treatment	Storage, Pumping and Transmission	Distribution and Collection
47	Allowance for Additional Capital Funding	30,880,422	-	(30,880,422)	-	-	-	N/A	-	-	-
48	SCADA System Upgrade	-	880,010	-	-	-	880,010	SCADA	396,005	396,005	88,001
49	Filters	-	36,738	(36,738)	-	-	-	N/A	-	-	-
50	Phone System	-	38,933	(38,933)	-	-	-	N/A	-	-	-
51	Tyler Cashiering	-	24,050	(24,050)	-	-	-	N/A	-	-	-
52	Meters - AMI	-	290,490	-	-	-	290,490	Distr/Collect	-	-	290,490
53	Well Field Expansion	-	12,898	-	-	-	12,898	Treatment	12,898	-	-
54	Alternative Water Supply	-	249,751	-	-	-	249,751	Treatment	249,751	-	-
55	WTP #11 - Remote UFA	-	3,078,321	-	-	-	3,078,321	Treatment	3,078,321	-	-
56	Meters - AMI	-	8,580,926	-	-	-	8,580,926	Distr/Collect	-	-	8,580,926
57	Water Main Replacements	-	133,820	-	-	-	133,820	TransDistrib	-	43,859	89,961
58	Development Project	-	-	-	-	-	-	N/A	-	-	-
TOTAL WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM											
59		\$ 58,027,971	\$ 13,325,937	\$ (33,771,421)	\$ -	\$ -	\$ 37,582,487		\$ 11,145,790	\$ 4,676,838	\$ 21,759,859

WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROGRAM

60	Elkcam L/S By-Pass Pump Installation	\$ 100,000	\$ -	\$ -	\$ -	\$ -	100,000	Transmission	\$ -	\$ 100,000	\$ -
61	Master Lift Station - Lift Station 7	1,665,906	-	-	-	-	1,665,906	Transmission	-	1,665,906	-
62	J40 Service Area	1,350,000	-	-	-	-	1,350,000	Distr/Collect	-	-	1,350,000
63	Fisher AWT Upgrade	46,500,000	-	-	-	(22,000,000)	24,500,000	Treatment	24,500,000	-	-
64	Eastern Upgrade AWT	4,000,000	-	-	-	-	4,000,000	Treatment	4,000,000	-	-
65	EWRF - Expansion to 3.0 MGD Construction	35,000,000	-	-	-	-	35,000,000	Treatment	35,000,000	-	-
66	Dewatering process covering	100,000	-	-	-	-	100,000	Treatment	100,000	-	-
67	EWRF Headworks Emergency Bypass	200,000	-	-	-	-	200,000	Treatment	200,000	-	-
68	EWRF Office Design of Dewatering Building	675,000	-	-	-	-	675,000	Treatment	675,000	-	-
69	Fisher Upgrade	1,054,104	-	-	-	-	1,054,104	Treatment	1,054,104	-	-
70	Eastern WWTP - Expansion (0.5 MBR)	426,961	-	-	-	-	426,961	Treatment	426,961	-	-
71	Meter (AMI) Replacement - City Wide	527,339	-	-	-	-	527,339	Distr/Collect	-	-	527,339
72	Projects	826,371	-	-	-	-	826,371	Distr/Collect	-	-	826,371
73	CIP-Enterprise Improvements	50,000	-	(50,000)	-	-	-	TransCollect	-	-	-
74	EWRF Rehab Headworks Screen	115,000	-	-	-	-	115,000	Treatment	115,000	-	-
75	EWRF CROM Improvements	480,000	-	-	-	-	480,000	Treatment	480,000	-	-
76	Improvements	17,500,000	-	-	-	(17,500,000)	-	Distr/Collect	-	-	-
77	Rehab Sewer Collection System & Restoration	6,566,002	-	-	-	-	6,566,002	Distr/Collect	-	-	6,566,002
78	Lift Station Rehabs	2,300,000	-	-	-	-	2,300,000	Transmission	-	2,300,000	-
79	Reroute	900,000	-	-	-	-	900,000	Transmission	-	900,000	-
80	Infrastructure Switches, Router & Peripherals	7,500	-	(7,500)	-	-	-	N/A	-	-	-
81	New / Replacement PC's - Tablets - Laptops	15,000	-	(15,000)	-	-	-	N/A	-	-	-
82	Migrate Cisco phone system to the cloud	14,203	-	(14,203)	-	-	-	N/A	-	-	-
83	Server Blade Replacements	5,000	-	(5,000)	-	-	-	N/A	-	-	-
84	IVR & Payment System	1,751	-	(1,751)	-	-	-	N/A	-	-	-
85	Surface Book Replacements	2,500	-	(2,500)	-	-	-	N/A	-	-	-
86	Tyler ERP AMI UB & Smart Meter	22,322	-	(22,322)	-	-	-	N/A	-	-	-
87	GST Aerators	900,000	-	-	-	-	900,000	Treatment	900,000	-	-

Table 3-2
City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Capital Improvement Program By Function Through Fiscal Year 2035

Line No.	Project Description	Estimated Total Capital Cost [1]	Adjustments to	Adjustments to	Adjustments to	Adjustments to	Net Amount For Future Expenditures	Allocation Reference	Functional Category		
			Add Construction Work-in-Progress Costs	Remove General-Related Project Costs	Remove Project Costs to Be Paid in Full By Developers	Remove Project Costs to Be Paid in Full By Grants			Supply and Treatment	Storage, Pumping and Transmission	Distribution and Collection
88	SCADA System Upgrade	1,634,885	-	-	-	-	1,634,885	SCADA	735,698	735,698	163,488
89	EQ Basin Replacement	1,534,000	-	-	-	-	1,534,000	Treatment	1,534,000	-	-
90	Influent Valve Replacement	50,000	-	-	-	-	50,000	Treatment	50,000	-	-
91	Fisher Plant Chlorine Relocation	100,000	-	-	-	-	100,000	Treatment	100,000	-	-
92	Storage Sheds (2)	6,000	-	(6,000)	-	-	-	N/A	-	-	-
93	Field Ops	13,553	-	(13,553)	-	-	-	N/A	-	-	-
94	Generator @ 255 Enterprise Rd	24,000	-	(24,000)	-	-	-	N/A	-	-	-
95	Fork Lift	7,500	-	(7,500)	-	-	-	N/A	-	-	-
96	High Reach Replacement	77,500	-	(77,500)	-	-	-	N/A	-	-	-
97	Dump Truck	125,000	-	(125,000)	-	-	-	N/A	-	-	-
98	Valve Exercise Machine	75,000	-	(75,000)	-	-	-	N/A	-	-	-
99	Retirement Meters	32,754	-	(32,754)	-	-	-	N/A	-	-	-
100	EWRF Backup Pumps and Mixers	230,000	-	-	-	-	230,000	Treatment	230,000	-	-
101	Build out of BCR Building @ Eastern WWTP	60,000	-	-	-	-	60,000	Treatment	60,000	-	-
102	Lift Station Pumps	1,636,298	-	-	-	-	1,636,298	Transmission	-	1,636,298	-
103	Eastern Membrane Replacement	1,700,000	-	-	-	-	1,700,000	Treatment	1,700,000	-	-
104	Rotor Repairs at Fisher	145,000	-	(145,000)	-	-	-	N/A	-	-	-
105	Humidity Control - Enterprise	50,000	-	(50,000)	-	-	-	N/A	-	-	-
106	Ford Trucks	90,000	-	(90,000)	-	-	-	N/A	-	-	-
107	Ford Trucks	66,014	-	(66,014)	-	-	-	N/A	-	-	-
108	FORD F-250 4X4 UTILITY BODY	55,000	-	(55,000)	-	-	-	N/A	-	-	-
109	FREIGHTLINER 2500 SPRINTER VAN	55,000	-	(55,000)	-	-	-	N/A	-	-	-
110	On-Call Truck for Operators	6,686	-	(6,686)	-	-	-	N/A	-	-	-
111	Vehicle Replacements	385,000	-	(385,000)	-	-	-	N/A	-	-	-
112	W/WW Field Operations Vehicle Replacement	79,512	-	(79,512)	-	-	-	N/A	-	-	-
113	F-250 4X4 WITH UTILITY BED	35,000	-	(35,000)	-	-	-	N/A	-	-	-
114	F-150 Trucks - Wastewater Operations - 362	83,000	-	(83,000)	-	-	-	N/A	-	-	-
115	F-250 Trucks - Field Operations - 364	27,106	-	(27,106)	-	-	-	N/A	-	-	-
116	Camera Truck - 364	275,000	-	(275,000)	-	-	-	N/A	-	-	-
117	Allowance for Additional Capital Funding	16,901,801	-	(16,901,801)	-	-	-	N/A	-	-	-
118	SCADA System Upgrade	-	880,010	-	-	-	880,010	SCADA	396,005	396,005	88,001
119	Filters	-	36,738	(36,738)	-	-	-	N/A	-	-	-
120	Phone System	-	38,933	(38,933)	-	-	-	N/A	-	-	-
121	Tyler Cashiering	-	4,935	(4,935)	-	-	-	N/A	-	-	-
122	Meters - AMI	-	59,611	-	-	-	59,611	Distr/Collect	-	-	59,611
123	Master Lift Station	-	433,954	-	-	-	433,954	Transmission	-	433,954	-
124	Fisher AWT Upgrade (MLE)	-	1,053,838	-	-	-	1,053,838	Treatment	1,053,838	-	-
125	Meters - AMI	-	1,760,889	-	-	-	1,760,889	Distr/Collect	-	-	1,760,889
TOTAL WASTEWATER SYSTEM CAPITAL IMPROVEMENT PROGRAM											
126		\$ 147,008,569	\$ 4,268,909	\$ (18,957,308)	\$ -	\$ (39,500,000)	\$ 92,820,169		\$ 73,310,606	\$ 8,167,861	\$ 11,341,702
IMPROVEMENT PROGRAM											
127	Alternative Water Supply (West Volusia AWS)	\$ 456,272	\$ -	\$ -	\$ -	\$ -	456,272	Treatment	\$ 456,272	\$ -	-
128	Lake Monroe Reclaim Withdrawal Phase 4B	8,966,530	-	-	-	-	8,966,530	Treatment	8,966,530	-	-
129	& Recovery)	3,000,000	-	-	-	-	3,000,000	Treatment	3,000,000	-	-
130	AWS Recharge Project - UFA Recharge Well	3,000,000	-	-	-	-	3,000,000	Treatment	3,000,000	-	-
131	Meter (AMI) Replacement - City Wide	122,896	-	-	-	-	122,896	Distr/Collect	-	-	122,896

Table 3-2
City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Capital Improvement Program By Function Through Fiscal Year 2035

Line No.	Project Description	Estimated Total Capital Cost [1]	Adjustments to	Adjustments to	Adjustments to	Adjustments to	Net Amount For Future Expenditures	Allocation Reference	Functional Category		
			Add Construction Work-in-Progress Costs	Remove General-Related Project Costs	Remove Project Costs to Be Paid in Full By Developers	Remove Project Costs to Be Paid in Full By Grants			Supply and Treatment	Storage, Pumping and Transmission	Distribution and Collection
132	IVR & Payment System	408	-	(408)	-	-	-	N/A	-	-	-
133	Tyler ERP AMI UB & Smart Meter	5,202	-	(5,202)	-	-	-	N/A	-	-	-
134	Retirement Meters	7,633	-	(7,633)	-	-	-	N/A	-	-	-
135	SCADA System Upgrade	-	195,558	-	-	-	195,558	SCADA	88,001	88,001	19,556
136	Tyler Cashiering	-	1,150	(1,150)	-	-	-	N/A	-	-	-
137	Meters - AMI	-	13,892	(13,892)	-	-	-	N/A	-	-	-
138	Lake Monroe Reclaim Phase 4B	-	6,554,857	-	-	-	6,554,857	Treatment	6,554,857	-	-
139	Meters - AMI	-	410,373	-	-	-	410,373	Distr/Collect	-	-	410,373
140	TOTAL RECLAIMED WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM	\$ 15,558,941	\$ 7,175,830	\$ (28,286)	\$ -	\$ -	\$ 22,706,485		\$ 22,065,660	\$ 88,001	\$ 552,824
141	RECLAIMED WATER CAPITAL IMPROVEMENT PROGRAM	\$ 220,595,480	\$ 24,770,676	\$ (52,757,015)	\$ -	\$ (39,500,000)	\$ 153,109,141		\$ 106,522,056	\$ 12,932,700	\$ 33,654,385

Table 3-3

City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Utility Capital Improvement Program Recognized in System Impact Fees – Fiscal Years 2025 Through 2035

Line No.	Project Description	Adjusted Project Cost [1]	Project Status	Assumed Original In-Service Date [2]	Assumed Average Service Life (yrs)	Estimated Original Cost [3]	Amount Recognized [4]			Percent to Recognize for Expansion
							Existing	Expansion	Future / Direct	
WATER TREATMENT PROJECTS										
1	Wells - WTP #11 - 3 Remote Upper Floridan Aquifer	\$ 921,456	Upgrade	-	-	-	\$ 921,456	-	-	0.00%
2	Well Field Expansion	1,322,203	Upgrade	-	-	-	1,322,203	-	-	0.00%
3	Wellington Plant Enhancements	300,000	Upgrade	2013	-	205,894	300,000	-	-	0.00%
4	Well Rehabs	2,824,300	Upgrade	2013	-	1,938,351	2,824,300	-	-	0.00%
5	GST Rehabilitation - (Sanitary Survey)	100,000	Upgrade	2013	-	68,631	100,000	-	-	0.00%
6	Saxon Water Plant Lighting Protection	60,000	Upgrade	2013	-	41,179	60,000	-	-	0.00%
7	Carbon Media replacement Plant #16	28,000	Upgrade	2023	-	26,888	28,000	-	-	0.00%
8	SCADA System Upgrade	1,344,157	Upgrade	2018	-	1,068,903	1,344,157	-	-	0.00%
9	Membrane Replacement - Ovivo	508,700	Upgrade	2023	-	488,494	508,700	-	-	0.00%
10	SCADA System Upgrade	396,005	Upgrade	2018	-	314,912	396,005	-	-	0.00%
11	Well Field Expansion	12,898	Upgrade	-	-	-	12,898	-	-	0.00%
12	Alternative Water Supply	249,751	Upgrade	-	-	-	249,751	-	-	0.00%
13	WTP #11 - Remote UFA	3,078,321	Upgrade	2013	-	2,112,688	3,078,321	-	-	0.00%
14	Total Water Treatment Projects	\$ 11,145,790				\$ 6,265,940	\$ 11,145,790	\$ -	\$ -	0.00%
WATER MAJOR TRANSMISSION PROJECTS										
15	Water Main Replacements	\$ 2,892,818	Upgrade	1998	-	\$ 1,231,112	\$ 2,892,818	-	-	0.00%
16	SCADA System Upgrade	1,344,157	Upgrade	2018	-	1,068,903	1,344,157	-	-	0.00%
17	SCADA System Upgrade	396,005	Upgrade	2018	-	314,912	396,005	-	-	0.00%
18	Water Main Replacements	43,859	Upgrade	1998	-	18,665	43,859	-	-	0.00%
19	Total Water Major Transmission Projects	\$ 4,676,838				\$ 2,633,592	\$ 4,676,838	\$ -	\$ -	0.00%
20	TOTAL WATER PROJECTS	\$ 15,822,628				\$ 8,899,531	\$ 15,822,628	\$ -	\$ -	0.00%

Table 3-3

City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Utility Capital Improvement Program Recognized in System Impact Fees – Fiscal Years 2025 Through 2035

Line		Adjusted		Assumed	Assumed	Estimated	Amount Recognized [4]			Percent to
No.	Project Description	Project	Project	Original	Average	Original	Existing	Expansion	Future / Direct	Recognize
		Cost [1]	Status	In-Service	Service	Cost [3]				for Expansion
				Date [2]	Life (yrs)					
WASTEWATER TREATMENT PROJECTS										
21	Fisher AWT Upgrade	\$ 24,500,000	Upgrade	2013	-	\$ 16,814,645	\$ 24,500,000	-	-	0.00%
22	Eastern Upgrade AWT	4,000,000	Upgrade	-	-	-	4,000,000	-	-	0.00%
23	EWRF - Expansion to 3.0 MGD Construction	35,000,000	New	-	-	-	-	35,000,000	-	100.00%
24	Dewatering process covering	100,000	Upgrade	2013	-	68,631	100,000	-	-	0.00%
25	EWRF Headworks Emergency Bypass	200,000	Upgrade	2013	-	137,262	200,000	-	-	0.00%
26	EWRF Office Design of Dewatering Building	675,000	Upgrade	2013	-	463,261	675,000	-	-	0.00%
27	Fisher Upgrade	1,054,104	Upgrade	-	-	-	1,054,104	-	-	0.00%
28	Eastern WWTP - Expansion (0.5 MBR)	426,961	Upgrade	2013	-	293,028	426,961	-	-	0.00%
29	EWRF Rehab Headworks Screen	115,000	Upgrade	2013	-	78,926	115,000	-	-	0.00%
30	EWRF CROM Improvements	480,000	Upgrade	2018	-	381,707	480,000	-	-	0.00%
31	GST Aerators	900,000	Upgrade	2013	-	617,681	900,000	-	-	0.00%
32	SCADA System Upgrade	735,698	Upgrade	2018	-	585,043	735,698	-	-	0.00%
33	EQ Basin Replacement	1,534,000	Upgrade	2013	-	1,052,803	1,534,000	-	-	0.00%
34	Influent Valve Replacement	50,000	Upgrade	2013	-	34,316	50,000	-	-	0.00%
35	Fisher Plant Chlorine Relocation	100,000	Upgrade	2013	-	68,631	100,000	-	-	0.00%
36	EWRF Backup Pumps and Mixers	230,000	Upgrade	2013	-	157,852	230,000	-	-	0.00%
37	Build out of BCR Building @ Eastern WWTP	60,000	Upgrade	2013	-	41,179	60,000	-	-	0.00%
38	Eastern Membrane Replacement	1,700,000	Upgrade	2023	-	1,632,475	1,700,000	-	-	0.00%
39	SCADA System Upgrade	396,005	Upgrade	2018	-	314,912	396,005	-	-	0.00%
40	Fisher AWT Upgrade (MLE)	1,053,838	Upgrade	1998	-	448,487	1,053,838	-	-	0.00%
41	Total Wastewater Treatment Projects	\$ 73,310,606				\$ 23,190,838	\$ 38,310,606	\$ 35,000,000	\$ -	47.74%
WASTEWATER MAJOR TRANSMISSION PROJECTS										
42	Elkcam L/S By-Pass Pump Installation	\$ 100,000	Upgrade	2013	-	\$ 68,631	\$ 100,000	-	-	0.00%
43	Master Lift Station - Lift Station 7	1,665,906	Upgrade	2013	-	1,143,331	1,665,906	-	-	0.00%
44	Lift Station Rehabs	2,300,000	Upgrade	2013	-	1,578,518	2,300,000	-	-	0.00%
45	Lift Station Rehabs - L/S 7 Foreman Upsize and Reroute	900,000	Upgrade	2013	-	617,681	900,000	-	-	0.00%
46	SCADA System Upgrade	735,698	Upgrade	2018	-	585,043	735,698	-	-	0.00%
47	Lift Station Pumps	1,636,298	Upgrade	2013	-	1,123,011	1,636,298	-	-	0.00%
48	SCADA System Upgrade	396,005	Upgrade	2018	-	314,912	396,005	-	-	0.00%
49	Master Lift Station	433,954	Upgrade	2013	-	297,828	433,954	-	-	0.00%
50	Total Wastewater Transmission Projects	\$ 8,167,861				\$ 5,728,955	\$ 8,167,861	\$ -	\$ -	0.00%
51	TOTAL WASTEWATER PROJECTS	\$ 81,478,467				\$ 28,919,793	\$ 46,478,467	\$ 35,000,000	\$ -	42.96%

Table 3-3

City of Deltona, Florida
Water and Wastewater Impact Fee Review

Summary of Utility Capital Improvement Program Recognized in System Impact Fees – Fiscal Years 2025 Through 2035

Line No.	Project Description	Adjusted Project Cost [1]	Project Status	Assumed Original In-Service Date [2]	Assumed Average Service Life (yrs)	Estimated Original Cost [3]	Amount Recognized [4]			Percent to Recognize for Expansion
							Existing	Expansion	Future / Direct	
RECLAIMED WATER TREATMENT PROJECTS										
52	Alternative Water Supply (West Volusia AWS)	\$ 456,272	Upgrade	-	-	-	\$ 456,272	-	-	0.00%
53	Lake Monroe Reclaim Withdrawal Phase 4B	8,966,530	Upgrade	-	-	-	4,483,265	-	4,483,265	0.00%
54	Recovery)	3,000,000	Upgrade	-	-	-	1,500,000	-	1,500,000	0.00%
55	AWS Recharge Project - UFA Recharge Well	3,000,000	Upgrade	-	-	-	1,500,000	-	1,500,000	0.00%
56	SCADA System Upgrade	88,001	Upgrade	2018	-	69,980	88,001	-	-	0.00%
57	Lake Monroe Reclaim Phase 4B	6,554,857	Upgrade /Future	-	-	-	3,277,428	-	3,277,428	0.00%
58	Total Reclaimed Water Treatment Projects	\$ 22,065,660				\$ 69,980	\$ 11,304,966	\$ -	\$ 10,760,693	0.00%
RECLAIMED WATER TRANSMISSION PROJECTS										
59	SCADA System Upgrade	\$ 88,001	Upgrade	2018	-	\$ 69,980	\$ 88,001	-	-	0.00%
60	Total Reclaimed Water Transmission Projects	\$ 88,001				\$ 69,980	\$ 88,001	\$ -	\$ -	0.00%
61	TOTAL RECLAIMED WATER PROJECTS	\$ 22,153,661				\$ 139,961	\$ 11,392,967	\$ -	\$ 10,760,693	0.00%
62	TOTAL SYSTEM PROJECTS	\$ 119,454,756				\$ 37,959,285	\$ 73,694,062	\$ 35,000,000	\$ 10,760,693	29.30%

Table 3-3

**City of Deltona, Florida
Water and Wastewater Impact Fee Review**

Summary of Utility Capital Improvement Program Recognized in System Impact Fees – Fiscal Years 2025 Through 2035

Footnotes:

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

Note: With respect to capital projects associated with plant upgrades, the following were assumed:

New = Project designated for capacity expansion only.

Upgrade = Project designated to improve existing capacity facilities.

Replacement = Project which removes original asset from service but necessary for providing service to City customers.

Relocate = Project which removes original asset from service, and usually replaces it with an asset designated for capacity expansion.

Redundancy = Project which provides redundancy to existing capacity and not an increase in capacity to serve new growth.

Reliability = Project which provides additional reliability to existing capacity and not an increase in capacity to serve new growth.

Future = Reflects project which extends beyond the planning horizon (e.g., beyond Fiscal Year 2030) in this report.

System = Project that benefits existing, expansion and future customers.

Direct = Reflects projects which directly relate to specific customer base and not System cost.

Table 3-4

City of Deltona, Florida
Water and Wastewater Impact Fee Review

Water and Wastewater Impact Fee Calculations By Component

Line No.	Description	Water	Wastewater	Alternative / Reclaimed
<u>TREATMENT COMPONENT</u>				
Starting Cost Per ERC of Existing Treatment Facilities				
	Cost of Existing Facilities With Available Capacity to Serve New Growth [1]	\$ 31,371,121	\$ 30,652,660	\$ 16,707,394
	Less Grant Funds and Other Contributions	(538,495)	(500,000)	(3,750,000)
	Adjusted Cost	\$ 30,832,626	\$ 30,152,660	\$ 12,957,394
	Number of ERCs That Could Be Served By Facilities [2]	64,333	12,083	13,333
	Cost Per ERC	<u>\$ 479.26</u>	<u>\$ 2,495.39</u>	<u>\$ 971.80</u>
Capital Improvement Program [3]				
	Capital Projects Representing Upgrades to Existing System	\$ 11,145,790	\$ 38,310,606	\$ 11,304,966
	Less Estimated Cost of Original Fixed Assets Being Replaced	(6,265,940)	(23,190,838)	0
	Cost Difference	\$ 4,879,850	\$ 15,119,768	\$ 11,304,966
Adjusted Cost Per ERC of Existing Treatment Facilities				
	Adjusted Cost of Existing Facilities With Available Capacity to Serve New Growth [Line 3 + Line 8]	\$ 35,712,476	\$ 45,272,428	\$ 24,262,361
	Number of ERCs That Could Be Served By Facilities [2]	64,333	12,083	13,333
	Cost Per ERC of Existing Treatment Facilities	\$ 555.12	\$ 3,746.68	\$ 1,819.68
	Capacity Utilization		50.13%	
Additional Wastewater Treatment Facilities				
	Cost of Additional Wastewater Treatment Facilities		\$ 35,000,000	
	New Plant Capacity (gallons per day) (Average Daily Flow) [2]		1,500,000	
	Estimated ERCs to be Served by Additional Facilities [2]		6,250	
	Rate per ERC Associated with Additional Facilities		\$ 5,600.00	
	Base Cost Per ERC	<u>\$ 555.12</u>	<u>\$ 4,687.85</u>	<u>\$ 1,819.68</u>
	Capital Financing Recovery - Treatment Component	0.00	0.00	0.00
	Adjusted Cost Per ERC	<u>\$ 555.12</u>	<u>\$ 4,687.85</u>	<u>\$ 1,819.68</u>
<u>TRANSMISSION COMPONENT</u>				
Starting Cost Per ERC of Transmission Facilities				
	Cost of Existing Facilities With Available Capacity to Serve New Growth [1]	\$ 36,125,155	\$ 10,036,617	\$ 12,572,677
	Less Grant Funds and Other Contributions	0	0	0
	Adjusted Cost	\$ 36,125,155	\$ 10,036,617	\$ 12,572,677
	Number of ERCs That Could Be Served By Facilities [2]	64,333	27,083	36,333
	Cost Per ERC	<u>\$ 561.53</u>	<u>\$ 370.59</u>	<u>\$ 346.04</u>
Capital Improvement Program [3]				
	Capital Projects Representing New Facilities and Upgrades to Existing System	\$ 4,676,838	\$ 8,167,861	\$ 88,001
	Less Estimated Cost of Original Fixed Assets Being Replaced	(2,633,592)	(5,728,955)	(69,980)
	Cost Difference	\$ 2,043,247	\$ 2,438,906	\$ 18,021
Adjusted Cost Per ERC of Transmission Facilities				
	Adjusted Cost of Existing Facilities With Available Capacity to Serve New Growth [Line 21 + Line 26]	\$ 38,168,401	\$ 12,475,523	\$ 12,590,698
	Number of ERCs That Could Be Served By Facilities [2]	64,333	27,083	36,333
	Cost Per ERC	<u>\$ 593.29</u>	<u>\$ 460.64</u>	<u>\$ 346.54</u>
	Capital Financing Recovery - Transmission Component	0.00	0.00	0.00
	Adjusted Cost Per ERC	<u>\$ 593.29</u>	<u>\$ 460.64</u>	<u>\$ 346.54</u>

Table 3-4

City of Deltona, Florida
Water and Wastewater Impact Fee Review

Water and Wastewater Impact Fee Calculations By Component

Line No.	Description	Water	Wastewater	Alternative / Reclaimed
<u>ALLOCATION OF ALTERNATIVE WATER RESOURCES / RECLAIMED WATER COMPONENT TO WATER AND WASTEWATER SYSTEMS</u>				
30	100% of Alternative Water Resources Treatment Component Allocated to Water System	\$1,819.68	\$0.00	
	Transmission Component Allocation:			
31	Reuse Augmentation Facility Capacity (MGD-ADF)	4.00	0.00	
32	Additional Capacity to Be Added Through Buildout (MGD-ADF)	4.00	0.00	
33	Wastewater Treatment Plants Capacity (MGD-ADF)		2.90	
34	Percentage of Total	73.39%	26.61%	
35	Transmission Component Allocation	\$ 254.34	\$ 92.20	
36	Calculated Impact Fee Per ERC	\$ 3,222.43	\$ 5,240.69	
37	Calculated Impact Fee Per ERC (Rounded)	\$ 3,220.00	\$ 5,240.00	
38	Treatment Component	\$ 2,373.00	\$ 4,688.00	
39	Transmission Component	\$ 847.00	\$ 552.00	
40	Total	\$ 3,220.00	\$ 5,240.00	
41	Cost per Gallon	\$ 10.73	\$ 21.83	
42	Existing Impact Fee Per ERC	\$ 1,846.00	\$ 4,262.00	

Footnotes:

- [1] Based on functionalization of fixed asset list (i.e., identification of treatment and transmission fixed assets) as of September 30, 2024 that was provided by the City. The functionalization is shown in Table 3-1 and summarized as follows:

Asset Type	Water	Wastewater	Alternative Water Resources / Reclaimed
Total Assets	\$ 107,477,911	\$ 58,825,953	\$ 32,189,219
<u>Assets Recognized</u>			
Treatment	\$ 31,371,121	\$ 30,652,660	\$ 16,707,394
Transmission	36,125,155	10,036,617	12,572,677
Total Assets Recognized	\$ 67,496,276	\$ 40,689,277	\$ 29,280,071
Percent of Total Assets	62.8%	69.2%	91.0%

- [2] ERCs based on current capacity and level of service standard. Derived as follows:

Treatment Plant Capacity - Max Day Flow (MGD)	32.590		
Wastewater Treatment Plant Capacity - Average Daily Flow (MGD)		2.900	4.000
Peaking Factor [*]	1.600	1.000	1.000
Average Daily Flows Capacity (MGD)	20.369	2.900	4.000
City Consumptive Water Use Permit from St. Johns River Water Management District (MGD)			
[6]	19.300		
Capacity (Average Daily Flow - MGD)	19.300	2.900	4.000
Existing Treatment Capacity (gallons per day)	19,300,000	2,900,000	4,000,000
Level of Service Standard Per ERC (gallons per day)	300	240	300
Number of ERCs That Could Be Serviced By Capacity	64,333	12,083	13,333
New Treatment Capacity (gallons per day)		1,500,000	
Level of Service Standard Per ERC (gallons per day)		240	
Number of ERCs That Could Be Serviced By Capacity		6,250	

Table 3-4

**City of Deltona, Florida
Water and Wastewater Impact Fee Review**

Water and Wastewater Impact Fee Calculations By Component

Line No.	Description	Water	Wastewater	Alternative / Reclaimed
	Transmission Capacity (Average Daily Flow - gallons per day)	19,300,000	6,500,000	6,900,000
	Capacity to Be Added Through Buildout (Average Daily Flow - gallons per day)			4,000,000
	Total Capacity (Average Daily Flow - gallons per day)			10,900,000
	Level of Service Standard Per ERC (gallons per day)	300	240	300
	Number of ERCs That Could Be Service By Capacity	64,333	27,083	36,333

[*] Peaking factors based on historical peak-to-average-daily-flow relationships.

[3] Amounts derived from Table 3-3.

Table 3-5

City of Deltona, Florida
Water and Wastewater Impact Fee Review

Comparison of Capital Charges / Impact Fees Per
Equivalent Residential Connection (ERC) for Water and Wastewater Service

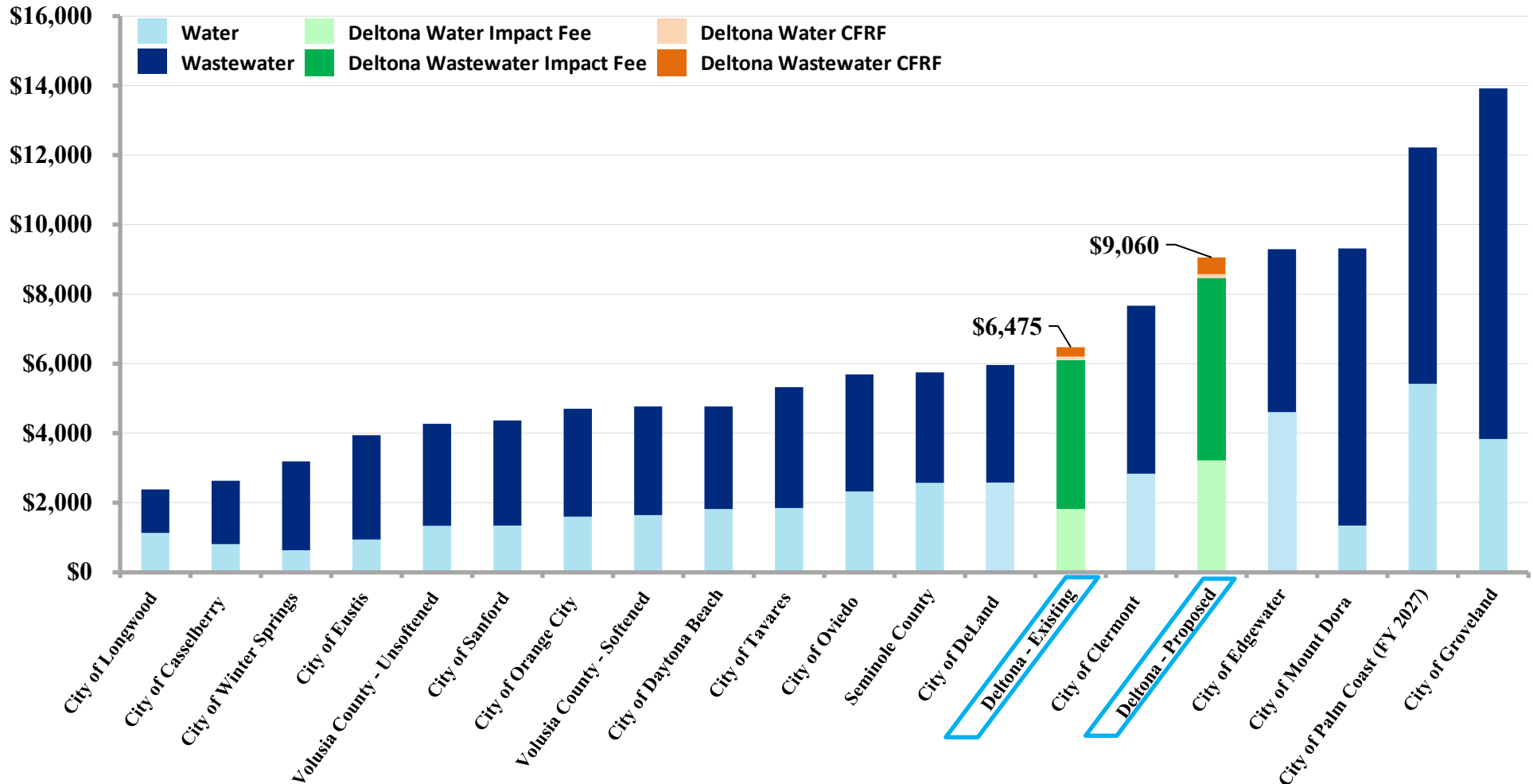
Line No.	Description	Capital Charge / Impact Fee Per ERC [1]		
		Water	Wastewater	Combined
	City of Deltona, Florida			
1	Existing Capital Charges / Impact Fees Per ERC	\$1,846	\$4,262	\$6,108
2	Proposed Capital Charges / Impact Fees Per ERC \	3,220	5,240	8,460
	Other Florida Utilities			
3	City of Casselberry	\$810	\$1,823	\$2,633
4	City of Clermont	2,836	4,830	7,666
5	City of Daytona Beach	1,820	2,951	4,771
6	City of DeLand	2,580	3,384	5,964
7	City of Edgewater	4,605	4,685	9,290
8	City of Eustis	936	3,002	3,938
9	City of Groveland	3,830	10,090	13,920
10	City of Longwood	1,131	1,251	2,382
11	City of Mount Dora	1,340	7,975	9,315
12	City of Orange City	1,600	3,100	4,700
13	City of Oviedo	2,325	3,369	5,694
14	City of Palm Coast (FY 2027)	5,421	6,800	12,221
15	City of Sanford	1,343	3,025	4,368
16	City of Tavares	1,849	3,475	5,324
17	City of Winter Springs	630	2,559	3,189
18	Seminole County	2,574	3,175	5,749
19	Volusia County - Softened	1,643	3,122	4,765
20	Volusia County - Unsoftened	1,334	2,936	4,270
21	Other Florida Utilities' Average	\$2,145	\$3,975	\$6,120
22	Minimum	630	1,251	2,382
23	Maximum	5,421	10,090	13,920

Footnotes:

[1] Amounts reflect fees for a typical single family residential unit (i.e., one ERC) and are effective in November 2025.

[2] Utility is currently involved in an impact fee study.

Figure 3-1
City of Deltona, Florida
Graphical Comparison of Impact Fees
Per ERC for Water and Wastewater Service



2025

CITY OF DELTONA, FLORIDA Water and Wastewater Rate Study



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