# CITY OF DAYTONA BEACH

## Water and Wastewater Utility Rate Study

Final Report / January 19, 2021

RAFTELIS

RAFTELIS

January 19, 2021

Mr. James Chisholm
City Manager
City of Daytona Beach
301 S. Ridgewood Ave.
Daytona Beach, FL 32114

Subject: **Water and Wastewater Utility Rate Study – Fiscal Year 2021**

Dear Mr. Chisholm:

Raftelis Financial Consultants, Inc. ("Raftelis") is pleased to submit this report for your review and consideration regarding the preparation of a ten- (10) year financial forecast encompassing October 1, 2020 through September 30, 2030, (the "Financial Forecast") for the water and wastewater utility system (the "System") operations on behalf of the City of Daytona Beach, Florida (the "City") and evaluation of the retail and wholesale water and wastewater rates, reclaimed water rates, capital facilities fees (impact fees), and certain miscellaneous charges imposed by the City primarily for customer-requested services. The primary purpose of the development of the Financial Forecast was to identify the ability of the System's operating revenues (derived essentially from monthly rates for service) to adequately fund the expenditure requirements of the System. The expenditure requirements include the payment of the ongoing operation maintenance, and repair (operating) expenses and the funding of the ten- (10) year capital improvement program as identified by the City which includes the payment of existing and future debt pledged from the revenues of the System, and maintain a positive financial position to minimize financial risk and attract capital at low interest rates.

This attached report includes: i) a discussion of the information relied upon in the development of the financial forecast; ii) a discussion of the significant assumptions used in the development of the Financial Forecast; iii) an analysis of the ability of revenues of the System to meet the estimated operating expenses and capital expenditure funding requirements; a discussion of the information, assumptions, and results associated with the preparation of the proposed monthly water, wastewater, and reclaimed water retail service rates; iv) a discussion regarding the development of the proposed wholesale water, and wastewater rates; v) a discussion about the preparation of the proposed capital facilities fees (Impact Fees); and vi) a discussion about the development of the proposed connection fees (meter installations and wastewater main taps) and other utility miscellaneous fees. The analysis is based on detailed financial information provided by City staff, including but not limited to, customer / property statistical data, annual financial and budgetary data, fixed asset information, system engineering studies (Master Plan), as well as other information provided by the City relative to the development of the capital program.

Based on the Financial Forecast as developed by Raftelis, it is recommended that System's rate structure and the level of rates should be adjusted to reflect the identified cost of service of providing each service type during the projection period delineated in our report, thus strengthening the rational nexus between

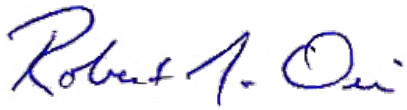
the amounts charged to each customer class and the utility services being provided. Additionally, the Financial Forecast identified that the continued application of the City's existing annual inflationary rate adjustment policy (Index adjustments) should be sufficient to fully fund the revenue requirements of the System during the Forecast Period. It is anticipated that the recommended rates and fees will be sufficient to maintain operating margins, increase system revenue stability, and provide for the continuation of capital re-investment to the System to replace and upgrade utility assets to promote long-term high-quality service and rate sustainability.

Events may occur during the Forecast Period that could have an effect on the financial projections presented in this report, and such effects could be material, which may alter our forecasts and the ability of the recommended rates (or rate plan) to meet the identified expenditure funding needs. As such, it is recommended the City continue to annually review the System's financial condition to monitor the potential need for any additional rate adjustments or to promote changes in the near-term funding requirements from rates in the future.

We appreciate the assistance provided by the City with respect to the preparation of this report.

Very truly yours,

**Raftelis Financial Consultants, Inc.**



**Robert J. Ori**
*Executive Vice President*

**Ryan Smith**
*Manager*

RS / dc
Attachments

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# EXECUTIVE SUMMARY

## INTRODUCTION

**Figure 1: Location Map**

The City of Daytona Beach, Florida (the "City") is responsible for producing and distributing safe drinking water and providing sewage collection and disposal throughout its service area. The City owns, operates, and maintains water and wastewater facilities that serve the corporate limits of the City of Daytona Beach and certain areas of neighboring municipalities and unincorporated Volusia County (the "System").

Daytona Beach is located on the central eastern coast of Florida. Figure 1 illustrates the location of Daytona Beach.

The City's service area is approximately 85 square miles. The City's water facilities include raw water supply wells; the Ralph Brennan Water Treatment Plant ("WTP"), which has a design capacity of 24 million gallons per day (maximum daily flow); the transmission and distribution conveyance system which also includes hydrants, meters and services; and storage and re-pumping facilities (the "Water System"). The City currently supplies drinking water to a population of approximately 73,000. The City also owns, operates, and maintains wastewater facilities that provide service to approximately 32 square miles. The City's wastewater facilities include: two wastewater treatment facilities, force main and gravity sewer transmission and collection system which also includes manholes and laterals; wastewater pumping stations, and a reuse quality water distribution system (the "Wastewater System" and, collectively with the Water System, the "System").

The City's water and wastewater utility system is established as a utility enterprise fund. As such the System should have revenues equal to the cost of services provided by the System and the City should establish rates sufficient to cover the cost of operating, maintaining, repairing, and financing the System (referred to as the "revenue requirements"). 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 be financed or recovered primarily through user charges."*

### Observations and Recommendations Summary

The primary objective of the City was to review the rate recovery methodology of the existing rates to identify if any changes in cost recovery methods should be made and to assure the rates fully funded the identified cost of providing service. As such, the City authorized Raftelis Financial Consultants, Inc. (Raftelis) to prepare the Water and Wastewater Utility Rate Study (the "Study") in order to review the sufficiency of the revenues and the ability to fully fund the financial requirements of the System and to redesign rates as necessary to equitably recover the costs of providing service. Based on our review of the rates for service, as more fully discussed in the accompanying report, we offer the following observations and recommendations.

1. Based on the results of the revenue sufficiency analysis which prepared a forecast of the System's revenue requirements, including the capital improvement funding plan (the "Financial Forecast") which encompassed a ten (10) year period beginning October 1, 2020 and ending September 30, 2030 (the "Forecast Period"). The Financial Forecast identified that the existing rates in effect for Fiscal Year 2022 will not be sufficient to meet such needs of the System and that the rates for monthly utility service will need to be increased. It is recommended the City continue the existing practice of annually adjusting the monthly retail service rates for inflation. The Financial Forecast estimated that the following inflationary adjustments would be applied for each fiscal year during the Forecast Period:

**Annual Percent Rate Adjustment**

| Fiscal Year | Percent [1] |
|---|---|
| 2022 | 0.0% |
| 2023 | 2.9% |
| 2024 | 2.9% |
| 2025 | 2.9% |
| 2026 | 2.9% |
| 2027 | 2.9% |
| 2028 | 2.9% |
| 2029 | 2.9% |
| 2030 | 2.9% |

[1] Amounts shown based on the historical change to the Water, Sewer, and Trash Collection Services Index (Series ID CUSR0000SEHG) as published by the United States Bureau of Labor Statistics, which has been utilized by the City historically when applying inflationary rate adjustments.

Although an increase has been identified, based on discussions with the City it is recommended that the City not adjust rates during Fiscal Year 2022. Since one component of this Study was to re-structure the monthly retail service rates to improve revenue stability and the equitability in the cost of providing service as more fully discussed in this report, it is recommended that any increase in rates be implemented beginning on or about October 1, 2021 (beginning of Fiscal Year 2022). The City should also continue its policy of the annual application of the price index inflationary rate adjustment to the monthly rates for service for the remainder of the Forecast Period. For the purposes of developing the Financial Forecast, Raftelis recognized an annual price index adjustment of 2.9%, which is consistent with the City's most recent rate adjustment implemented on October 1, 2020. It is realized that the actual index applied annually to the monthly rates for utility service may be different than that assumed in the development of the Financial Forecast and the City should closely monitor the financial results of the System.

2. A review of the recovery of costs by rate structure component (monthly base fee and the consumption charge) for the Fiscal Year 2021 was performed and it is recommended that the rate structure be modified to i) reflect a structure that is more common in the industry and which generally follows the ratemaking methods used by the Florida Public Service Commission ("FPSC"); ii) that more equitably recover the costs of providing service based on the demographics of the customers and the demands of such customer; and iii) provide a stronger water conservation pricing incentive consistent with the requirements of the St. Johns River Water Management District associated with the water consumptive use permitting process. With respect to the monthly base charge, which serves as a "readiness-to-serve" charge, the fees are recommended be adjusted to

recognize that the requirements to provide service to different customers types and customer sizes have a lot of diversity and should be priced accordingly (which is substantially different than the existing base fee structure). This proposed base fee will be based on an Equivalent Residential Connection ("ERC"), which is consistent with the demand requirements needed to service a typical Single-Family Customers of the System. Based on the specific characteristics of the other accounts, an ERC value is assigned to the other customers which provides the basis for the determination of the base fee and which is consistent with the determination of the ERC base fee value (for the single-family residential class).

An ERC for rate purposes is currently defined as usage of 7,000 gallons per month predicated on an implied level of service (generally expressed on a "gallons per day" basis per ERC). For the Multi-Family residential customer class, it is recommended that the ERC value be based on the allocated capacity required to serve each residential dwelling unit associated with each individually metered multi-family account. Additionally, it is recommended that the ERC value for commercial customers be based on the instantaneous demands of their domestic service line in comparison to that of the typical residential single-family account (i.e., 3/4-inch); These instantaneous demand values are based on information published by the American Water Works Association ("AWWA") and used by utilities, including the FPSC in the establishment of base charges for the commercial class. A summary of the ERC factors for each customer class and the corresponding base fees for Fiscal Year 2022 are as follows:

**Summary of Equivalent Residential Connection Factors and Recommended Base Fees**

| Meter Size | ERC Factor | Water Base Fee | Wastewater Base Fee |
|---|---|---|---|
| Single-Family Residential – per Dwelling Unit | 1.00 | $9.07 | $8.87 |
| | | | |
| Multi-Family Residential – per Dwelling Unit | 0.80 | $7.26 | $7.09 |
| | | | |
| Commercial – ERCs per Meter Size: [1] | | | |
| 3/4-inch | 1.00 | $9.07 | $8.87 |
| 1-inch | 1.67 | 15.15 | 14.80 |
| 1-1/2-inch | 3.33 | 30.23 | 29.53 |
| 2-inch | 5.33 | 48.38 | 47.27 |
| 3-inch | 10.00 | 90.77 | 88.68 |
| 4-inch | 16.67 | 151.32 | 147.81 |
| 6-inch | 33.33 | 302.55 | 295.54 |
| 8-inch | 53.33 | 484.11 | 472.89 |
| 10-inch | 76.67 | 695.97 | 679.84 |

[1] Based on meter flow relationships as published by the American Water Works Association.

3. It is recommended that the City adopt a tiered volumetric rate structure in order to promote water conservation and to be in compliance with the consumptive use permit requirements of the St. Johns Water Management District which requires the City to implement a conservation-promoting rate structure. Raftelis, developed a water use structure which: i) developed applications for each customer class (residential, commercial, multi-family); ii) set the level of each tier equal to the monthly level of service for the single-family and multi-family residential customer classes; and iii) developed a consumption (water use) tier structure to provide a nexus to water use and the allocation of capacity (i.e., establishment of the demand per ERC). It is recommended that

the conservation rate structure only be applied to residential service which generally as discretionary (non-essential use), which is generally targeted with the water conservation pricing incentives. The commercial customers generally do not have a lot of discretionary use based on the development of the properties coupled with the incentive to make a profit by reducing operating costs (i.e., water use). Below is a summary of the recommended volumetric tiered rate structure and rates per 1,000 gallons:

**Summary of Recommended Volumetric Rate Structure and Rates per 1,000 Gallons**

| Meter Size | Water | Wastewater |
|---|---|---|
| Single-Family – per Dwelling Unit: | | |
| 0 - 7,000 Gallons | $5.17 | $8.67 |
| 7,001 - 14,000 Gallons | 6.47 | 8.67 |
| 14,001 Gallons and Above | 8.06 | 8.67 |
| Multi-Family – per Dwelling Unit: [1] | | |
| 0 - 6,000 Gallons | $5.17 | $8.67 |
| 6,001 - 12,000 Gallons | 6.47 | 8.67 |
| 12,001 Gallons and Above | 8.06 | 8.67 |
| Commercial: | | |
| All Gallons [2] | $5.60 | $9.52 |

[1] Gallons included in each tier have been reduced to match the 0.8 ERCs prescribed to each multi-family dwelling unit which is consistent with the application of the base fee.
[2] Water rates shown reflect the average unit cost of volumetric water per 1,000 gallons.

4. The average single-family (individually metered) residential customer uses approximately 4,000 gallons of monthly water and wastewater service. The proposed Fiscal Year 2022 rates will result in a monthly decrease to the average residential customer as follows:

**Single-Family Residential Service – Change in Bills with Usage of 4,000 Gallons [1]**

| | Water Bill | Wastewater Bill | Total Bill |
|---|---|---|---|
| Current Rates (FY 2021) | $35.71 | $45.45 | $81.16 |
| Proposed Rates (FY 2022) | 29.75 | 43.55 | 73.30 |
| Difference: | | | |
| Amount | ($5.96) | ($1.90) | ($7.86) |
| Percent | (16.7%) | (4.2%) | (9.7%) |

[1] Rates reflect inside-the-City rates for service for both the current and proposed rates.

As can be seen above, the water and wastewater utility bill for the average single-family residential customer will experience a decline in their monthly bill. Approximately 92% of single-family residential bills are rendered equal to or below 7,000 gallons per month. Based on a more detailed analysis which will be discussed in further detail later in this report, single-family residential customers will see an average reduction of $7.00 per month. The proposed Fiscal Year 2022 rates for the City are projected to remain generally competitive and slightly below average when compared to the rates charged for similar service by other neighboring utilities. A comparison of the existing and proposed rates with a survey of other local public utilities is shown on Tables 2-5 through 2-7 at the end of Section 2 of the report.

5. It is recommended that the City adjust the reclaimed water fees and structure in order to fully recover the estimated cost of providing reclaimed water service to the City's retail customers. Currently, the City charges for reclaimed water service based on a rate per irrigable acre on a customer's parcel, where the minimum number of acres assessed is equal to one acre (i.e., the minimum bill). The City reports that several of the reclaimed water accounts are metered and each unmetered existing and new account connecting to the reclaimed water system will be metered which we believe is a proper business decision. Raftelis analyzed the wastewater system's operating expenditures in order to identify the operating costs required to provide reclaimed water service. Based on that analysis it is recommended that the City adopt a base fee per meter size and a commodity fee per 1,000 gallons of metered reclaimed water. This structure would be consistent with the recommended potable water rate structure since reclaimed water is an alternative water resource. The base fee has been calculated to recover: i) the cost of the meter, meter vault, back-flow preventor, and other miscellaneous parts required to provide metered service; ii) the cost of monthly metering and billing; and iii) the cost of bi-annual backflow preventor inspections and testing (which is required for all potable water service lines on a parcel which also has reclaimed water service). Two commodity fees (per 1,000 gallons) have been calculated to recover the cost of providing either high pressure or low pressure reclaimed water service (e.g., annual operating costs for treatment and transmission). Although the City currently does not have the capability to meter all its reclaimed water customers; the City plans to install meters for all reclaimed water service in order to property monitor reclaimed water use and availability of resources and to provide for the implementation of the recommended rate structure. Below is a summary of the proposed reclaimed water rates:

**Summary of Recommended Reclaimed Water Rate Structure**

| Meter Size | Reclaimed Water Rates– Fiscal Year 2022 |
|---|---|
| Base Fee – per Meter Size: | |
| 1-inch | $6.03 |
| 2-inch | 11.18 |
| 4-inch | 51.08 |
| 6-inch | 62.40 |
| 8-inch | 106.40 |
| 10-inch | 124.97 |
| Commodity Fee – per 1,000 Gallons: | |
| High Pressure Service | $1.52 |
| Low Pressure Service | 1.10 |

6. It is recommended that the City adjust the raw water fees and structure in order to recover the actual cost of providing raw water service to the City's existing raw water customers. Currently, the City charges for raw water service by a flat base fee of $15.17 per month and a commodity fee of $0.50 per 1,000 gallons of metered raw water service. Raftelis analyzed the water system's operating expenditures in order to identify the operating costs required to provide raw water service. Based on that analysis it is recommended that the City adjust the base fee per meter size consistent with the potable water base fees and adjust the commodity fee to $0.88 per 1,000 gallons. The base fee has been set equal to the potable water base fees since the requirements to provide high pressure raw water service are consistent with providing potable water service. The commodity fee has been calculated to recover: i) all of the primary water system operating expenditures excluding costs associated with water treatment; and ii) the cost of capital reinvestment in the City's water transmission system. The calculation of the raw water commodity fee can be seen in greater detail on Table 4-9 at the end of Section 4 to this Report.

7. It is recommended that the City adjust the current capital facilities fees in order to account for the significant existing investment the City has in its water and wastewater system infrastructure and the planned improvements to the System in the near future. Capital facilities fees, commonly referred to as impact fees in the utility industry are fees that assessed to new development (customer growth) which recover the cost of capacity in the system. A utility must build and maintain water and wastewater treatment and transmission capacity and have it available when a new customer or development requests service; capital facilities fees help to link that cost to the new customer. Based on a detailed analysis of the System's existing fixed assets and the capital improvement program, the following capital facilities fees were calculated and are being proposed.

**Summary of Existing and Proposed Capital Facilities Fees [1]**

| | Existing | Proposed | Change – Amount | Change – Percent |
|---|---|---|---|---|
| Water Capital Facilities Fee per ERC | $1,376.00 | $1,580.00 | $204.00 | 14.8% |
| Wastewater Capital Facilities Fee per ERC | 1,825.00 | 2,560.00 | 735.00 | 40.3% |
| **Combined Capital Facilities Fees per ERC** | **$3,201.00** | **$4,140.00** | **$939.00** | **29.3%** |

[1] Amounts shown derived from information provided on Tables 3-3 and 3-5 at the end of Section 3 of this report for the Water and Wastewater Systems, respectively.

8. It is recommended that the City adopt wholesale water and wastewater rates which would be available to any existing and new wholesale customers. Raftelis evaluated the System's operating expenditures and capital reinvestment needs in order to calculate a commodity-only wholesale water rate of $2.64 per 1,000 gallons and wholesale wastewater rate of $3.59 per 1,000 gallons. It is further recommended that the City adopt minimum criteria for the determination of a long-term wholesale customer. This criteria should consider the following: i) the user must enter into a wholesale agreement with a specific term based on the service being requested (e.g., 20 to 30 years with renewal options); ii) the customer must extend service to the point of delivery (water) / point of collection (wastewater) (i.e., the metering point); iii) the customer purchases the wholesale service on the sole basis for providing retail service to its customers and will not provide a pass-through of the purchased service (purchases for resale) from the City on a wholesale basis to another entity without the consent of the City (service is being provided to retail customers only); and iv) the customer must either be a local government or a private utility regulated by the FPSC (i.e., a recognized utility system that is regulated).

9. The City charges other fees and charges for specific customer requests (e.g., initiation of a service or a request for connecting to the System) or a result of specific customer actions (e.g., late payment) and these fees are commonly referred to as miscellaneous service fees. It is recommended the City adjust the miscellaneous service fees, water tap (physical connection) fees, and sanitary sewer tap (physical connection) fees to recover the full cost of providing these services to existing and prospective customers. Raftelis analyzed the cost of providing service for each fee by identifying the current costs of materials used in each task (e.g., cost of meters and meter vaults for water tap fees) and interviewed utility staff to identify the personnel involved and time required to complete each task. Based on this analysis the following fees are recommended for adoption by the City:

**(Remainder of page intentionally left blank)**

## Existing and Proposed Water Tap Fees, Sanitary Sewer Tap Fees, and Miscellaneous Service Fees

| | | | Difference | |
|---|---|---|---|---|
| **Meter and Tap Size** | **Existing** | **Proposed** | **Amount** | **Percent** |
| Water Tap Fees: [1] | | | | |
| Domestic Potable Water Service: | | | | |
| 3/4-Inch Meter | $1,606 | $1,870 | $264 | 16% |
| 1-Inch Meter | 2,108 | 2,370 | 262 | 12% |
| 1 1/2-Inch Meter | 2,784 | 4,265 | 1,481 | 53% |
| 2-Inch Meter | 3,315 | 4,310 | 995 | 30% |
| 4-Inch Meter | 11,407 | 13,655 | 2,248 | 20% |
| 6-Inch Meter | 20,433 | 14,860 | (5,573) | (27%) |
| 8-Inch Meter | 20,299 | 22,015 | 1,716 | 8% |
| 10-Inch Meter | 22,686 | 37,890 | 15,204 | 67% |
| Larger than 10-Inch | Based on Actual Costs as Determined by the City | | | |
| | | | | |
| Reclaimed Water Service (Proposed): | | | | |
| 1-Inch Meter | N/A | $1,055 | N/A | N/A |
| 2-Inch Meter | N/A | 2,610 | N/A | N/A |
| 4-Inch Meter | N/A | 6,830 | N/A | N/A |
| 6-Inch Meter | N/A | 8,880 | N/A | N/A |
| 8-Inch Meter | N/A | 14,600 | N/A | N/A |
| 10-Inch Meter | N/A | 16,950 | N/A | N/A |
| | | | | |
| Sanitary Sewer Tap Fees: [1] | | | | |
| Residential Subdivisions | $341 | $450 | $109 | 32% |
| All Other Properties | 1,606 | 1,835 | 229 | 14% |
| | | | | |
| Other Miscellaneous Fees and Charges: [2] | | | | |
| Service Transfer Fee | $7.50 | $30.00 | $22.50 | 400% |
| Reconnect Charge | 20.00 | 25.00 | 5.00 | 20% |
| Tampering Charge | 12.50 | 70.00 | 57.50 | 460% |
| Service Charge | 22.50 | 70.00 | 47.50 | 211% |
| Boot Charge | 35.00 | 60.00 | 25.00 | 71% |
| Steely Charge | 11.40 | 60.00 | 48.60 | 426% |
| Pull Meter Charge | 35.00 | 35.00 | 0.00 | 0% |
| Lock Charge | 35.00 | 130.00 | 95.00 | 271% |

_____

[1] The actual calculations of the proposed water tap fees and sanitary sewer tap fees including, estimated manhour, material, and equipment, and overhead costs can be seen in greater detail on Table 5-1 at the end of Section 5 to this report.

[2] The actual calculations of the other miscellaneous fees and charges including, estimated manhour, material, and equipment, and overhead costs can be seen in greater detail on Table 5-2 at the end of Section 5 to this report.

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# SECTION 1 – REVENUE SUFFICIENCY EVALUATION

## INTRODUCTION

On behalf of the City of Daytona Beach, Florida's (the "City") water and wastewater utility system (the "System"), Raftelis Financial Consultants, Inc. ("Raftelis") was retained to prepare a ten- (10) year financial forecast (the "Financial Forecast") encompassing October 1, 2020 through September 30, 2030 (the "Forecast Period") of System operations and sufficiency of the existing rate revenues to fully fund the identified requirements of the System. Specifically, Raftelis was tasked with analyzing the customer billing attributes and corresponding revenue requirements (expenditure and funding needs) of the System, develop a capital expenditure funding plan, and identify the necessary rate adjustments for the Forecast Period and evaluate the corresponding estimated financial position of the System.

The City has established the operation, management and financial reporting of the System operating and financial activities as an enterprise fund (the "enterprise fund"). As such, all revenues and expenses are generally reported separately for the System and it should generally have revenues equal to the costs of the services provided. The City should attempt to establish rates that are always sufficient to cover the operating expenses, identified capital expenses, and the maintenance of operating, capital and other reserves as may be necessary based on the strategic plans and objectives of the City. With respect to establishing the System as an enterprise fund, 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.*

General accounting policies and prudent utility management recommend that the System have revenues (financial resources) at least equal to the costs of providing services by the City's Utility Department.

The remainder of this section provides a discussion of the Financial Forecast analysis methodology, the water and wastewater rates for service, historical and projected customer statistics or billing determinates, identification of the revenue requirements and estimated sufficiency of the existing rates, and provides a summary of the financial trends and position of the System.

## FINANCIAL FORECAST ANALYSIS METHODOLOGY

In order to evaluate the existing and forecasted financial position of the System the following methodology was recognized:

1. An evaluation of the service area customer and sales (metered water use and wastewater flow) requirements for the water and wastewater system (the "System") was performed. This included a review of recent billing statistics or billing determinants for the customers served by the System such that: i) a representative forecast of System needs from a financial standpoint could be prepared; and ii) a projection of rate revenues consistent with the projected service area needs could be developed.

2. A projection of the Net Revenue Requirements from rates, which equates to the expenditure requirements funded from the annual revenues produced by the monthly retail water and wastewater rates, was analyzed. A summary of the definition of the Net Revenue Requirements is summarized below:

| | |
|---|---|
| + | Cost of Operation and Maintenance |
| + | Debt Service Payments (Existing) |
| + | Fund Transfers Payments |
| + | Capital Project Financing (Additional Indebtedness) |
| + | Working Capital Reserve Deposits / Financial Compliance |
| – | Other Operating Revenue / Working Capital Reserve Use |
| – | Interest Income |
| = | Net Revenue Requirements (Funded from Water and Wastewater Rates) |

3. Included as a component of Net Revenue Requirements was the development of a comprehensive ten-year capital expenditure funding plan for the capital projects identified in the Water and Wastewater Capital Improvement Program (the "CIP"). The CIP was prepared and provided by City staff and it identified the capital projects that are planned to be commenced(funded) during the Forecast Period. These projects totaled $202,361,000.

4. The funding of these capital improvements recognized the following parameters: i) the use of available operating reserves or other available cash balances as a first priority (above targeted reserve balances); and ii) the recognition of a pay-as-you-go ("PAYGO") capital funding program (funded by deposits to the System's existing Renewal, Replacement, and Improvement Funds [Funds 425 and 428], Construction Fund, and Capital Facilities Fees Funds) to finance capital projects that benefit the existing rate payers. The use of additional debt / loans was utilized during the capital funding analysis with City staff, to fund large expenditures with extended service lives (leveraging of System revenues to reduce annual expenditure funded from rates) and to provide a rational nexus between the revenues received from customers that will receive a benefit from those assets and the payments on such debt service.

5. In addition, the cash position of the System was evaluated and taken into consideration through the identification of targeted minimum ending cash balances in order to adequately reserve working capital balances (reduce financial risk) and provide for the anticipated capital funding needs of the System.

6. An evaluation of the financial position of the System to minimize financial risk, promote a strong credit balance, and to provide for rate sustainability over the long-term was prepared.

7. The necessary System rate adjustments that would be required to fund the identified Net Revenue Requirements, CIP, and meet the overall financial needs of the System was estimated.

## EXISTING WATER AND WASTEWATER SYSTEM RATES

The System's water and wastewater rates that are currently in effect were implanted on October 1, 2020. The rates have historically been adjusted annually based on the percentage change between June of the current year and June of the preceding year of the Water, Sewer, and Trash Collection Services Index (Series ID CUSR0000SEHG) as published by the United States Bureau of Labor Statistics (the "Annual INDEX Adjustment") to provide an inflationary adjustment in an effort to maintain operating margins and overall revenue stability. For Fiscal Year

2021, the Annual Index Adjustment was calculated at 2.90%, which was applied to all service rates and charges for bills rendered on or after October 1, 2020. The existing rates are based on the various attributes of the customer classifications, meter size, and monthly metered water use. The following is a summary of the current annual System rates for service as delineated in the Rate Resolution:

**Summary of Existing Annual Rates for Water and Wastewater Service [1]**

| Customer Class | Water Service | Wastewater Service |
|---|---|---|
| **Base Charges** | | |
| Customers Served by 3/4-Inch to 2-Inch Meters | $12.07 | $4.73 |
| Customers Served by Meters Greater than 2-Inch | 16.12 | 4.73 |
| **Consumption Charges (per 1,000 Gallons of Metered Water)** | | |
| Minimum - 0 – 1,000 Gallons | $5.91 | $10.18 |
| 1,001 Gallons and Up | 5.91 | 10.18 |

[1] Rates shown are as adopted by the Rate Resolution for Fiscal Year 2021 "Inside City" service. For all customers located outside of the City's jurisdictional boundaries the City applies a surcharge of 25% for customers located on the Mainland and 33% for customers located on the South Peninsula.

As can be seen above, the rates are not structured by customer class or reflect the service attributes (e.g., meters, conservation rate structure) but are considered uniform by account only. This rate structure is not considered as being typical in the State.

## CUSTOMER DEMOGRAPHICS AND REVENUES

As previously mentioned, the existing rates are billed based on the class of customer and the meter size for the commercial customer class. Tables 1-1 and 1-2 at the end of this report summarizes the existing and projected water and wastewater customers based on the customer billing data as provided to Raftelis by the City and estimates of additional customers from new development within the City's water and wastewater service area. This forecast served as the basis for the determination of the revenues to be derived from monthly user fees.

The following is a summary of the billing attributes by class based on the evaluation of the Fiscal Year 2019 and 2020 billing data provided by City staff. It should be noted that at the time of the billing evaluation Fiscal Year 2019 represented the most recently completed fiscal year for which the revenues had been verified by the City's external auditors. The projections included in Tables 1-1 and 1-2 provide the basis of the calculation of the existing and future revenues from existing rates as shown on Tables 1-3, 1-11, 1-12, 1-13, and 1-14. The table below summarize the estimated Fiscal Year 2020 water accounts and metered flow:

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## Summary of Fiscal Year 2020 Water and Wastewater Customer and Usage Demographics [1]

| Customer Class | Water | | | Wastewater | | |
|---|---|---|---|---|---|---|
| | Accounts | ERCs | Usage [2] | Accounts | ERCs | Usage [2] |
| **Retail Service:** | | | | | | |
| **Inside City:** | | | | | | |
| Residential | 18,801 | 18,801 | 885,527 | 17,289 | 17,289 | 700,205 |
| Multi-family – Dwelling Units | 1,490 | 21,242 | 951,619 | 1,287 | 17,171 | 741,798 |
| Commercial | 2,119 | 12,733 | 1,314,030 | 1,783 | 10,437 | 1,070,820 |
| **Total Inside City** | **22,410** | **52,775** | **3,151,176** | **20,359** | **44,897** | **2,512,822** |
| **Outside City – Zone 1 (Mainland):** | | | | | | |
| Residential | 2,654 | 3,318 | 102,218 | 706 | 939 | 38,700 |
| Multi-family – Dwelling Units | 29 | 240 | 19,204 | 9 | 13 | 6,866 |
| Commercial | 458 | 573 | 57,632 | 131 | 506 | 23,431 |
| **Total Outside City – Zone 1 (Mainland)** | **3,141** | **4,130** | **179,054** | **846** | **1,458** | **68,997** |
| **Outside City – Zone 2 (South Peninsula):** | | | | | | |
| Residential | 191 | 254 | 8,508 | N/A | N/A | N/A |
| Multi-family – Dwelling Units | 83 | 1,645 | 98,614 | N/A | N/A | N/A |
| Commercial | **125** | **166** | **49,062** | **N/A** | **N/A** | **N/A** |
| **Total Outside City – Zone 2 (South Peninsula)** | 399 | 2,066 | 156,184 | N/A | N/A | N/A |
| **Wholesale Service – City of South Daytona** | 4 | 3,860 | 352,207 | 3 | 4,771 | 435,368 |
| **Total System** | **25,954** | **62,831** | **3,838,621** | **21,208** | **51,126** | **3,017,187** |

[1] Amounts shown derived from information provided on Tables 1-1 and 1-2 at the end of this report.
[2] Amounts shown presented in 1,000 of gallons.

As can be seen on the prior table, the Residential Single-family Customers comprise approximately 83% of the total estimated water accounts but make up 36% of the total Equivalent Residential Connections ("ERCs") and 28% of the total metered water consumption. The Multi-family and Commercial customers have a greater utilization of service per account as compared to the Single-family Customers. The average multi-family and commercial account represents 15.2 ERCs and 5.2 ERCs respectively. This relationship is normal in the utility industry since they oftentimes represent larger customers when compared to the single-family class (where one account generally equates to one ERC).

Based on discussions with Utility staff and a meeting with the City's Planning and Development Department, the Financial Forecast recognized new development (customer growth) based on projects that are either currently under construction or nearing completion in the planning process and minor customer additions in the later years of the Forecast Period. For the Forecast Period, the total number of customer accounts are projected to increase approximately 2.1% annually and the corresponding increase in ERCs is projected to increase approximately 1.4% annually during the Forecast Period.

The majority, or approximately 70% of the City's customers receive both water and wastewater service, and the wastewater consumption patterns are generally consistent with water. This difference in accounts served between the two utilities is primarily related to irrigation services (where sewer is not billed) and that City provides a reduced amount of wastewater service to the Outside City service territories (Zones 1 and 2).

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Based on the customer demographics as discussed in the previous section, the projected revenues from System rates for the Forecast Period can be found on Table 1-3 at the end of this report, and are summarized below:

### Summary of Projected Revenues from Existing Water and Wastewater Rates [1]

| | Fiscal Year Ending September 30, (Amounts Shown in $000s) [1] | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Description** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** |
| Water System Rate Revenue | | | | | | | | | | |
| Inside City – Zone 0 | $21,309 | $21,938 | $22,587 | $23,085 | $23,322 | $23,417 | $23,485 | $23,537 | $23,669 | $23,889 |
| Outside City – Zones 1 and 2 | 2,745 | 2,772 | 2,799 | 2,826 | 2,853 | 2,880 | 2,907 | 2,935 | 2,962 | 2,962 |
| Wholesale Service | 740 | 747 | 754 | 761 | 768 | 775 | 782 | 789 | 796 | 803 |
| Total Water System Rate Revenue | $24,794 | $25,457 | $26,141 | $26,672 | $26,943 | $27,072 | $27,174 | $27,261 | $27,427 | $27,654 |
| | | | | | | | | | | |
| Wastewater System Rate Revenue | | | | | | | | | | |
| Inside City – Zone 0 | $26,736 | $27,582 | $28,419 | $29,029 | $29,314 | $29,434 | $29,514 | $29,575 | $29,726 | $29,843 |
| Outside City – Zone 1 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 |
| Wholesale Service | 1,445 | 1,458 | 1,472 | 1,485 | 1,498 | 1,511 | 1,524 | 1,541 | 1,559 | 1,559 |
| Total Wastewater System Rate Revenue | $28,932 | $29,791 | $30,641 | $31,264 | $31,562 | $31,695 | $31,789 | $31,867 | $32,035 | $32,152 |

[1] Amounts shown derived from information provided on Table 1-3 at the end of this report.

## PROJECTIONS OF SYSTEM REVENUE REQUIREMENTS AND OPERATING RESULTS

For the purpose of the Financial Forecast and as previously mentioned, a projected ten-year study period has been utilized for the determination of the water and wastewater system revenue requirements. The objective of using this Forecast Period is to determine the potential rate levels that will ensure continuing and adequate service to meet future period requirements. It was determined that the revenue requirements for this analysis would be predicated on the projected utility costs for the ten-year period ending September 30, 2030 (previously defined as the "Forecast Period"). This forecast of System operations was prepared in order to provide a general surety to the City that the water and wastewater rates would be adequate in the future to meet all of the estimated System expenditure needs, satisfy any bond / loan rate covenant requirements, and to fully fund the capital improvement program as determined with the City and its consulting engineer during the course of this study.

The classification of revenue requirements can be organized into five main categories: i) operation and maintenance expenses (adjusted to exclude depreciation and amortization expenses); ii) annual principal and interest payments on existing debt; iii) funding of the capital improvement program; iv) deposits to working capital reserves and other funds to maintain or meet management objectives / policies regarding financial position (reduce financial risk and promote creditworthiness of System); and v) transfers to the City's General Fund for funding of administrative and other services provided to the System from other City departments. The sum of these payments represents the gross revenue requirements of the System that are to be recovered from the available financial resources of the System, including rate revenues, other operating revenues, interest income, and available cash reserves.

The development of the estimated revenue requirements for the System required several assumptions and considerations, and the preparation of certain analyses relative to utility operations. The historical Fiscal Year 2019 operating results, preliminary Fiscal Year 2020 operating results, and the adopted Fiscal Year 2021 Budget and year-to-date (through November 2020) operating results served as the basis for the revenue requirement projections. For Fiscal Year 2021, the City provided Raftelis with a copy of the adopted budget, which after certain adjustments to

reflect known or anticipated changes and assumptions, served as the basis of the projection of the revenue requirements for the Forecast Period. Based on the forecast of customer system billing determinates, the assumptions and considerations as discussed in further detail later on in this section of this report and as summarized below with respect to the determination of projected water and wastewater system expenditures, the rate revenue surplus / (deficiencies) are anticipated to be as follows:

**Water and Wastewater System Revenue Sufficiency – For the Forecast Period [1]**

| Fiscal Year | Estimated Revenues Under Existing Rates | Total Revenue Requirements [2] | Annual Surplus / (Deficiency) | Projected Annual INDEX Adjustment | Surplus / (Deficiency) After Adjustments |
|---|---|---|---|---|---|
| 2021 | $57,260,376 | $58,828,541 | ($1,568,165) | 0.00% | ($1,568,165) |
| 2022 | 59,000,053 | 60,719,364 | (1,719,311) | 0.00% | (1,719,311) |
| 2023 | 60,792,713 | 60,853,631 | (60,918) | 2.90% | 1,511,782 |
| 2024 | 62,033,469 | 64,332,619 | (2,299,150) | 2.90% | 958,450 |
| 2025 | 62,783,853 | 66,340,941 | (3,557,088) | 2.90% | 1,449,412 |
| 2026 | 63,199,096 | 69,526,693 | (6,327,597) | 2.90% | 474,203 |
| 2027 | 63,450,618 | 71,391,375 | (7,940,756) | 2.90% | 712,944 |
| 2028 | 63,661,216 | 73,802,403 | (10,141,187) | 2.90% | 422,213 |
| 2029 | 64,059,820 | 76,990,811 | (12,930,992) | 2.90% | (356,192) |
| 2030 | 64,499,945 | 78,890,500 | (14,390,555) | 2.90% | 281,345 |

[1] Amounts shown derived from Table 1-13 at the end of this report.
[2] Revenue requirements represent the conglomeration of operating expenses, annual accrual basis debt service payments, deposits to the Renewal, Replacement, and Improvements Funds (which have been used for funding the capital improvement program), and other transfers (PILOT and transfers to the General Fund).

As illustrated in the above table and seen in greater detail on Table 1-13 at the end of this report, the existing Fiscal Year 2021 rates for service are not anticipated to provide sufficient revenue to fully fund the revenue requirements of the System during the remainder of the Forecast Period. It is recommended that the City continue to implement the Annual Index adjustments for Fiscal Years 2023 through 2030 to the retail service rates and charges to provide sufficient revenues to meet the needs of the System. The Financial Forecast does not recognize the application of the Annual Index adjustments to the Fiscal Year 2022 retail service rates. Forgoing the Index Adjustment was recognized to reduce the impact certain customer's monthly bills associated with the implementation of the proposed rates for monthly utility service. It should be mentioned that the proposed rates will be discussed in further detail in Section 2 of this Report. Additionally, it should be noted that the deficiencies projected for Fiscal Years 2021 and 2022 were considered acceptable by Raftelis as those years include larger debt service accruals than the remainder of the Forecast Period. These deficiencies represent a use of operating reserves and actual operating results may improve as compared to the Financial Forecast.

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## PRINCIPAL CONSIDERATIONS AND ASSUMPTIONS REGARDING PROJECTED OPERATING RESULTS

In making the projections and estimates summarized in this report, the principal considerations and assumptions made by Raftelis and the primary information and assumptions provided to us, or prepared by others, include the following:

1. The Adopted Fiscal Year 2021 Budget served as the basis for the financial forecast of operating expenses. Based on discussions with City staff and a detailed review of actual reported operating expenses for recent historical Fiscal Years 2019 and 2020, the Fiscal Year Budget was considered as being reasonable and could be relied upon in the determination of the expenditure needs of the System.

2. Projected revenues from current rates and charges for the System was based on the schedule of existing rates as adopted during the budget process by the City Commission for Services billed on or after October 1, 2020 (Fiscal Year 2021). Such rates were utilized in the calculation of the 2021 rate revenues and projected revenues under existing rates for the remainder of the Forecast Period. These rates served as support for the development of the recommended rate adjustments for Fiscal Year 2021 through 2030. A summary of projected sales revenues under the existing rates for monthly service was previously discussed in this report.

3. The projected direct and indirect operation and maintenance expenses as presented in Tables 1-6 and 1-7 were escalated for the Forecast Period based upon the application of several different escalation factors. Each expense projection was predicated on: i) the nature of the expense; ii) historical cost indices for similar expenses as published by the Bureau of Labor Statistics and the Congressional Budget Office; iii) review of the contractual arrangements of the System regarding the specific expense; and iv) discussions with staff. A summary of the escalation factors can be found on Table 1-8 at the end of this report. It should be noted that the overall effect of the chosen escalation factors increased the direct and indirect operating expenses by an annual compounded rate of approximately 3.33%. The table below provides a summary of the projection of operating and maintenance expenses during the Forecast Period, which can be seen in more detail on Tables 1-7 and 1-8 at the end of this report:

### Water and Wastewater Operating and Maintenance Expenses – For the Forecast Period [1]

| | Fiscal Year Ending September 30, (Amounts Shown in $000s) [1] | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Description** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** |
| **Water Operating Expenses:** | | | | | | | | | | |
| Customer Advocacy | $34 | $35 | $36 | $37 | $39 | $40 | $41 | $42 | $44 | $45 |
| Utility Accounting | 76 | 79 | 81 | 83 | 86 | 88 | 91 | 93 | 96 | 99 |
| Utility Billing | 1,032 | 1,066 | 1,101 | 1,135 | 1,170 | 1,204 | 1,240 | 1,275 | 1,311 | 1,349 |
| Public Works Engineering | 142 | 147 | 152 | 157 | 162 | 168 | 173 | 179 | 184 | 190 |
| Water and Wastewater Administration | 1,448 | 1,490 | 1,532 | 1,574 | 1,617 | 1,660 | 1,705 | 1,750 | 1,796 | 1,843 |
| Regulatory Compliance | 406 | 419 | 433 | 446 | 459 | 473 | 487 | 501 | 516 | 531 |
| Meter Services | 504 | 521 | 538 | 556 | 574 | 592 | 610 | 629 | 647 | 667 |
| Utilities Engineering | 321 | 332 | 343 | 354 | 366 | 377 | 389 | 401 | 413 | 426 |
| Ralph Brennan Water Plant #2 | 6,686 | 6,972 | 7,264 | 7,540 | 7,948 | 8,297 | 8,598 | 8,881 | 9,176 | 9,486 |
| Water Distribution | 3,085 | 3,178 | 3,271 | 3,364 | 3,458 | 3,554 | 3,651 | 3,748 | 3,848 | 3,950 |
| **Total Water Operating Expenses** | **$13,734** | **$14,239** | **$14,751** | **$15,247** | **$15,878** | **$16,453** | **$16,986** | **$17,499** | **$18,031** | **$18,585** |

*Table continued on following page.*

## Water and Wastewater Operating and Maintenance Expenses – For the Forecast Period [1] (cont'd.)

| Description | Fiscal Year Ending September 30, (Amounts Shown in $000s) [1] (cont'd.) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| **Wastewater Operating Expenses:** | | | | | | | | | | |
| Customer Advocacy | $28 | $28 | $29 | $30 | $31 | $32 | $33 | $34 | $35 | $37 |
| Utility Accounting | 107 | 110 | 114 | 117 | 121 | 124 | 127 | 131 | 135 | 138 |
| Utility Billing | 899 | 929 | 959 | 988 | 1,018 | 1,048 | 1,078 | 1,108 | 1,139 | 1,171 |
| Public Works Engineering | 270 | 279 | 289 | 298 | 308 | 318 | 329 | 339 | 350 | 361 |
| Water and Wastewater Administration | 1,981 | 2,038 | 2,096 | 2,154 | 2,212 | 2,272 | 2,333 | 2,395 | 2,458 | 2,522 |
| Regulatory Compliance | 754 | 779 | 803 | 828 | 853 | 878 | 905 | 931 | 958 | 985 |
| Meter Services | 410 | 424 | 438 | 452 | 467 | 482 | 497 | 512 | 527 | 543 |
| Utilities Engineering | 609 | 630 | 651 | 672 | 694 | 716 | 738 | 761 | 784 | 808 |
| Reuse Distribution Division | 1,303 | 1,345 | 1,387 | 1,429 | 1,473 | 1,517 | 1,561 | 1,605 | 1,651 | 1,697 |
| Bethune Point Plant #1 | 3,296 | 3,418 | 3,541 | 3,661 | 3,817 | 3,957 | 4,086 | 4,210 | 4,338 | 4,472 |
| Regional Wastewater Plant #2 | 6,093 | 6,320 | 6,550 | 6,771 | 7,068 | 7,332 | 7,570 | 7,796 | 8,032 | 8,277 |
| Central Maintenance | 1,673 | 1,733 | 1,794 | 1,853 | 1,929 | 1,998 | 2,061 | 2,123 | 2,186 | 2,252 |
| Sanitary Sewer Maintenance | 1,527 | 1,580 | 1,633 | 1,686 | 1,742 | 1,799 | 1,856 | 1,913 | 1,973 | 2,034 |
| **Total Wastewater Operating Expenses** | **$18,951** | **$19,614** | **$20,285** | **$20,942** | **$21,733** | **$22,472** | **$23,174** | **$23,857** | **$24,564** | **$25,298** |
| **Combined Total Operating Expenses** | **$32,685** | **$33,852** | **$35,036** | **$36,189** | **$37,610** | **$38,925** | **$40,160** | **$41,356** | **$42,596** | **$43,883** |

[1] Amounts shown derived from information provided on Tables 1-7 and 1-8 at the end of this report.

4. The System currently has one (1) outstanding senior lien debt obligation, the Utility System Refunding and Improvement Revenue Bonds, Series 2012 (the "2012 Bonds"). The City issued this bond in the principal amount of $54,450,000 in order to refinance prior debts and provide funding for certain capital improvement projects to the System. The 2012 Bonds were issued at an average coupon rate of approximately 4.95% and have semiannual interest payments due on May 1st and November 1st of each year and annual principal payment due on November 1st.Theannual debt service payment requirement of approximately $4,175,000 and matures on November 1, 2025. As of the date of this report, the City has $9,714,400 of outstanding principal balance on the 2012 Bonds. No additional senior lien debt was assumed to be issued during the Forecast Period (a discussion of the assumed subordinate debt will follow later in this section). Should the actual operating results or capital improvement program differ materially from what is included in this report, or if there are debt restructuring issues that may occur in the future, the City may reconsider the issuance of additional senior debt.

5. The System currently has seven (7) outstanding subordinate lien debt obligations including both Promissory Notes with banks and loans secured from the Florida Department of Environmental Protection's ("FDEP") low0interest State Revolving Fund ("SRF") program. The City assumed these debts in order to refinance and provide funding for certain capital improvement projects. The loans carry average interest rates ranging from 4.94% to 0.2%. Below is a summary of the currently outstanding subordinate lien debts of the System:

**(Remainder of page intentionally left blank)**

### Summary of Currently Outstanding (Existing) Subordinate Lien Debts of the System

| Subordinate Loan | Principal Outstanding October 1, 2020 | Average Annual Debt Service Payment | Average Interest Rate | Fiscal Year of Maturity |
|---|---|---|---|---|
| Ameris Bank Subordinate Utility System Revenue Note, Series 2016 | $3,745,000 | $568,000 | 3.7% | 2029 |
| Branch Banking and Trust Co. Loan 2017 | 15,504 | 2,154,000 | 4.9% | 2025 |
| State Revolving Fund Clean Water Loan 640900 | 8,958,445 | 1,225,855 | 3.9% | 2030 |
| State Revolving Fund Drinking Water Loan 640920 | 2,167,836 | 308,068 | 4.7% | 2030 |
| State Revolving Fund Clean Water Loan 640930 | 21,133,843 | 2,243,121 | 0.1% | 2030 |
| State Revolving Fund Clean Water Loan 640960 | 1,957,501 | 177,955 | 0.1% | 2031 |
| State Revolving Fund Clean Water Loan 640970 | 5,028,020 | 414,137 | 0.9% | 2033 |
| Total Subordinate Lien Loans | $43,006,149 | $7,091,136 | 1.5% | |

6. In order to provide a portion of total funding required to implement the Capital Improvement Program ("CIP") as identified on Table 1-10 at the end of this report, it is projected that the City will need to secure additional debt financing. Based on discussions with the City and for the purposes of the financial forecast, the capital funding plan recognizes the issuance of the capital funding plan recognizes the issuance of six (6) additional debts-related issues to fund the CIP. The projects that were selected to be funded were projects that would have long service lives and benefit future rate payers. It was assumed that these additional debts would be acquired through the FDEP SRF Loan Program. The SRF loan program provides several benefits to the System including favorable interest rates (as of December 2020 the average Drinking Water Loan and Clean Water Loan had an average interest rate of 1.40% and 0.29% respectively), no debt service payments being made until 6 months after construction has been completed (or three years from the initiation of the project), capitalized interest based only on the reimbursement to the project as made by the FDEP,, loan administration costs equal to 2.0% of the total project costs, and 20 year loan repayment periods. The SRF Loans are considered as subordinate debt to the City's outstanding 2012. Below is a summary of the proposed additional SRF Loans included in this Financial Forecast:

### Summary of Proposed (Additional) Subordinate Lien Debts of the System [1]

| Proposed Subordinate Line Loan | Initial Principal Balance [2] | Estimated Interest Rate | Average Annual Debt Service Payment |
|---|---|---|---|
| SRF Drinking Water Loan 2021 | $20,130,456 | 1.00% | $1,202,271 |
| SRF Clean Water Loan 2021 | 10,459,980 | 0.36% | 542,988 |
| SRF Clean Water Loan 2022 | 25,123,090 | 1.36% | 1,443,197 |
| SRF Clean Water Loan 2023 | 8,215,443 | 1.36% | 495,667 |
| SRF Clean Water Loan 2024 | 18,384,407 | 1.86% | 1,211,236 |
| SRF Clean Water Loan 2026 | 33,857,760 | 1.86% | 2,432,170 |
| Total Proposed Subordinate Lien Loans | $116,171,136 | | $7,327,529 |

[1] For each additional subordinate loan the projects to funded can be seen identified on Table 1-10 at the end of this report.

[2] The initial principal balance includes: the cost of the project funded; the 2.0% loan administration fee as charged by the SRF Loan Program and an estimate for capitalized interest based on the length of construction and the estimated interest rate.

7. The Bond Resolution that authorized the issuance of the 2012 Bonds contains a covenant that requires that the City make monthly transfers to the Renewal, Replacement, and Improvement Fund (the "RR&I Fund 425") equal to an amount not less than one-twelfth (1/12) of five percent (5%) of the Gross Revenues received during the preceding Fiscal Year. Additionally, the City Commission adopted Ordinance No. 07-91 on March 7, 2007, which requires the System to annually make an additional annual deposit to a second Renewal, Replacement, and Improvement Fund (the "RR&I Fund 428") equal to eight percent (8%) of the second preceding Fiscal Year's actual operating revenue. These transfers provide a prudent level of on-going Pay as you Go ("Pay-Go") funding for repairs, replacements, improvements, and betterments of the System. Raftelis is of the opinion that the continuation of these transfers should be maintained during the Forecast Period and will promote financial stability and continued quality service during the Forecast Period. In the development of the Financial Forecast, it was assumed that the City would deposit annually a combined amount averaging $8,340,000 from the Gross Revenues received by the System into the Renewal, Replacement, and Improvement Funds (Funds 425 and 428). Such transfers were based varied based on the estimated gross revenues during such Fiscal Year recognized in the calculation of the transfer amount as mentioned above. Table 1-9 provides a summary the assumed deposits amounts to the Renewal, Replacement, and Improvement Funds for the Forecast Period. It was assumed that the amounts transferred would be used to fund a portion of the capital improvement program as shown on Table 1-10 at the end of this report.

   The following is a summary of the annual transfers to the Renewal, Replacement, and Improvement Funds that were recognized during the Forecast Period:

**Summary of Transfers to the Renewal, Replacement, and Improvement Funds – For the Forecast Period [1]**

| Fiscal Year | RR&I Fund 425 | RR&I Fund 428 | Combined Deposit |
|---|---|---|---|
| 2021 | $2,764,291 | $4,335,041 | $7,099,332 |
| 2022 | 2,847,881 | 4,422,866 | 7,270,748 |
| 2023 | 2,926,972 | 4,556,610 | 7,483,582 |
| 2024 | 3,087,351 | 4,683,155 | 7,770,506 |
| 2025 | 3,233,252 | 4,939,762 | 8,173,015 |
| 2026 | 3,357,842 | 5,173,204 | 8,531,045 |
| 2027 | 3,467,985 | 5,372,546 | 8,840,532 |
| 2028 | 3,572,764 | 5,548,776 | 9,121,540 |
| 2029 | 3,678,395 | 5,716,422 | 9,394,817 |
| 2030 | 3,798,503 | 5,885,432 | 9,683,934 |

[1] Amounts shown derived from Table 1-9 at the end of this report.

8. The System is required to annually make transfers to the General Fund for a Payment-in-Lieu-of-Taxes ("PILOT"), which is equal to 10% of the current Fiscal Year's gross revenues. In addition to the PILOT, the System also transfers an additional 3.45% of the current Fiscal Year's gross revenues to the General Fund for other indirect expenses incurred by the General Fund on behalf of the System. Such transfers have been recognized as a revenue requirement for the purposes of this Financial Forecast and averaged annually approximately $8,730,000 on a combined basis. The calculation of these transfers can be seen in further detail on Table 1-9 at the end of this report.

9. Investment income on funds and accounts created by the City or as assumed in this report were estimated based on projected average fund balances and assumed investment or interest rate of approximately 1.00% to 1.30% during the Forecast Period based on discussions with city management. The interest rates have been applied to estimated balances, if any, in the Operating Fund (Fund 411) and the Renewal, Replacement, and Improvement Funds (Funds 425 and 428). In order to reduce reliance on investment income, Raftelis did not assume any investment income on any System's remaining funds, which are primarily restricted for specific purposes (e.g., debt repayment). Table 1-15 provides a summary of the transfers in and out of each fund / account, the estimated interest earned on the average cash balances on deposit in such funds, and corresponding ending cash balances for each fund / account maintained by the City.

10. The capital improvement program for the System was based on: i) system master planning reports and recommendations from the city's consulting engineer; ii) information provided by city staff with regards to currently underway and upcoming capital projects; and iii) discussions with the City regarding the long-term operations and needs of the System. The timing, priority, and funding of such capital needs were developed with the guidance of city staff. The following is a summary of total annual capital funding assumed in the development of the Financial Forecast, which can be seen in greater detail on Table 1-10 at the end of this report:

## Summary of Forecasted Capital Improvement Projects and Funding Sources [1]

| | Fiscal Year Ending September 30, (Amounts Shown in $000s) [1] | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Description** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** |
| **Water System Improvements:** | | | | | | | | | | |
| Treatment and Pumping | $5,931 | $10,050 | $870 | $500 | $200 | $200 | $1,700 | $0 | $4,500 | $0 |
| Distribution | 9,163 | 2,371 | 421 | 10,812 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Water System Improvements** | $15,094 | $12,421 | $1,291 | $11,312 | $200 | $200 | $1,700 | $0 | $4,500 | $0 |
| | | | | | | | | | | |
| **Wastewater System Improvements:** | | | | | | | | | | |
| Westside Regional Treatment Plant | $4,935 | $14,060 | $12,450 | $690 | $3,650 | $13,380 | $5,000 | $1,020 | $0 | $0 |
| Bethune Treatment Plant | 2,925 | 300 | 2,250 | 6,890 | 9,400 | 7,600 | 16,250 | 1,530 | 1,250 | 250 |
| Lift Stations | 4,108 | 1,301 | 6,226 | 2,134 | 4,321 | 2,126 | 1,150 | 1,250 | 500 | 0 |
| Collections System | 12,888 | 2,770 | 1,420 | 1,420 | 3,270 | 1,420 | 2,920 | 1,420 | 1,420 | 1,420 |
| **Total Wastewater System Improvements** | $24,856 | $18,431 | $22,346 | $11,134 | $20,641 | $24,526 | $25,320 | $5,220 | $3,170 | $1,670 |
| | | | | | | | | | | |
| **Funding Sources:** | | | | | | | | | | |
| Operating Fund (411) | $250 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| RR&I Funds (425 and 428) | 8,805 | 5,491 | 2,801 | 14,402 | 7,570 | 8,146 | 13,320 | 4,000 | 7,470 | 1,470 |
| Capital Facilities Fees (415 and 416) | 1,148 | 250 | 610 | 0 | 4,321 | 0 | 0 | 1,020 | 0 | 0 |
| Construction Fund (412) | 7,260 | 1,301 | 0 | 200 | 0 | 0 | 1,500 | 0 | 0 | 0 |
| Operating Expenses | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| Existing SRF Clean Water Loan 640930 | 2,000 | 1,860 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Drinking Water Loan 2021 | 9,644 | 9,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Clean Water Loan 2021 | 10,218 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Clean Water Loan 2022 | 400 | 11,950 | 11,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Clean Water Loan 2023 | 0 | 0 | 6,076 | 1,204 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Clean Water Loan 2024 | 0 | 0 | 2,000 | 6,440 | 7,750 | 0 | 0 | 0 | 0 | 0 |
| Proposed Clean Water Loan 2026 | 0 | 0 | 0 | 0 | 1,000 | 16,380 | 12,000 | 0 | 0 | 0 |
| Grant Funding | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Funding Sources** | $39,950 | $30,852 | $23,637 | $22,446 | $20,841 | $24,726 | $27,020 | $5,220 | $7,670 | $1,670 |

[1] Amounts shown derived from information provided on Table 1-10 at the end of this report.

As can be seen above, the capital needs of the System are projected to be approximately $204,031,000 during the Forecast Period. It is recommended that the City use existing and future fund balances (Pay-Go Funding) where possible and evaluate the benefits and costs of utilizing debt to fully fund the capital improvement plan and provide a rational nexus between the cost of the improvements and the customers receiving benefits from such improvements (e.g., debt service paid by customers benefiting from financed assets). This funding method is considered reasonable for utilities with capital improvement programs that have a majority of projects benefitting the existing customers of the System.

## PROJECTED OPERATING RESULTS

Based on the principal considerations and assumptions delineated above, and the recognition of continued application of the INDEX Adjustments to the monthly retail service rates, it is anticipated that the monthly System service rates should be adequate to fund the estimated revenue requirements. The presentation of the revenue requirements and the overall sufficiency of rates is shown on Tables 1-11, 1-12, and 1-13 for the water, wastewater, and combined systems respectively and is summarized below:

### Summary of Projected Operating Results and Revenue Sufficiency – For the Forecast Period [1]

| | Fiscal Year Ending September 30, (Amounts Shown in $000s) [1] | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Description** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** |
| Operating Expenses | $32,685 | $33,852 | $35,036 | $36,189 | $37,610 | $38,925 | $40,160 | $41,356 | $42,596 | $43,883 |
| Existing Debt Service | 11,384 | 11,388 | 9,306 | 9,073 | 8,354 | 8,295 | 8,301 | 7,932 | 7,909 | 7,927 |
| Proposed (Additional) Debt Service | 0 | 644 | 1,245 | 3,188 | 3,684 | 4,895 | 4,895 | 5,911 | 7,328 | 7,328 |
| Transfers to RR&I Funds | 7,099 | 7,271 | 7,484 | 7,771 | 8,173 | 8,531 | 8,841 | 9,122 | 9,395 | 9,684 |
| PILOT and Other Transfers | 7,661 | 7,565 | 7,783 | 8,112 | 8,519 | 8,881 | 9,194 | 9,481 | 9,764 | 10,069 |
| Total Gross Revenue Requirements | $58,829 | $60,719 | $60,854 | $64,333 | $66,341 | $69,527 | $71,391 | $73,802 | $76,991 | $78,891 |
| Less: Other Revenues | ($6,035) | ($6,277) | ($6,560) | ($6,670) | ($6,875) | ($7,053) | ($7,132) | ($7,207) | ($7,299) | ($7,403) |
| | | | | | | | | | | |
| Net Revenue Requirements | $52,794 | $54,443 | $54,294 | $57,662 | $59,466 | $62,474 | $64,259 | $66,596 | $69,692 | $71,487 |
| Revenues from Rates (Including Adjustments) | $51,226 | $52,723 | $55,806 | $58,621 | $60,915 | $62,948 | $64,972 | $67,018 | $69,335 | $71,769 |
| **Amounts Available for Other Purposes (Use of Reserves)** | **($1,568)** | **($1,719)** | **$1,512** | **$958** | **$1,449** | **$474** | **$713** | **$422** | **($356)** | **$281** |

[1] Amounts shown derived from information provided on Table 1-13 at the end of this report.

As can be seen above and shown in more detail on Table 1-13, the rate revenues with the application of the Index Adjustments to the monthly retail System rates, are anticipated to be sufficient to adequately fund the identified revenue requirements of the System during the Forecast Period. This supports the City's historical application of the Index Adjustments, as they have allowed rates to be modified minimally each year vs. a major single-year adjustment.

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## RECOMMENDATIONS

In order to maintain the creditworthiness and financial position of the System and to fully fund the projected revenue requirements as discussed in this report, the City should continue the application of the Index Adjustments to the monthly retail service rates for Fiscal Year 2023 through 2030, which is consistent with its historical adjustment patterns in order to provide sufficient revenues to fully fund the identified revenue requirements for the Forecast Period, provide Pay-Go funding for the Capital Improvement Program, provide sufficient revenues for the issuance of additional indebtedness, and fund the other requirements of the System. It is recommended that the Index Adjustment not be implemented for the upcoming Fiscal Year 2022 to reduce the impacts to certain customers from the implementation of proposed rates as discussed in further detail in Section 2 of this Report.

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**Table 1-1**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Water System Historical and Projected Customer Growth**

| Line No. | Description | Historical 2019 | Historical 2020 | Projected Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **RETAIL CUSTOMERS** | | | | | | | | | | | | |
| | **Zone 0 - Inside City** | | | | | | | | | | | | |
| | Residential | | | | | | | | | | | | |
| 1 | Annual Avg. Accounts | 18,051 | 18,274 | 18,801 | 19,635 | 20,752 | 21,742 | 22,231 | 22,391 | 22,520 | 22,624 | 22,921 | 23,431 |
| 2 | Annual Avg. ERCs | 18,051 | 18,274 | 18,801 | 19,635 | 20,752 | 21,742 | 22,231 | 22,391 | 22,520 | 22,624 | 22,921 | 23,431 |
| 3 | Total Water Sales (kgal) | 850,745 | 860,682 | 885,527 | 924,785 | 977,396 | 1,024,025 | 1,047,057 | 1,054,593 | 1,060,692 | 1,065,590 | 1,079,579 | 1,103,600 |
| 4 | Avg. Monthly Use (kgal) per Account | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 |
| 5 | Avg. Monthly Use (kgal) per ERC | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 | 3.93 |
| | Multi-Family | | | | | | | | | | | | |
| 6 | Annual Avg. Accounts | 1,490 | 1,490 | 1,490 | 1,490 | 1,490 | 1,490 | 1,490 | 1,490 | 1,490 | 1,490 | 1,490 | 1,490 |
| 7 | Annual Avg. ERCs | 20,351 | 20,679 | 21,242 | 21,866 | 22,488 | 22,776 | 22,907 | 23,020 | 23,076 | 23,114 | 23,151 | 23,189 |
| 8 | Annual Avg. Units | 27,135 | 27,573 | 28,322 | 29,155 | 29,984 | 30,368 | 30,543 | 30,693 | 30,768 | 30,818 | 30,868 | 30,918 |
| 9 | Total Water Sales (kgal) | 913,664 | 926,436 | 951,619 | 979,591 | 1,007,462 | 1,020,365 | 1,026,245 | 1,031,285 | 1,033,805 | 1,035,485 | 1,037,165 | 1,038,845 |
| 10 | Avg. Monthly Use (kgal) per Account | 51.10 | 51.81 | 53.22 | 54.79 | 56.35 | 57.07 | 57.40 | 57.68 | 57.82 | 57.91 | 58.01 | 58.10 |
| 11 | Avg. Monthly Use (kgal) per ERC | 3.74 | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 |
| | Commercial | | | | | | | | | | | | |
| 12 | Annual Avg. Accounts | 1,972 | 1,972 | 2,119 | 2,287 | 2,327 | 2,348 | 2,351 | 2,351 | 2,351 | 2,351 | 2,351 | 2,351 |
| 13 | Annual Avg. ERCs | 12,586 | 12,586 | 12,733 | 12,901 | 12,941 | 12,962 | 12,965 | 12,965 | 12,965 | 12,965 | 12,965 | 12,965 |
| 14 | Total Water Sales (kgal) | 1,302,981 | 1,298,857 | 1,314,030 | 1,331,412 | 1,335,530 | 1,337,698 | 1,337,956 | 1,337,956 | 1,337,956 | 1,337,956 | 1,337,956 | 1,337,956 |
| 15 | Avg. Monthly Use (kgal) per Account | 55.06 | 54.89 | 51.68 | 48.50 | 47.82 | 47.47 | 47.43 | 47.43 | 47.43 | 47.43 | 47.43 | 47.43 |
| 16 | Avg. Monthly Use (kgal) per ERC | 8.63 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 | 8.60 |
| | **Zone 1 - Outside City (Mainland)** | | | | | | | | | | | | |
| | Metered Customers | | | | | | | | | | | | |
| 17 | Annual Avg. Accounts | 2,604 | 2,629 | 2,654 | 2,679 | 2,704 | 2,729 | 2,754 | 2,779 | 2,804 | 2,829 | 2,854 | 2,854 |
| 18 | Annual Avg. ERCs | 3,255 | 3,286 | 3,318 | 3,349 | 3,380 | 3,411 | 3,443 | 3,474 | 3,505 | 3,536 | 3,568 | 3,568 |
| 19 | Total Water Sales (kgal) | 100,292 | 101,255 | 102,218 | 103,181 | 104,143 | 105,106 | 106,069 | 107,032 | 107,995 | 108,958 | 109,921 | 109,921 |
| 20 | Avg. Monthly Use (kgal) per Account | 3.21 | 3.21 | 3.21 | 3.21 | 3.21 | 3.21 | 3.21 | 3.21 | 3.21 | 3.21 | 3.21 | 3.21 |
| 21 | Avg. Monthly Use (kgal) per ERC | 2.57 | 2.57 | 2.57 | 2.57 | 2.57 | 2.57 | 2.57 | 2.57 | 2.57 | 2.57 | 2.57 | 2.57 |
| | Multi-Family | | | | | | | | | | | | |
| 22 | Annual Avg. Accounts | 25 | 25 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 |
| 23 | Annual Avg. ERCs | 232 | 232 | 240 | 244 | 248 | 253 | 257 | 261 | 265 | 269 | 273 | 273 |
| 24 | Annual Avg. Units | 761 | 761 | 788 | 802 | 816 | 830 | 843 | 857 | 871 | 884 | 898 | 898 |
| 25 | Total Water Sales (kgal) | 18,536 | 18,536 | 19,204 | 19,538 | 19,872 | 20,206 | 20,540 | 20,874 | 21,208 | 21,542 | 21,877 | 21,877 |
| 26 | Avg. Monthly Use (kgal) per Account | 61.79 | 61.79 | 55.18 | 52.52 | 50.18 | 48.11 | 46.26 | 44.60 | 43.11 | 41.75 | 40.51 | 40.51 |
| 27 | Avg. Monthly Use (kgal) per ERC | 6.67 | 6.67 | 6.67 | 6.67 | 6.67 | 6.67 | 6.67 | 6.67 | 6.67 | 6.67 | 6.67 | 6.67 |
| | Commercial | | | | | | | | | | | | |
| 28 | Annual Avg. Accounts | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 |
| 29 | Annual Avg. ERCs | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 | 573 |
| 30 | Total Water Sales (kgal) | 57,632 | 57,632 | 57,632 | 57,632 | 57,632 | 57,632 | 57,632 | 57,632 | 57,632 | 57,632 | 57,632 | 57,632 |
| 31 | Avg. Monthly Use (kgal) per Account | 10.49 | 10.49 | 10.49 | 10.49 | 10.49 | 10.49 | 10.49 | 10.49 | 10.49 | 10.49 | 10.49 | 10.49 |
| 32 | Avg. Monthly Use (kgal) per ERC | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 | 8.39 |
| | **Zone 2 - Outside City (South Peninsula)** | | | | | | | | | | | | |
| | Residential | | | | | | | | | | | | |
| 33 | Annual Avg. Accounts | 187 | 189 | 191 | 193 | 195 | 197 | 199 | 201 | 203 | 205 | 207 | 207 |
| 34 | Annual Avg. ERCs | 249 | 251 | 254 | 257 | 259 | 262 | 265 | 267 | 270 | 273 | 275 | 275 |
| 35 | Total Water Sales (kgal) | 8,330 | 8,419 | 8,508 | 8,597 | 8,686 | 8,775 | 8,865 | 8,954 | 9,043 | 9,132 | 9,221 | 9,221 |
| 36 | Avg. Monthly Use (kgal) per Account | 3.71 | 3.71 | 3.71 | 3.71 | 3.71 | 3.71 | 3.71 | 3.71 | 3.71 | 3.71 | 3.71 | 3.71 |
| 37 | Avg. Monthly Use (kgal) per ERC | 2.79 | 2.79 | 2.79 | 2.79 | 2.79 | 2.79 | 2.79 | 2.79 | 2.79 | 2.79 | 2.79 | 2.79 |
| | Multi-Family | | | | | | | | | | | | |
| 38 | Annual Avg. Accounts | 75 | 79 | 83 | 87 | 91 | 95 | 99 | 103 | 107 | 111 | 115 | 115 |
| 39 | Annual Avg. ERCs | 1,628 | 1,637 | 1,645 | 1,654 | 1,663 | 1,672 | 1,681 | 1,690 | 1,699 | 1,707 | 1,716 | 1,716 |
| 40 | Annual Avg. Units | 2,413 | 2,426 | 2,439 | 2,452 | 2,466 | 2,479 | 2,492 | 2,505 | 2,518 | 2,531 | 2,544 | 2,544 |
| 41 | Total Water Sales (kgal) | 97,552 | 98,083 | 98,614 | 99,145 | 99,675 | 100,206 | 100,737 | 101,268 | 101,799 | 102,330 | 102,860 | 102,860 |
| 42 | Avg. Monthly Use (kgal) per Account | 108.39 | 103.46 | 99.01 | 94.97 | 91.28 | 87.90 | 84.80 | 81.93 | 79.28 | 76.82 | 74.54 | 74.54 |
| 43 | Avg. Monthly Use (kgal) per ERC | 4.99 | 4.99 | 4.99 | 4.99 | 4.99 | 4.99 | 4.99 | 4.99 | 4.99 | 4.99 | 4.99 | 4.99 |
| | Commercial | | | | | | | | | | | | |
| 44 | Annual Avg. Accounts | 119 | 122 | 125 | 128 | 131 | 134 | 137 | 140 | 143 | 146 | 149 | 149 |
| 45 | Annual Avg. ERCs | 158 | 162 | 166 | 170 | 174 | 178 | 182 | 186 | 190 | 194 | 198 | 198 |
| 46 | Total Water Sales (kgal) | 46,707 | 47,884 | 49,062 | 50,239 | 51,417 | 52,594 | 53,772 | 54,949 | 56,127 | 57,304 | 58,482 | 58,482 |
| 47 | Avg. Monthly Use (kgal) per Account | 32.71 | 32.71 | 32.71 | 32.71 | 32.71 | 32.71 | 32.71 | 32.71 | 32.71 | 32.71 | 32.71 | 32.71 |
| 48 | Avg. Monthly Use (kgal) per ERC | 24.59 | 24.59 | 24.59 | 24.59 | 24.59 | 24.59 | 24.59 | 24.59 | 24.59 | 24.59 | 24.59 | 24.59 |
| | TOTAL RETAIL CUSTOMERS | | | | | | | | | | | | |
| 49 | Accounts | 24,981 | 25,238 | 25,950 | 26,988 | 28,181 | 29,228 | 29,755 | 29,951 | 30,117 | 30,257 | 30,590 | 31,100 |
| 50 | ERCs | 57,082 | 57,679 | 58,971 | 60,648 | 62,478 | 63,828 | 64,502 | 64,825 | 65,062 | 65,254 | 65,640 | 66,187 |
| 51 | Total Water Sales (kgal) | 3,396,439 | 3,417,784 | 3,486,414 | 3,574,120 | 3,661,815 | 3,726,608 | 3,758,872 | 3,774,542 | 3,786,256 | 3,795,929 | 3,814,692 | 3,840,393 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Water System Historical and Projected Customer Growth**

| Line No. | Description | Historical 2019 | Historical 2020 | Projected Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **WHOLESALE CUSTOMERS** | | | | | | | | | | | | |
| | City of South Daytona | | | | | | | | | | | | |
| 52 | Meters | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 53 | ERCs (Based on 250 Gal. of Daily Use) | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 | 3,860 |
| 54 | Total Water Sales (kgal) | 352,207 | 352,207 | 352,207 | 352,207 | 352,207 | 352,207 | 352,207 | 352,207 | 352,207 | 352,207 | 352,207 | 352,207 |
| 55 | Avg. Monthly Use (kgal) per Meter | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 | 7,337.65 |
| | TOTAL WATER SYSTEM | | | | | | | | | | | | |
| 56 | Accounts | 24,985 | 25,242 | 25,954 | 26,992 | 28,185 | 29,232 | 29,759 | 29,955 | 30,121 | 30,261 | 30,594 | 31,104 |
| 57 | ERCs | 60,942 | 61,539 | 62,831 | 64,508 | 66,338 | 67,688 | 68,362 | 68,685 | 68,922 | 69,114 | 69,500 | 70,047 |
| 58 | Total Water Sales (kgal) | 3,748,646 | 3,769,991 | 3,838,621 | 3,926,327 | 4,014,022 | 4,078,815 | 4,111,079 | 4,126,749 | 4,138,463 | 4,148,136 | 4,166,899 | 4,192,600 |
| 59 | Total Finished Water Pumped (kgal) | 4,530,242 | 4,601,413 | 4,681,245 | 4,788,204 | 4,895,149 | 4,974,164 | 5,013,511 | 5,032,621 | 5,046,906 | 5,058,702 | 5,081,584 | 5,112,927 |
| 60 | Unbilled Water (kgal) | 781,596 | 831,422 | 842,624 | 861,877 | 881,127 | 895,350 | 902,432 | 905,872 | 908,443 | 910,566 | 914,685 | 920,327 |
| 61 | Unbilled Water as Percent of Production | 17.3% | 18.07% | 18.0% | 18.0% | 18.0% | 18.0% | 18.0% | 18.0% | 18.0% | 18.0% | 18.0% | 18.0% |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Wastewater System Historical and Projected Cusomter Growth**

| Line No. | Description | Historical 2019 | Historical 2020 | Projected Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **RETAIL CUSTOMERS** | | | | | | | | | | | | |
| | **Zone 0 - Inside City** | | | | | | | | | | | | |
| | Residential | | | | | | | | | | | | |
| 1 | Annual Avg. Accounts | 16,559 | 16,772 | 17,289 | 18,113 | 19,220 | 20,200 | 20,679 | 20,829 | 20,948 | 21,042 | 21,329 | 21,542 |
| 2 | Annual Avg. ERCs | 16,559 | 16,772 | 17,289 | 18,113 | 19,220 | 20,200 | 20,679 | 20,829 | 20,948 | 21,042 | 21,329 | 21,542 |
| 3 | Total Wastewater Sales (kgal) | 671,239 | 679,246 | 700,205 | 733,556 | 778,390 | 818,080 | 837,479 | 843,554 | 848,394 | 852,201 | 863,825 | 872,451 |
| 4 | Avg. Monthly Use (kgal) per Account | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 |
| 5 | Avg. Monthly Use (kgal) per ERC | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 | 3.38 |
| | Multi-Family | | | | | | | | | | | | |
| 6 | Annual Avg. Accounts | 1,287 | 1,287 | 1,287 | 1,287 | 1,287 | 1,287 | 1,287 | 1,287 | 1,287 | 1,287 | 1,287 | 1,287 |
| 7 | Annual Avg. ERCs | 16,281 | 16,609 | 17,171 | 17,796 | 18,418 | 18,706 | 18,837 | 18,950 | 19,006 | 19,043 | 19,081 | 19,118 |
| 8 | Total Wastewater Sales (kgal) | 704,671 | 717,514 | 741,798 | 768,771 | 795,647 | 808,088 | 813,758 | 818,618 | 821,048 | 822,668 | 824,288 | 825,908 |
| 9 | Avg. Monthly Use (kgal) per Account | 45.63 | 46.46 | 48.03 | 49.78 | 51.52 | 52.32 | 52.69 | 53.01 | 53.16 | 53.27 | 53.37 | 53.48 |
| 10 | Avg. Monthly Use (kgal) per ERC | 3.61 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| | Commercial | | | | | | | | | | | | |
| 11 | Annual Avg. Accounts | 1,636 | 1,636 | 1,783 | 1,951 | 1,991 | 2,012 | 2,015 | 2,015 | 2,015 | 2,015 | 2,015 | 2,015 |
| 12 | Annual Avg. ERCs | 10,290 | 10,290 | 10,437 | 10,605 | 10,645 | 10,666 | 10,669 | 10,669 | 10,669 | 10,669 | 10,669 | 10,669 |
| 13 | Total Wastewater Sales (kgal) | 1,057,553 | 1,055,735 | 1,070,820 | 1,088,101 | 1,092,195 | 1,094,350 | 1,094,606 | 1,094,606 | 1,094,606 | 1,094,606 | 1,094,606 | 1,094,606 |
| 14 | Avg. Monthly Use (kgal) per Account | 53.87 | 53.78 | 50.05 | 46.47 | 45.71 | 45.32 | 45.27 | 45.27 | 45.27 | 45.27 | 45.27 | 45.27 |
| 15 | Avg. Monthly Use (kgal) per ERC | 8.56 | 8.55 | 8.55 | 8.55 | 8.55 | 8.55 | 8.55 | 8.55 | 8.55 | 8.55 | 8.55 | 8.55 |
| | **Zone 1 - Outside City (Mainland)** | | | | | | | | | | | | |
| | Residential | | | | | | | | | | | | |
| 16 | Annual Avg. Accounts | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 |
| 17 | Annual Avg. ERCs | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 | 939 |
| 18 | Total Wastewater Sales (kgal) | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 | 38,700 |
| 19 | Avg. Monthly Use (kgal) per Account | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 | 4.57 |
| 20 | Avg. Monthly Use (kgal) per ERC | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 |
| | Multi-Family | | | | | | | | | | | | |
| 21 | Annual Avg. Accounts | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| 22 | Annual Avg. ERCs | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| 23 | Total Wastewater Sales (kgal) | 6,866 | 6,866 | 6,866 | 6,866 | 6,866 | 6,866 | 6,866 | 6,866 | 6,866 | 6,866 | 6,866 | 6,866 |
| 24 | Avg. Monthly Use (kgal) per Account | 63.57 | 63.57 | 63.57 | 63.57 | 63.57 | 63.57 | 63.57 | 63.57 | 63.57 | 63.57 | 63.57 | 63.57 |
| 25 | Avg. Monthly Use (kgal) per ERC | 43.06 | 43.06 | 43.06 | 43.06 | 43.06 | 43.06 | 43.06 | 43.06 | 43.06 | 43.06 | 43.06 | 43.06 |
| | Commercial | | | | | | | | | | | | |
| 26 | Annual Avg. Accounts | 131 | 131 | 131 | 131 | 131 | 131 | 131 | 131 | 131 | 131 | 131 | 131 |
| 27 | Annual Avg. ERCs | 506 | 506 | 506 | 506 | 506 | 506 | 506 | 506 | 506 | 506 | 506 | 506 |
| 28 | Total Wastewater Sales (kgal) | 23,431 | 23,431 | 23,431 | 23,431 | 23,431 | 23,431 | 23,431 | 23,431 | 23,431 | 23,431 | 23,431 | 23,431 |
| 29 | Avg. Monthly Use (kgal) per Account | 14.91 | 14.91 | 14.91 | 14.91 | 14.91 | 14.91 | 14.91 | 14.91 | 14.91 | 14.91 | 14.91 | 14.91 |
| 30 | Avg. Monthly Use (kgal) per ERC | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 |
| | TOTAL RETAIL CUSTOMERS | | | | | | | | | | | | |
| 31 | Accounts | 20,328 | 20,541 | 21,205 | 22,197 | 23,344 | 24,345 | 24,826 | 24,976 | 25,096 | 25,190 | 25,477 | 25,690 |
| 32 | ERCs | 44,588 | 45,128 | 46,355 | 47,971 | 49,740 | 51,029 | 51,642 | 51,905 | 52,080 | 52,212 | 52,536 | 52,787 |
| 33 | Total Water Sales (kgal) | 2,502,460 | 2,521,491 | 2,581,819 | 2,659,425 | 2,735,229 | 2,789,515 | 2,814,841 | 2,825,776 | 2,833,046 | 2,838,473 | 2,851,716 | 2,861,963 |
| | **WHOLESALE CUSTOMERS** | | | | | | | | | | | | |
| | City of South Daytona | | | | | | | | | | | | |
| 34 | Meters | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 35 | ERCs (Based on 250 Gal. of Daily Use) | 4,771 | 4,771 | 4,771 | 4,771 | 4,771 | 4,771 | 4,771 | 4,771 | 4,771 | 4,771 | 4,771 | 4,771 |
| 36 | Total Wastewater Sales (kgal) | 435,368 | 435,368 | 435,368 | 435,368 | 435,368 | 435,368 | 435,368 | 435,368 | 435,368 | 435,368 | 435,368 | 435,368 |
| 37 | Avg. Monthly Use (kgal) per Meter | 12,094 | 12,094 | 12,094 | 12,094 | 12,094 | 12,094 | 12,094 | 12,094 | 12,094 | 12,094 | 12,094 | 12,094 |
| | TOTAL WASTEWATER SYSTEM | | | | | | | | | | | | |
| 38 | Accounts | 20,331 | 20,544 | 21,208 | 22,200 | 23,347 | 24,348 | 24,829 | 24,979 | 25,099 | 25,193 | 25,480 | 25,693 |
| 39 | ERCs | 49,359 | 49,900 | 51,126 | 52,743 | 54,512 | 55,801 | 56,413 | 56,676 | 56,852 | 56,983 | 57,308 | 57,558 |
| 40 | Total Wastewater Sales (kgal) | 2,937,828 | 2,956,859 | 3,017,187 | 3,094,793 | 3,170,597 | 3,224,883 | 3,250,209 | 3,261,144 | 3,268,414 | 3,273,841 | 3,287,084 | 3,297,331 |
| 41 | Total Waterwater Treated (kgal) | 4,106,730 | 3,923,500 | 4,003,550 | 4,106,526 | 4,207,111 | 4,279,144 | 4,312,750 | 4,327,259 | 4,336,906 | 4,344,107 | 4,361,680 | 4,375,276 |

**Table 1-3**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Water and Wastewater System Rate Revenues Under Existing Rates**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | WATER SYSTEM | | | | | | | | | | |
| | Retail Revenues | | | | | | | | | | |
| 1 | Zone 0 | $21,309,465 | $21,937,546 | $22,587,408 | $23,084,936 | $23,322,064 | $23,416,979 | $23,484,830 | $23,537,342 | $23,669,368 | $23,889,146 |
| 2 | Zone 1 | 1,473,573 | 1,484,841 | 1,496,110 | 1,507,379 | 1,518,647 | 1,529,916 | 1,541,185 | 1,552,454 | 1,563,722 | 1,563,722 |
| 3 | Zone 2 | 956,265 | 968,112 | 979,959 | 991,805 | 1,003,652 | 1,015,499 | 1,027,346 | 1,039,193 | 1,051,040 | 1,051,040 |
| 4 | Total Retail Revenues | $23,739,303 | $24,390,499 | $25,063,476 | $25,584,120 | $25,844,364 | $25,962,394 | $26,053,361 | $26,128,989 | $26,284,130 | $26,503,908 |
| | Wholesale Revenues | | | | | | | | | | |
| 5 | City of South Daytona | $739,635 | $746,679 | $753,723 | $760,767 | $767,811 | $774,855 | $781,900 | $788,944 | $795,988 | $803,032 |
| 6 | Total Water System Revenues | $24,478,938 | $25,137,178 | $25,817,199 | $26,344,888 | $26,612,175 | $26,737,250 | $26,835,260 | $26,917,932 | $27,080,118 | $27,306,940 |
| | WASTEWATER SYSTEM | | | | | | | | | | |
| | Retail Revenues | | | | | | | | | | |
| 7 | Zone 0 | $26,736,109 | $27,582,440 | $28,419,218 | $29,028,668 | $29,313,817 | $29,433,649 | $29,514,438 | $29,575,020 | $29,726,129 | $29,842,528 |
| 8 | Zone 1 | 750,409 | 750,409 | 750,409 | 750,409 | 750,409 | 750,409 | 750,409 | 750,409 | 750,409 | 750,409 |
| 9 | Zone 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Total Retail Revenues | $27,486,519 | $28,332,850 | $29,169,627 | $29,779,077 | $30,064,226 | $30,184,058 | $30,264,847 | $30,325,429 | $30,476,538 | $30,592,938 |
| | Wholesale Revenues | | | | | | | | | | |
| 11 | City of South Daytona | $1,445,422 | $1,458,483 | $1,471,544 | $1,484,605 | $1,497,666 | $1,510,727 | $1,523,788 | $1,541,203 | $1,558,617 | $1,558,617 |
| 12 | Total Wastewater System Revenues | $28,931,940 | $29,791,332 | $30,641,171 | $31,263,682 | $31,561,892 | $31,694,785 | $31,788,635 | $31,866,632 | $32,035,156 | $32,151,555 |
| | Combined System Rate Revenues | | | | | | | | | | |
| 13 | Retail Revenues | 51,225,822 | 52,723,349 | 54,233,103 | 55,363,198 | 55,908,590 | 56,146,453 | 56,318,208 | 56,454,418 | 56,760,668 | 57,096,846 |
| 14 | Wholesale Revenues | 2,185,056 | 2,205,162 | 2,225,267 | 2,245,372 | 2,265,477 | 2,285,582 | 2,305,688 | 2,330,146 | 2,354,605 | 2,361,649 |
| 15 | Total Rate Revenues | $53,410,878 | $54,928,510 | $56,458,370 | $57,608,570 | $58,174,067 | $58,432,035 | $58,623,895 | $58,784,564 | $59,115,273 | $59,458,495 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| | Customer Advocacy | | | | | | | | |
| 1 | REGULAR SALARIES & WAGES | $39,342 | $0 | $39,342 | Accounts | 55.1% | 44.9% | $21,689 | $17,653 |
| 2 | FICA TAXES | 3,010 | 0 | 3,010 | Accounts | 55.1% | 44.9% | 1,659 | 1,350 |
| 3 | STATE RETIREMENT | 3,929 | 0 | 3,929 | Accounts | 55.1% | 44.9% | 2,166 | 1,763 |
| 4 | AD & D | 9 | 0 | 9 | Accounts | 55.1% | 44.9% | 5 | 4 |
| 5 | GROUP HEALTH INSURANCE | 7,497 | 0 | 7,497 | Accounts | 55.1% | 44.9% | 4,133 | 3,364 |
| 6 | GROUP LIFE INSURANCE | 52 | 0 | 52 | Accounts | 55.1% | 44.9% | 29 | 23 |
| 7 | WORKERS' COMPENSATION | 232 | 0 | 232 | Accounts | 55.1% | 44.9% | 128 | 104 |
| 8 | CELL PHONE STIPEND | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 9 | SAFETY ADMINISTRATION | 161 | 0 | 161 | Accounts | 55.1% | 44.9% | 89 | 72 |
| 10 | EMPLOYEE BENFITS ADMIN | 145 | 0 | 145 | Accounts | 55.1% | 44.9% | 80 | 65 |
| 11 | EMPLOYMENT SERVICES | 448 | 0 | 448 | Accounts | 55.1% | 44.9% | 247 | 201 |
| 12 | FIXED COST - INFO SYS | 6,583 | 0 | 6,583 | Accounts | 55.1% | 44.9% | 3,629 | 2,954 |
| 13 | Total Customer Advocacy | $61,408 | $0 | $61,408 | | | | $33,854 | $27,554 |
| | Utility Accounting | | | | | | | | |
| 14 | REGULAR SALARIES & WAGES | $73,491 | $0 | $73,491 | Expenses | 41.6% | 58.4% | $30,572 | $42,919 |
| 15 | PERSONAL LEAVE PAYOFF | 2,700 | 0 | 2,700 | Expenses | 41.6% | 58.4% | 1,123 | 1,577 |
| 16 | OVERTIME | 0 | 0 | 0 | Expenses | 41.6% | 58.4% | 0 | 0 |
| 17 | FICA TAXES | 5,622 | 0 | 5,622 | Expenses | 41.6% | 58.4% | 2,339 | 3,283 |
| 18 | FICA TAXES | 207 | 0 | 207 | Expenses | 41.6% | 58.4% | 86 | 121 |
| 19 | STATE RETIREMENT | 7,343 | 0 | 7,343 | Expenses | 41.6% | 58.4% | 3,055 | 4,288 |
| 20 | AD & D | 18 | 0 | 18 | Expenses | 41.6% | 58.4% | 7 | 10 |
| 21 | GROUP HEALTH INSURANCE | 9,619 | 0 | 9,619 | Expenses | 41.6% | 58.4% | 4,001 | 5,617 |
| 22 | GROUP LIFE INSURANCE | 97 | 0 | 97 | Expenses | 41.6% | 58.4% | 40 | 57 |
| 23 | WORKERS' COMPENSATION | 433 | 0 | 433 | Expenses | 41.6% | 58.4% | 180 | 253 |
| 24 | PROF SERV - OTHER | 52,500 | 0 | 52,500 | Expenses | 41.6% | 58.4% | 21,840 | 30,660 |
| 25 | ACCOUNTING & AUDITING | 22,836 | 0 | 22,836 | Expenses | 41.6% | 58.4% | 9,500 | 13,336 |
| 26 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Expenses | 41.6% | 58.4% | 0 | 0 |
| 27 | SAFETY ADMINISTRATION | 301 | 0 | 301 | Expenses | 41.6% | 58.4% | 125 | 176 |
| 28 | EMPLOYEE BENFITS ADMIN | 272 | 0 | 272 | Expenses | 41.6% | 58.4% | 113 | 159 |
| 29 | EMPLOYMENT SERVICES | 837 | 0 | 837 | Expenses | 41.6% | 58.4% | 348 | 489 |
| 30 | FIXED COST - INFO SYS | 7,184 | 0 | 7,184 | Expenses | 41.6% | 58.4% | 2,989 | 4,195 |
| 31 | MEMBERSHIPS | 0 | 0 | 0 | Expenses | 41.6% | 58.4% | 0 | 0 |
| 32 | Total Utility Accounting | $183,459 | $0 | $183,459 | | | | $76,319 | $107,140 |
| | Utility Billing | | | | | | | | |
| 33 | REGULAR SALARIES & WAGES | $646,530 | $0 | $646,530 | Accounts | 55.1% | 44.9% | $356,433 | $290,097 |
| 34 | Additional Personnel | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 35 | OUTSIDE DETAIL SALARIES | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 36 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 37 | OTHER PERSONAL SERVICES | 50,000 | 0 | 50,000 | Accounts | 55.1% | 44.9% | 27,565 | 22,435 |
| 38 | OVERTIME | 20,000 | 0 | 20,000 | Accounts | 55.1% | 44.9% | 11,026 | 8,974 |
| 39 | FICA TAXES | 49,460 | 0 | 49,460 | Accounts | 55.1% | 44.9% | 27,267 | 22,192 |
| 40 | STATE RETIREMENT | 64,575 | 0 | 64,575 | Accounts | 55.1% | 44.9% | 35,600 | 28,975 |
| 41 | AD & D | 155 | 0 | 155 | Accounts | 55.1% | 44.9% | 85 | 70 |
| 42 | GROUP HEALTH INSURANCE | 110,114 | 0 | 110,114 | Accounts | 55.1% | 44.9% | 60,706 | 49,408 |
| 43 | GROUP LIFE INSURANCE | 852 | 0 | 852 | Accounts | 55.1% | 44.9% | 470 | 382 |
| 44 | WORKERS' COMPENSATION | 3,810 | 0 | 3,810 | Accounts | 55.1% | 44.9% | 2,100 | 1,710 |
| 45 | PROF SERV - OTHER | 25,150 | 0 | 25,150 | Accounts | 55.1% | 44.9% | 13,865 | 11,285 |
| 46 | RECORDING FEES | 3,500 | 0 | 3,500 | Accounts | 55.1% | 44.9% | 1,930 | 1,570 |
| 47 | SECURITY | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 48 | CAR ALLOWANCE | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 49 | TRAVEL AND PER DIEM | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 50 | CELL PHONE STIPEND | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 51 | POSTAGE & FREIGHT | 154,000 | 0 | 154,000 | Accounts | 55.1% | 44.9% | 84,900 | 69,100 |
| 52 | UTILITIES - ELECTRICITY | 15,000 | 0 | 15,000 | Accounts | 55.1% | 44.9% | 8,270 | 6,730 |
| 53 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 54 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 55 | PRINTING & BINDING | 35,500 | 0 | 35,500 | Accounts | 55.1% | 44.9% | 19,571 | 15,929 |
| 56 | CREDIT CARD FEES | 280,000 | 0 | 280,000 | Accounts | 55.1% | 44.9% | 154,365 | 125,635 |
| 57 | SAFETY ADMINISTRATION | 2,648 | 0 | 2,648 | Accounts | 55.1% | 44.9% | 1,460 | 1,188 |
| 58 | EMPLOYEE BENFITS ADMIN | 2,389 | 0 | 2,389 | Accounts | 55.1% | 44.9% | 1,317 | 1,072 |
| 59 | EMPLOYMENT SERVICES | 7,362 | 0 | 7,362 | Accounts | 55.1% | 44.9% | 4,058 | 3,303 |
| 60 | FIXED COST - INFO SYS | 152,646 | 0 | 152,646 | Accounts | 55.1% | 44.9% | 84,154 | 68,492 |
| 61 | BAD DEBT EXPENSE | 55,000 | 73,065 | 128,065 | Accounts | 55.1% | 44.9% | 59,348 | 68,716 |
| 62 | OFFICE SUPPLIES | 13,500 | 0 | 13,500 | Accounts | 55.1% | 44.9% | 7,443 | 6,057 |
| 63 | MEMBERSHIPS | 295 | 0 | 295 | Accounts | 55.1% | 44.9% | 163 | 132 |
| 64 | SUBSCRIPTIONS & PUBLICATIONS | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 65 | EDUCATION AND TRAINING | 3,000 | 0 | 3,000 | Accounts | 55.1% | 44.9% | 1,654 | 1,346 |
| 66 | Contingency | 0 | 161,974 | 161,974 | Calculated | 38.4% | 54.0% | 68,034 | 93,940 |
| 67 | Total Utility Billing | $1,695,485 | $235,038 | $1,930,523 | | | | $1,031,785 | $898,738 |
| | Public Works Engineering | | | | | | | | |
| 68 | REGULAR SALARIES & WAGES | $285,751 | $0 | $285,751 | CWIP | 34.5% | 65.5% | $98,584 | $187,167 |
| 69 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 70 | Additional Personnel | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 71 | OVERTIME | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 72 | FICA TAXES | 22,357 | 0 | 22,357 | CWIP | 34.5% | 65.5% | 7,713 | 14,644 |
| 73 | STATE RETIREMENT | 28,560 | 0 | 28,560 | CWIP | 34.5% | 65.5% | 9,853 | 18,706 |
| 74 | AD & D | 69 | 0 | 69 | CWIP | 34.5% | 65.5% | 24 | 45 |
| 75 | GROUP HEALTH INSURANCE | 25,461 | 0 | 25,461 | CWIP | 34.5% | 65.5% | 8,784 | 16,677 |
| 76 | GROUP LIFE INSURANCE | 377 | 0 | 377 | CWIP | 34.5% | 65.5% | 130 | 247 |
| 77 | WORKERS' COMPENSATION | 1,685 | 0 | 1,685 | CWIP | 34.5% | 65.5% | 581 | 1,104 |
| 78 | PROF SERV - OTHER | 12,000 | 0 | 12,000 | CWIP | 34.5% | 65.5% | 4,140 | 7,860 |
| 79 | CAR ALLOWANCE | 5,902 | 0 | 5,902 | CWIP | 34.5% | 65.5% | 2,036 | 3,866 |
| 80 | TRAVEL AND PER DIEM | 950 | 0 | 950 | CWIP | 34.5% | 65.5% | 328 | 622 |
| 81 | CELL PHONE STIPEND | 599 | 0 | 599 | CWIP | 34.5% | 65.5% | 207 | 392 |
| 82 | POSTAGE & FREIGHT | 150 | 0 | 150 | CWIP | 34.5% | 65.5% | 52 | 98 |
| 83 | M&R - EQUIPMENT | 750 | 0 | 750 | CWIP | 34.5% | 65.5% | 259 | 491 |
| 84 | M&R - SOFTWARE | 1,000 | 0 | 1,000 | CWIP | 34.5% | 65.5% | 345 | 655 |
| 85 | PRINTING & BINDING | 150 | 0 | 150 | CWIP | 34.5% | 65.5% | 52 | 98 |
| 86 | COPIER CHARGES | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 87 | SAFETY ADMINISTRATION | 1,171 | 0 | 1,171 | CWIP | 34.5% | 65.5% | 404 | 767 |
| 88 | EMPLOYEE BENFITS ADMIN | 1,057 | 0 | 1,057 | CWIP | 34.5% | 65.5% | 365 | 692 |
| 89 | EMPLOYMENT SERVICES | 3,256 | 0 | 3,256 | CWIP | 34.5% | 65.5% | 1,123 | 2,133 |
| 90 | FIXED COST - INFO SYS | 14,869 | 0 | 14,869 | CWIP | 34.5% | 65.5% | 5,130 | 9,739 |
| 91 | OFFICE SUPPLIES | 3,000 | 0 | 3,000 | CWIP | 34.5% | 65.5% | 1,035 | 1,965 |
| 92 | MEMBERSHIPS | 600 | 0 | 600 | CWIP | 34.5% | 65.5% | 207 | 393 |
| 93 | EDUCATION AND TRAINING | 2,000 | 0 | 2,000 | CWIP | 34.5% | 65.5% | 690 | 1,310 |
| 94 | Total Public Works Engineering | $411,713 | $0 | $411,713 | | | | $142,041 | $269,672 |
| | Water and Wastewater Administration | | | | | | | | |
| 95 | REGULAR SALARIES & WAGES | $752,747 | $0 | $752,747 | Salaries | 42.1% | 57.9% | $316,645 | $436,102 |
| 96 | Additional Personnel | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 97 | MOVING ALLOWANCE | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 98 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 99 | OTHER PERSONAL SERVICES | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 100 | OVERTIME | 35,000 | 0 | 35,000 | Salaries | 42.1% | 57.9% | 14,723 | 20,277 |
| 101 | FICA TAXES | 55,670 | 0 | 55,670 | Salaries | 42.1% | 57.9% | 23,418 | 32,252 |
| 102 | GENERAL EMPLOYEE RETIREMENT | 11,909 | 0 | 11,909 | Salaries | 42.1% | 57.9% | 5,010 | 6,899 |
| 103 | STATE RETIREMENT | 66,072 | 0 | 66,072 | Salaries | 42.1% | 57.9% | 27,793 | 38,279 |
| 104 | DEFERRED COMP CONTRIBUTION | 1,000 | 0 | 1,000 | Salaries | 42.1% | 57.9% | 421 | 579 |
| 105 | AD & D | 181 | 0 | 181 | Salaries | 42.1% | 57.9% | 76 | 105 |
| 106 | GROUP HEALTH INSURANCE | 87,398 | 0 | 87,398 | Salaries | 42.1% | 57.9% | 36,764 | 50,634 |
| 107 | GROUP LIFE INSURANCE | 993 | 0 | 993 | Salaries | 42.1% | 57.9% | 418 | 575 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 108 | WORKERS' COMPENSATION | 11,169 | 0 | 11,169 | Salaries | 42.1% | 57.9% | 4,698 | 6,470 |
| 109 | PROF SERV - EMERGENCY MANAGE | 5,600 | 0 | 5,600 | Salaries | 42.1% | 57.9% | 2,356 | 3,244 |
| 110 | PROF SERV - INDIGENT | 20,000 | 0 | 20,000 | Salaries | 42.1% | 57.9% | 8,413 | 11,587 |
| 111 | PROF SERV - UNIFORM CLEANING | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 112 | PROF SERV - OTHER | 20,000 | 0 | 20,000 | Salaries | 42.1% | 57.9% | 8,413 | 11,587 |
| 113 | ACCOUNTING & AUDITING | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 114 | SECURITY | 2,500 | 0 | 2,500 | Salaries | 42.1% | 57.9% | 1,052 | 1,448 |
| 115 | OTHER CONTRACTUAL SERVICES | 87,250 | 0 | 87,250 | Salaries | 42.1% | 57.9% | 36,702 | 50,548 |
| 116 | CAR ALLOWANCE | 13,244 | 0 | 13,244 | Salaries | 42.1% | 57.9% | 5,571 | 7,673 |
| 117 | TRAVEL AND PER DIEM | 5,000 | 0 | 5,000 | Salaries | 42.1% | 57.9% | 2,103 | 2,897 |
| 118 | CARE AND SUBSISTENCE | 500 | 0 | 500 | Salaries | 42.1% | 57.9% | 210 | 290 |
| 119 | CELL PHONE STIPEND | 2,334 | 0 | 2,334 | Salaries | 42.1% | 57.9% | 982 | 1,352 |
| 120 | CITY CELL PHONES | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 121 | COMMUNICATION SERVICES | 2,000 | 0 | 2,000 | Salaries | 42.1% | 57.9% | 841 | 1,159 |
| 122 | POSTAGE & FREIGHT | 6,000 | 0 | 6,000 | Salaries | 42.1% | 57.9% | 2,524 | 3,476 |
| 123 | UTILITIES - ELECTRICITY | 7,000 | 0 | 7,000 | Salaries | 42.1% | 57.9% | 2,945 | 4,055 |
| 124 | LEASE/RENT - BLDGS & STRUCTURE | 130,000 | 0 | 130,000 | Salaries | 42.1% | 57.9% | 54,685 | 75,315 |
| 125 | LEASE/RENT - LAND | 5,000 | 0 | 5,000 | Salaries | 42.1% | 57.9% | 2,103 | 2,897 |
| 126 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 127 | INS - BOILER & MACHINE | 12,000 | 0 | 12,000 | Salaries | 42.1% | 57.9% | 5,048 | 6,952 |
| 128 | INS - BOTTLING PLANT | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 129 | INS - COMMERCIAL LIABILITY | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 130 | INS - GENERAL LIABILITY | 1,096,309 | 0 | 1,096,309 | Salaries | 42.1% | 57.9% | 461,166 | 635,143 |
| 131 | M&R - SOFTWARE | 5,000 | 0 | 5,000 | Salaries | 42.1% | 57.9% | 2,103 | 2,897 |
| 132 | M&R - EQUIPMENT | 250 | 0 | 250 | Salaries | 42.1% | 57.9% | 105 | 145 |
| 133 | M&R - SOFTWARE | 5,000 | 0 | 5,000 | Salaries | 42.1% | 57.9% | 2,103 | 2,897 |
| 134 | M&R - FLEET MAINT CHARGE | 1,897 | 0 | 1,897 | Salaries | 42.1% | 57.9% | 798 | 1,099 |
| 135 | PRINTING & BINDING | 500 | 0 | 500 | Salaries | 42.1% | 57.9% | 210 | 290 |
| 136 | ADVERTISING LEGAL/RECRUITING | 9,500 | 0 | 9,500 | Direct-W | 100.0% | 0.0% | 9,500 | 0 |
| 137 | OTHER GOVT AGENCIES | 3,000 | 0 | 3,000 | Salaries | 42.1% | 57.9% | 1,262 | 1,738 |
| 138 | WATER CONSERVATION PROJ | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 139 | SAFETY ADMINISTRATION | 2,596 | 0 | 2,596 | Salaries | 42.1% | 57.9% | 1,092 | 1,504 |
| 140 | EMPLOYEE BENFITS ADMIN | 2,343 | 0 | 2,343 | Salaries | 42.1% | 57.9% | 985 | 1,357 |
| 141 | EMPLOYMENT SERVICES | 7,218 | 0 | 7,218 | Salaries | 42.1% | 57.9% | 3,036 | 4,182 |
| 142 | FIXED COST - INFO SYS | 115,373 | 0 | 115,373 | Salaries | 42.1% | 57.9% | 48,532 | 66,841 |
| 143 | INDIRECT COST ALLOCATION | 804,121 | 0 | 804,121 | Salaries | 42.1% | 57.9% | 338,256 | 465,865 |
| 144 | OFFICE SUPPLIES | 15,000 | 0 | 15,000 | Salaries | 42.1% | 57.9% | 6,310 | 8,690 |
| 145 | WATER STORES ISSUES | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 146 | FUEL & OIL - NON INVENTORY | 1,684 | 0 | 1,684 | Salaries | 42.1% | 57.9% | 708 | 976 |
| 147 | UNIFORMS | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 148 | INVENTORY ADJUSTMENTS | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 149 | OTHER MATERIAL & SUPPLIES | 4,000 | 0 | 4,000 | Salaries | 42.1% | 57.9% | 1,683 | 2,317 |
| 150 | MEMBERSHIPS | 5,700 | 0 | 5,700 | Salaries | 42.1% | 57.9% | 2,398 | 3,302 |
| 151 | SUBSCRIPTIONS & PUBLICATIONS | 1,500 | 0 | 1,500 | Salaries | 42.1% | 57.9% | 631 | 869 |
| 152 | EDUCATION AND TRAINING | 7,500 | 0 | 7,500 | Salaries | 42.1% | 57.9% | 3,155 | 4,345 |
| 153 | DEPRECIATION EXPENSE | 0 | 0 | 0 | Salaries | 42.1% | 57.9% | 0 | 0 |
| 154 | Total Water and Wastewater Administration | $3,429,058 | $0 | $3,429,058 | | | | $1,447,947 | $1,981,111 |
| | Regulatory Compliance | | | | | | | | |
| 155 | REGULAR SALARIES & WAGES | $484,101 | $0 | $484,101 | LabTest | 35.0% | 65.0% | $169,435 | $314,666 |
| 156 | Additional Personnel | 0 | 0 | 0 | LabTest | 35.0% | 65.0% | 0 | 0 |
| 157 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | LabTest | 35.0% | 65.0% | 0 | 0 |
| 158 | OTHER PERSONAL SERVICES | 31,858 | 0 | 31,858 | LabTest | 35.0% | 65.0% | 11,150 | 20,708 |
| 159 | OVERTIME | 10,000 | 0 | 10,000 | LabTest | 35.0% | 65.0% | 3,500 | 6,500 |
| 160 | FICA TAXES | 37,088 | 0 | 37,088 | LabTest | 35.0% | 65.0% | 12,981 | 24,107 |
| 161 | STATE RETIREMENT | 48,366 | 0 | 48,366 | LabTest | 35.0% | 65.0% | 16,928 | 31,438 |
| 162 | AD & D | 116 | 0 | 116 | LabTest | 35.0% | 65.0% | 41 | 75 |
| 163 | GROUP HEALTH INSURANCE | 66,518 | 0 | 66,518 | LabTest | 35.0% | 65.0% | 23,281 | 43,236 |
| 164 | GROUP LIFE INSURANCE | 638 | 0 | 638 | LabTest | 35.0% | 65.0% | 223 | 415 |
| 165 | WORKERS' COMPENSATION | 35,804 | 0 | 35,804 | LabTest | 35.0% | 65.0% | 12,531 | 23,272 |
| 166 | PROF SERV - UNIFORM CLEANING | 1,500 | 0 | 1,500 | LabTest | 35.0% | 65.0% | 525 | 975 |
| 167 | PROF SERV - OTHER | 165,000 | 0 | 165,000 | LabTest | 35.0% | 65.0% | 57,750 | 107,250 |
| 168 | TRAVEL AND PER DIEM | 2,400 | 0 | 2,400 | LabTest | 35.0% | 65.0% | 840 | 1,560 |
| 169 | CELL PHONE STIPEND | 713 | 0 | 713 | LabTest | 35.0% | 65.0% | 250 | 463 |
| 170 | COMMUNICATION SERVICES | 14,500 | 0 | 14,500 | LabTest | 35.0% | 65.0% | 5,075 | 9,425 |
| 171 | UNIFORMS | 500 | 0 | 500 | LabTest | 35.0% | 65.0% | 175 | 325 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 172 | LEASE/RENT - EQUIPMENT | 0 | 0 | 0 | LabTest | 35.0% | 65.0% | 0 | 0 |
| 173 | M&R - PROPERTY MAINTENANCE | 8,000 | 0 | 8,000 | LabTest | 35.0% | 65.0% | 2,800 | 5,200 |
| 174 | M&R - EQUIPMENT | 25,000 | 0 | 25,000 | LabTest | 35.0% | 65.0% | 8,750 | 16,250 |
| 175 | M&R - SOFTWARE | 1,250 | 0 | 1,250 | LabTest | 35.0% | 65.0% | 438 | 813 |
| 176 | M&R - FLEET MAINT CHARGE | 11,193 | 0 | 11,193 | LabTest | 35.0% | 65.0% | 3,918 | 7,275 |
| 177 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | LabTest | 35.0% | 65.0% | 0 | 0 |
| 178 | PRINTING & BINDING | 1,500 | 0 | 1,500 | LabTest | 35.0% | 65.0% | 525 | 975 |
| 179 | PROMO - ACTIVITIES | 1,000 | 0 | 1,000 | LabTest | 35.0% | 65.0% | 350 | 650 |
| 180 | OTHER GOVT AGENCIES | 3,000 | 0 | 3,000 | LabTest | 35.0% | 65.0% | 1,050 | 1,950 |
| 181 | SAFETY ADMINISTRATION | 1,983 | 0 | 1,983 | LabTest | 35.0% | 65.0% | 694 | 1,289 |
| 182 | EMPLOYEE BENFITS ADMIN | 1,790 | 0 | 1,790 | LabTest | 35.0% | 65.0% | 626 | 1,163 |
| 183 | EMPLOYMENT SERVICES | 5,514 | 0 | 5,514 | LabTest | 35.0% | 65.0% | 1,930 | 3,584 |
| 184 | FIXED COST - INFO SYS | 42,319 | 0 | 42,319 | LabTest | 35.0% | 65.0% | 14,812 | 27,507 |
| 185 | OFFICE SUPPLIES | 3,000 | 0 | 3,000 | LabTest | 35.0% | 65.0% | 1,050 | 1,950 |
| 186 | WATER STORES ISSUES | 0 | 0 | 0 | LabTest | 35.0% | 65.0% | 0 | 0 |
| 187 | FUEL & OIL - NON INVENTORY | 7,936 | 0 | 7,936 | LabTest | 35.0% | 65.0% | 2,778 | 5,158 |
| 188 | MEDICAL AND LAB SUPPLIES | 115,000 | 0 | 115,000 | LabTest | 35.0% | 65.0% | 40,250 | 74,750 |
| 189 | SMALL TOOLS & MINOR EQUIPMENT | 1,500 | 0 | 1,500 | LabTest | 35.0% | 65.0% | 525 | 975 |
| 190 | OTHER MATERIAL & SUPPLIES | 15,000 | 0 | 15,000 | LabTest | 35.0% | 65.0% | 5,250 | 9,750 |
| 191 | MEMBERSHIPS | 1,000 | 0 | 1,000 | LabTest | 35.0% | 65.0% | 350 | 650 |
| 192 | EDUCATION AND TRAINING | 7,500 | 0 | 7,500 | LabTest | 35.0% | 65.0% | 2,625 | 4,875 |
| 193 | CAP OUT - MACHINE & EQUIPMENT | 8,000 | 0 | 8,000 | LabTest | 35.0% | 65.0% | 2,800 | 5,200 |
| 194 | Total Regulatory Compliance | $1,160,587 | $0 | $1,160,587 | | | | $406,205 | $754,382 |
| | Meter Services | | | | | | | | |
| 195 | REGULAR SALARIES & WAGES | $357,175 | $0 | $357,175 | Accounts | 55.1% | 44.9% | $196,911 | $160,264 |
| 196 | Additional Personnel | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 197 | PERSONAL LEAVE PAYOFF | 19,498 | 0 | 19,498 | Accounts | 55.1% | 44.9% | 10,749 | 8,749 |
| 198 | OTHER PERSONAL SERVICES | 26,000 | 0 | 26,000 | Accounts | 55.1% | 44.9% | 14,334 | 11,666 |
| 199 | OVERTIME | 36,000 | 0 | 36,000 | Accounts | 55.1% | 44.9% | 19,847 | 16,153 |
| 200 | FICA TAXES | 27,365 | 0 | 27,365 | Accounts | 55.1% | 44.9% | 15,086 | 12,279 |
| 201 | STATE RETIREMENT | 39,470 | 0 | 39,470 | Accounts | 55.1% | 44.9% | 21,760 | 17,710 |
| 202 | AD & D | 86 | 0 | 86 | Accounts | 55.1% | 44.9% | 47 | 38 |
| 203 | GROUP HEALTH INSURANCE | 62,813 | 0 | 62,813 | Accounts | 55.1% | 44.9% | 34,629 | 28,184 |
| 204 | GROUP LIFE INSURANCE | 471 | 0 | 471 | Accounts | 55.1% | 44.9% | 260 | 211 |
| 205 | WORKERS' COMPENSATION | 17,688 | 0 | 17,688 | Accounts | 55.1% | 44.9% | 9,752 | 7,937 |
| 206 | PROF SERV - UNIFORM CLEANING | 4,000 | 0 | 4,000 | Accounts | 55.1% | 44.9% | 2,205 | 1,795 |
| 207 | CELL PHONE STIPEND | 540 | 0 | 540 | Accounts | 55.1% | 44.9% | 298 | 242 |
| 208 | COMMUNICATION SERVICES | 2,000 | 0 | 2,000 | Accounts | 55.1% | 44.9% | 1,103 | 897 |
| 209 | POSTAGE & FREIGHT | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 210 | LEASE/RENT - BLDGS & STRUCTURE | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 211 | M&R - PROPERTY MAINTENANCE | 2,000 | 0 | 2,000 | Accounts | 55.1% | 44.9% | 1,103 | 897 |
| 212 | M&R - EQUIPMENT | 5,000 | 0 | 5,000 | Accounts | 55.1% | 44.9% | 2,757 | 2,243 |
| 213 | M&R - FLEET MAINT CHARGE | 26,602 | 0 | 26,602 | Accounts | 55.1% | 44.9% | 14,666 | 11,936 |
| 214 | SAFETY ADMINISTRATION | 1,463 | 0 | 1,463 | Accounts | 55.1% | 44.9% | 806 | 656 |
| 215 | EMPLOYEE BENFITS ADMIN | 1,320 | 0 | 1,320 | Accounts | 55.1% | 44.9% | 728 | 592 |
| 216 | EMPLOYMENT SERVICES | 4,067 | 0 | 4,067 | Accounts | 55.1% | 44.9% | 2,242 | 1,825 |
| 217 | FIXED COST - INFO SYS | 62,707 | 0 | 62,707 | Accounts | 55.1% | 44.9% | 34,570 | 28,137 |
| 218 | OFFICE SUPPLIES | 1,000 | 0 | 1,000 | Accounts | 55.1% | 44.9% | 551 | 449 |
| 219 | WATER STORES ISSUES | 170,000 | 0 | 170,000 | Accounts | 55.1% | 44.9% | 93,721 | 76,279 |
| 220 | FUEL & OIL - NON INVENTORY | 35,993 | 0 | 35,993 | Accounts | 55.1% | 44.9% | 19,843 | 16,150 |
| 221 | SMALL TOOLS & MINOR EQUIPMENT | 5,000 | 0 | 5,000 | Accounts | 55.1% | 44.9% | 2,757 | 2,243 |
| 222 | OTHER MATERIAL & SUPPLIES | 3,000 | 0 | 3,000 | Accounts | 55.1% | 44.9% | 1,654 | 1,346 |
| 223 | EDUCATION AND TRAINING | 3,000 | 0 | 3,000 | Accounts | 55.1% | 44.9% | 1,654 | 1,346 |
| 224 | CAP OUT - MACHINE & EQUIPMENT | 0 | 0 | 0 | Accounts | 55.1% | 44.9% | 0 | 0 |
| 225 | Total Meter Services | $914,257 | $0 | $914,257 | | | | $504,032 | $410,226 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| | Utilities Engineering | | | | | | | | |
| 226 | REGULAR SALARIES & WAGES | $549,072 | $0 | $549,072 | CWIP | 34.5% | 65.5% | $189,430 | $359,642 |
| 227 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 228 | Additional Personnel | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 229 | OVERTIME | 5,000 | 0 | 5,000 | CWIP | 34.5% | 65.5% | 1,725 | 3,275 |
| 230 | FICA TAXES | 43,099 | 0 | 43,099 | CWIP | 34.5% | 65.5% | 14,869 | 28,230 |
| 231 | STATE RETIREMENT | 61,550 | 0 | 61,550 | CWIP | 34.5% | 65.5% | 21,235 | 40,315 |
| 232 | AD & D | 132 | 0 | 132 | CWIP | 34.5% | 65.5% | 45 | 86 |
| 233 | GROUP HEALTH INSURANCE | 73,487 | 0 | 73,487 | CWIP | 34.5% | 65.5% | 25,353 | 48,134 |
| 234 | GROUP LIFE INSURANCE | 724 | 0 | 724 | CWIP | 34.5% | 65.5% | 250 | 474 |
| 235 | WORKERS' COMPENSATION | 11,475 | 0 | 11,475 | CWIP | 34.5% | 65.5% | 3,959 | 7,516 |
| 236 | PROF SERV - ENGINEERING | 35,000 | 0 | 35,000 | CWIP | 34.5% | 65.5% | 12,075 | 22,925 |
| 237 | PROF SERV - UNIFORM CLEANING | 750 | 0 | 750 | CWIP | 34.5% | 65.5% | 259 | 491 |
| 238 | PROF SERV - OTHER | 30,000 | 0 | 30,000 | CWIP | 34.5% | 65.5% | 10,350 | 19,650 |
| 239 | CAR ALLOWANCE | 13,052 | 0 | 13,052 | CWIP | 34.5% | 65.5% | 4,503 | 8,549 |
| 240 | TRAVEL AND PER DIEM | 3,000 | 0 | 3,000 | CWIP | 34.5% | 65.5% | 1,035 | 1,965 |
| 241 | CELL PHONE STIPEND | 1,259 | 0 | 1,259 | CWIP | 34.5% | 65.5% | 434 | 825 |
| 242 | COMMUNICATION SERVICES | 2,000 | 0 | 2,000 | CWIP | 34.5% | 65.5% | 690 | 1,310 |
| 243 | M&R - PROPERTY MAINTENANCE | 1,000 | 0 | 1,000 | CWIP | 34.5% | 65.5% | 345 | 655 |
| 244 | M&R - SOFTWARE | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 245 | M&R - FLEET MAINT CHARGE | 1,210 | 0 | 1,210 | CWIP | 34.5% | 65.5% | 417 | 793 |
| 246 | PRINTING & BINDING | 1,500 | 0 | 1,500 | CWIP | 34.5% | 65.5% | 518 | 983 |
| 247 | OTHER GOVT AGENCIES | 10,000 | 0 | 10,000 | CWIP | 34.5% | 65.5% | 3,450 | 6,550 |
| 248 | PERMIT RENEWAL | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 249 | SAFETY ADMINISTRATION | 2,250 | 0 | 2,250 | CWIP | 34.5% | 65.5% | 776 | 1,474 |
| 250 | EMPLOYEE BENFITS ADMIN | 2,030 | 0 | 2,030 | CWIP | 34.5% | 65.5% | 700 | 1,330 |
| 251 | EMPLOYMENT SERVICES | 6,255 | 0 | 6,255 | CWIP | 34.5% | 65.5% | 2,158 | 4,097 |
| 252 | FIXED COST - INFO SYS | 64,120 | 0 | 64,120 | CWIP | 34.5% | 65.5% | 22,121 | 41,999 |
| 253 | OFFICE SUPPLIES | 5,000 | 0 | 5,000 | CWIP | 34.5% | 65.5% | 1,725 | 3,275 |
| 254 | FUEL & OIL - NON INVENTORY | 1,811 | 0 | 1,811 | CWIP | 34.5% | 65.5% | 625 | 1,186 |
| 255 | OTHER MATERIAL & SUPPLIES | 0 | 0 | 0 | CWIP | 34.5% | 65.5% | 0 | 0 |
| 256 | MEMBERSHIPS | 700 | 0 | 700 | CWIP | 34.5% | 65.5% | 242 | 459 |
| 257 | EDUCATION AND TRAINING | 4,500 | 0 | 4,500 | CWIP | 34.5% | 65.5% | 1,553 | 2,948 |
| 258 | Total Utilities Engineering | $929,975 | $0 | $929,975 | | | | $320,841 | $609,134 |
| | Reuse Distribution Division | | | | | | | | |
| 259 | REGULAR SALARIES & WAGES | $402,945 | $0 | $402,945 | Direct-S | 0.0% | 100.0% | $0 | $402,945 |
| 260 | PERSONAL LEAVE PAYOFF | $0 | $0 | $0 | Direct-S | 0.0% | 100.0% | $0 | $0 |
| 261 | OVERTIME | 55,000 | 0 | 55,000 | Direct-S | 0.0% | 100.0% | 0 | 55,000 |
| 262 | FICA TAXES | 30,945 | 0 | 30,945 | Direct-S | 0.0% | 100.0% | 0 | 30,945 |
| 263 | STATE RETIREMENT | 40,248 | 0 | 40,248 | Direct-S | 0.0% | 100.0% | 0 | 40,248 |
| 264 | AD & D | 97 | 0 | 97 | Direct-S | 0.0% | 100.0% | 0 | 97 |
| 265 | GROUP HEALTH INSURANCE | 72,431 | 0 | 72,431 | Direct-S | 0.0% | 100.0% | 0 | 72,431 |
| 266 | GROUP LIFE INSURANCE | 531 | 0 | 531 | Direct-S | 0.0% | 100.0% | 0 | 531 |
| 267 | WORKERS' COMPENSATION | 25,239 | 0 | 25,239 | Direct-S | 0.0% | 100.0% | 0 | 25,239 |
| 268 | PROF SERV - UNIFORM CLEANING | 3,500 | 0 | 3,500 | Direct-S | 0.0% | 100.0% | 0 | 3,500 |
| 269 | PROF SERV - OTHER | 88,000 | 0 | 88,000 | Direct-S | 0.0% | 100.0% | 0 | 88,000 |
| 270 | COMMUNICATION SERVICES | 3,000 | 0 | 3,000 | Direct-S | 0.0% | 100.0% | 0 | 3,000 |
| 271 | CELL PHONE STIPEND | 1,558 | 0 | 1,558 | Direct-S | 0.0% | 100.0% | 0 | 1,558 |
| 272 | UTILITIES - ELECTRICITY | 30,900 | 0 | 30,900 | Direct-S | 0.0% | 100.0% | 0 | 30,900 |
| 273 | UTILITIES - WATER & SEWER | 1,800 | 0 | 1,800 | Direct-S | 0.0% | 100.0% | 0 | 1,800 |
| 274 | INS - ALL RISK PROPERTY | 16,775 | 0 | 16,775 | Direct-S | 0.0% | 100.0% | 0 | 16,775 |
| 275 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 276 | M&R - PROPERTY MAINTENANCE | 7,200 | 0 | 7,200 | Direct-S | 0.0% | 100.0% | 0 | 7,200 |
| 277 | M&R - EQUIPMENT | 35,000 | 0 | 35,000 | Direct-S | 0.0% | 100.0% | 0 | 35,000 |
| 278 | M&R - FLEET MAINT CHARGE | 2,066 | 0 | 2,066 | Direct-S | 0.0% | 100.0% | 0 | 2,066 |
| 279 | M&R - MATERIALS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 280 | M&R - STREETS & SIDEWALKS | 18,000 | 0 | 18,000 | Direct-S | 0.0% | 100.0% | 0 | 18,000 |
| 281 | M&R - OTHER | 5,000 | 0 | 5,000 | Direct-S | 0.0% | 100.0% | 0 | 5,000 |
| 282 | SAFETY ADMINISTRATION | 1,650 | 0 | 1,650 | Direct-S | 0.0% | 100.0% | 0 | 1,650 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 283 | EMPLOYEE BENFITS ADMIN | 1,489 | 0 | 1,489 | Direct-S | 0.0% | 100.0% | 0 | 1,489 |
| 284 | EMPLOYMENT SERVICES | 4,588 | 0 | 4,588 | Direct-S | 0.0% | 100.0% | 0 | 4,588 |
| 285 | FIXED COST - INFO SYS | 36,874 | 0 | 36,874 | Direct-S | 0.0% | 100.0% | 0 | 36,874 |
| 286 | OFFICE SUPPLIES | 2,000 | 0 | 2,000 | Direct-S | 0.0% | 100.0% | 0 | 2,000 |
| 287 | MATERIAL & SUPPLIES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 288 | WATER STORES ISSUES | 352,000 | 0 | 352,000 | Direct-S | 0.0% | 100.0% | 0 | 352,000 |
| 289 | CHEMICALS AND FERTILIZER | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 290 | FUEL & OIL - NON INVENTORY | 8,922 | 0 | 8,922 | Direct-S | 0.0% | 100.0% | 0 | 8,922 |
| 291 | SOIL, SEED, SOD AND PLANTS | 500 | 0 | 500 | Direct-S | 0.0% | 100.0% | 0 | 500 |
| 292 | SMALL TOOLS & MINOR EQUIPMENT | 12,000 | 0 | 12,000 | Direct-S | 0.0% | 100.0% | 0 | 12,000 |
| 293 | OTHER MATERIAL & SUPPLIES | 40,000 | 0 | 40,000 | Direct-S | 0.0% | 100.0% | 0 | 40,000 |
| 294 | MEMBERSHIPS | 200 | 0 | 200 | Direct-S | 0.0% | 100.0% | 0 | 200 |
| 295 | EDUCATION AND TRAINING | 2,500 | 0 | 2,500 | Direct-S | 0.0% | 100.0% | 0 | 2,500 |
| 296 | Total Reuse Distribution Division | $1,302,957 | $0 | $1,302,957 | | | | $0 | $1,302,957 |
| | Ralph Brennan Water Plant #2 | | | | | | | | |
| 297 | REGULAR SALARIES & WAGES | $1,134,622 | $0 | $1,134,622 | Direct-W | 100.0% | 0.0% | $1,134,622 | $0 |
| 298 | Additional Personnel | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 299 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 300 | OTHER PERSONAL SERVICES | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 301 | OVERTIME | 70,000 | 0 | 70,000 | Direct-W | 100.0% | 0.0% | 70,000 | 0 |
| 302 | FICA TAXES | 86,844 | 0 | 86,844 | Direct-W | 100.0% | 0.0% | 86,844 | 0 |
| 303 | STATE RETIREMENT | 117,945 | 0 | 117,945 | Direct-W | 100.0% | 0.0% | 117,945 | 0 |
| 304 | PENSION EXPENSE | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 305 | AD & D | 272 | 0 | 272 | Direct-W | 100.0% | 0.0% | 272 | 0 |
| 306 | GROUP HEALTH INSURANCE | 196,005 | 0 | 196,005 | Direct-W | 100.0% | 0.0% | 196,005 | 0 |
| 307 | GROUP LIFE INSURANCE | 1,496 | 0 | 1,496 | Direct-W | 100.0% | 0.0% | 1,496 | 0 |
| 308 | WORKERS' COMPENSATION | 78,102 | 0 | 78,102 | Direct-W | 100.0% | 0.0% | 78,102 | 0 |
| 309 | PROF SERV - UNIFORM CLEANING | 5,000 | 0 | 5,000 | Direct-W | 100.0% | 0.0% | 5,000 | 0 |
| 310 | PROF SERV - OTHER | 32,500 | 0 | 32,500 | Direct-W | 100.0% | 0.0% | 32,500 | 0 |
| 311 | SECURITY | 19,500 | 0 | 19,500 | Direct-W | 100.0% | 0.0% | 19,500 | 0 |
| 312 | TRAVEL AND PER DIEM | 2,500 | 0 | 2,500 | Direct-W | 100.0% | 0.0% | 2,500 | 0 |
| 313 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 314 | CELL PHONE STIPEND | 599 | 0 | 599 | Direct-W | 100.0% | 0.0% | 599 | 0 |
| 315 | COMMUNICATION SERVICES | 1,800 | 0 | 1,800 | Direct-W | 100.0% | 0.0% | 1,800 | 0 |
| 316 | UTILITIES - ELECTRICITY | 725,000 | 0 | 725,000 | Direct-W | 100.0% | 0.0% | 725,000 | 0 |
| 317 | UTILITIES - WATER & SEWER | 33,500 | 0 | 33,500 | Direct-W | 100.0% | 0.0% | 33,500 | 0 |
| 318 | LANDFILL CHARGES | 475,000 | 0 | 475,000 | Direct-W | 100.0% | 0.0% | 475,000 | 0 |
| 319 | LEASE/RENT - EQUIPMENT | 20,000 | 0 | 20,000 | Direct-W | 100.0% | 0.0% | 20,000 | 0 |
| 320 | INS - ALL RISK PROPERTY | 133,721 | 0 | 133,721 | Direct-W | 100.0% | 0.0% | 133,721 | 0 |
| 321 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 322 | M&R - PROPERTY MAINTENANCE | 68,000 | 0 | 68,000 | Direct-W | 100.0% | 0.0% | 68,000 | 0 |
| 323 | M&R - EQUIPMENT | 220,000 | 0 | 220,000 | Direct-W | 100.0% | 0.0% | 220,000 | 0 |
| 324 | M&R - FLEET MAINT CHARGE | 4,933 | 0 | 4,933 | Direct-W | 100.0% | 0.0% | 4,933 | 0 |
| 325 | M&R - MATERIALS | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 326 | M&R - OTHER | 235,000 | 0 | 235,000 | Direct-W | 100.0% | 0.0% | 235,000 | 0 |
| 327 | OTHER GOVT AGENCIES | 29,000 | 0 | 29,000 | Direct-W | 100.0% | 0.0% | 29,000 | 0 |
| 328 | SAFETY ADMINISTRATION | 4,647 | 0 | 4,647 | Direct-W | 100.0% | 0.0% | 4,647 | 0 |
| 329 | EMPLOYEE BENFITS ADMIN | 4,194 | 0 | 4,194 | Direct-W | 100.0% | 0.0% | 4,194 | 0 |
| 330 | EMPLOYMENT SERVICES | 12,921 | 0 | 12,921 | Direct-W | 100.0% | 0.0% | 12,921 | 0 |
| 331 | FIXED COST - PROPERTY MAINT | 344,070 | 0 | 344,070 | Direct-W | 100.0% | 0.0% | 344,070 | 0 |
| 332 | FIXED COST - INFO SYS | 88,901 | 0 | 88,901 | Direct-W | 100.0% | 0.0% | 88,901 | 0 |
| 333 | OFFICE SUPPLIES | 3,500 | 0 | 3,500 | Direct-W | 100.0% | 0.0% | 3,500 | 0 |
| 334 | BOTTLED WATER | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 335 | WATER STORES ISSUES | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 336 | CHEMICALS AND FERTILIZER | 2,400,000 | 0 | 2,400,000 | Direct-W | 100.0% | 0.0% | 2,400,000 | 0 |
| 337 | FUEL & OIL - NON INVENTORY | 11,733 | 0 | 11,733 | Direct-W | 100.0% | 0.0% | 11,733 | 0 |
| 338 | MEDICAL AND LAB SUPPLIES | 7,000 | 0 | 7,000 | Direct-W | 100.0% | 0.0% | 7,000 | 0 |
| 339 | UNIFORMS | 500 | 0 | 500 | Direct-W | 100.0% | 0.0% | 500 | 0 |
| 340 | SMALL TOOLS & MINOR EQUIPMENT | 11,000 | 0 | 11,000 | Direct-W | 100.0% | 0.0% | 11,000 | 0 |
| 341 | FUEL & OIL - GENERATOR FUEL | 50,000 | 0 | 50,000 | Direct-W | 100.0% | 0.0% | 50,000 | 0 |
| 342 | OTHER MATERIAL & SUPPLIES | 25,000 | 0 | 25,000 | Direct-W | 100.0% | 0.0% | 25,000 | 0 |
| 343 | MEMBERSHIPS | 1,500 | 0 | 1,500 | Direct-W | 100.0% | 0.0% | 1,500 | 0 |
| 344 | SUBSCRIPTIONS & PUBLICATIONS | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 345 | EDUCATION AND TRAINING | 5,000 | 0 | 5,000 | Direct-W | 100.0% | 0.0% | 5,000 | 0 |
| 346 | CAP OUT - MACHINE & EQUIPMENT | 25,000 | 0 | 25,000 | Direct-W | 100.0% | 0.0% | 25,000 | 0 |
| 347 | Total Ralph Brennan Water Plant #2 | $6,686,305 | $0 | $6,686,305 | | | | $6,686,305 | $0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| | Bottle Water | | | | | | | | |
| 348 | OTHER MATERIAL & SUPPLIES | $0 | $0 | $0 | Direct-W | 100.0% | 0.0% | $0 | $0 |
| 349 | BOTTLED WATER | $0 | $0 | $0 | Direct-W | 100.0% | 0.0% | $0 | $0 |
| 350 | Total Bottle Water | $0 | $0 | $0 | | | | $0 | $0 |
| | Water Distribution | | | | | | | | |
| 351 | REGULAR SALARIES & WAGES | $668,810 | $0 | $668,810 | Direct-W | 100.0% | 0.0% | $668,810 | $0 |
| 352 | Additional Personnel | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 353 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 354 | OVERTIME | 126,500 | 0 | 126,500 | Direct-W | 100.0% | 0.0% | 126,500 | 0 |
| 355 | FICA TAXES | 51,292 | 0 | 51,292 | Direct-W | 100.0% | 0.0% | 51,292 | 0 |
| 356 | STATE RETIREMENT | 66,798 | 0 | 66,798 | Direct-W | 100.0% | 0.0% | 66,798 | 0 |
| 357 | AD & D | 160 | 0 | 160 | Direct-W | 100.0% | 0.0% | 160 | 0 |
| 358 | GROUP HEALTH INSURANCE | 130,192 | 0 | 130,192 | Direct-W | 100.0% | 0.0% | 130,192 | 0 |
| 359 | GROUP LIFE INSURANCE | 882 | 0 | 882 | Direct-W | 100.0% | 0.0% | 882 | 0 |
| 360 | WORKERS' COMPENSATION | 38,792 | 0 | 38,792 | Direct-W | 100.0% | 0.0% | 38,792 | 0 |
| 361 | PROF SERV - UNIFORM CLEANING | 4,500 | 0 | 4,500 | Direct-W | 100.0% | 0.0% | 4,500 | 0 |
| 362 | OTHER CONTRACTUAL SERVICES | 600,000 | 0 | 600,000 | Direct-W | 100.0% | 0.0% | 600,000 | 0 |
| 363 | TRAVEL AND PER DIEM | 1,000 | 0 | 1,000 | Direct-W | 100.0% | 0.0% | 1,000 | 0 |
| 364 | CELL PHONE STIPEND | 1,679 | 0 | 1,679 | Direct-W | 100.0% | 0.0% | 1,679 | 0 |
| 365 | COMMUNICATION SERVICES | 500 | 0 | 500 | Direct-W | 100.0% | 0.0% | 500 | 0 |
| 366 | POSTAGE & FREIGHT | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 367 | UTILITIES - ELECTRICITY | 8,500 | 0 | 8,500 | Direct-W | 100.0% | 0.0% | 8,500 | 0 |
| 368 | UTILITIES - WATER & SEWER | 8,500 | 0 | 8,500 | Direct-W | 100.0% | 0.0% | 8,500 | 0 |
| 369 | LANDFILL CHARGES | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 370 | LEASE/RENT - CONSTRUCTION EQUP | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 371 | INS - ALL RISK PROPERTY | 4,180 | 0 | 4,180 | Direct-W | 100.0% | 0.0% | 4,180 | 0 |
| 372 | M&R - WATER/SEWER LINES | 16,000 | 0 | 16,000 | Direct-W | 100.0% | 0.0% | 16,000 | 0 |
| 373 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 374 | M&R - PROPERTY MAINTENANCE | 15,500 | 0 | 15,500 | Direct-W | 100.0% | 0.0% | 15,500 | 0 |
| 375 | M&R - EQUIPMENT | 13,000 | 0 | 13,000 | Direct-W | 100.0% | 0.0% | 13,000 | 0 |
| 376 | M&R - FLEET MAINT CHARGE | 38,711 | 0 | 38,711 | Direct-W | 100.0% | 0.0% | 38,711 | 0 |
| 377 | M&R - MATERIALS | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 378 | M&R - STREETS & SIDEWALKS | 25,000 | 0 | 25,000 | Direct-W | 100.0% | 0.0% | 25,000 | 0 |
| 379 | M&R - OTHER | 55,000 | 0 | 55,000 | Direct-W | 100.0% | 0.0% | 55,000 | 0 |
| 380 | SAFETY ADMINISTRATION | 2,739 | 0 | 2,739 | Direct-W | 100.0% | 0.0% | 2,739 | 0 |
| 381 | EMPLOYEE BENFITS ADMIN | 2,472 | 0 | 2,472 | Direct-W | 100.0% | 0.0% | 2,472 | 0 |
| 382 | EMPLOYMENT SERVICES | 7,615 | 0 | 7,615 | Direct-W | 100.0% | 0.0% | 7,615 | 0 |
| 383 | FIXED COST - INFO SYS | 62,803 | 0 | 62,803 | Direct-W | 100.0% | 0.0% | 62,803 | 0 |
| 384 | OFFICE SUPPLIES | 5,500 | 0 | 5,500 | Direct-W | 100.0% | 0.0% | 5,500 | 0 |
| 385 | MATERIAL & SUPPLIES | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 386 | WATER STORES ISSUES | 1,000,000 | 0 | 1,000,000 | Direct-W | 100.0% | 0.0% | 1,000,000 | 0 |
| 387 | FUEL & OIL - NON INVENTORY | 36,806 | 0 | 36,806 | Direct-W | 100.0% | 0.0% | 36,806 | 0 |
| 388 | SOIL, SEED, SOD AND PLANTS | 5,000 | 0 | 5,000 | Direct-W | 100.0% | 0.0% | 5,000 | 0 |
| 389 | SMALL TOOLS & MINOR EQUIPMENT | 16,500 | 0 | 16,500 | Direct-W | 100.0% | 0.0% | 16,500 | 0 |
| 390 | FUEL & OIL - GENERATOR FUEL | 0 | 0 | 0 | Direct-W | 100.0% | 0.0% | 0 | 0 |
| 391 | OTHER MATERIAL & SUPPLIES | 55,000 | 0 | 55,000 | Direct-W | 100.0% | 0.0% | 55,000 | 0 |
| 392 | EDUCATION AND TRAINING | 5,000 | 0 | 5,000 | Direct-W | 100.0% | 0.0% | 5,000 | 0 |
| 393 | CAP OUT - MACHINE & EQUIPMENT | 10,000 | 0 | 10,000 | Direct-W | 100.0% | 0.0% | 10,000 | 0 |
| 394 | Total Water Distribution | $3,084,930 | $0 | $3,084,930 | | | | $3,084,930 | $0 |
| | Bethune Point Plant #1 | | | | | | | | |
| 395 | REGULAR SALARIES & WAGES | $807,927 | $0 | $807,927 | Direct-S | 0.0% | 100.0% | $0 | $807,927 |
| 396 | Additional Personnel | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 397 | PERSONAL LEAVE PAYOFF | 23,325 | 0 | 23,325 | Direct-S | 0.0% | 100.0% | 0 | 23,325 |
| 398 | OVERTIME | 36,750 | 0 | 36,750 | Direct-S | 0.0% | 100.0% | 0 | 36,750 |
| 399 | FICA TAXES | 61,898 | 0 | 61,898 | Direct-S | 0.0% | 100.0% | 0 | 61,898 |
| 400 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 401 | STATE RETIREMENT | 93,543 | 0 | 93,543 | Direct-S | 0.0% | 100.0% | 0 | 93,543 |
| 402 | AD & D | 194 | 0 | 194 | Direct-S | 0.0% | 100.0% | 0 | 194 |
| 403 | GROUP HEALTH INSURANCE | 112,989 | 0 | 112,989 | Direct-S | 0.0% | 100.0% | 0 | 112,989 |
| 404 | GROUP LIFE INSURANCE | 1,065 | 0 | 1,065 | Direct-S | 0.0% | 100.0% | 0 | 1,065 |
| 405 | WORKERS' COMPENSATION | 42,052 | 0 | 42,052 | Direct-S | 0.0% | 100.0% | 0 | 42,052 |
| 406 | PROF SERV - UNIFORM CLEANING | 5,000 | 0 | 5,000 | Direct-S | 0.0% | 100.0% | 0 | 5,000 |
| 407 | PROF SERV - OTHER | 30,000 | 0 | 30,000 | Direct-S | 0.0% | 100.0% | 0 | 30,000 |
| 408 | TRAVEL AND PER DIEM | 5,500 | 0 | 5,500 | Direct-S | 0.0% | 100.0% | 0 | 5,500 |
| 409 | CELL PHONE STIPEND | 1,198 | 0 | 1,198 | Direct-S | 0.0% | 100.0% | 0 | 1,198 |
| 410 | COMMUNICATION SERVICES | 1,500 | 0 | 1,500 | Direct-S | 0.0% | 100.0% | 0 | 1,500 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 411 | UTILITIES - ELECTRICITY | 628,300 | 0 | 628,300 | Direct-S | 0.0% | 100.0% | 0 | 628,300 |
| 412 | UTILITIES - WATER & SEWER | 19,570 | 0 | 19,570 | Direct-S | 0.0% | 100.0% | 0 | 19,570 |
| 413 | LEASE/RENT - EQUIPMENT | 50,000 | 0 | 50,000 | Direct-S | 0.0% | 100.0% | 0 | 50,000 |
| 414 | LEASE/RENT - OTHER | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 415 | INS - ALL RISK PROPERTY | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 416 | M&R - PROPERTY MAINTENANCE | 24,200 | 0 | 24,200 | Direct-S | 0.0% | 100.0% | 0 | 24,200 |
| 417 | M&R - EQUIPMENT | 120,000 | 0 | 120,000 | Direct-S | 0.0% | 100.0% | 0 | 120,000 |
| 418 | M&R - SOFTWARE | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 419 | M&R - FLEET MAINT CHARGE | 2,554 | 0 | 2,554 | Direct-S | 0.0% | 100.0% | 0 | 2,554 |
| 420 | M&R - MATERIALS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 421 | M&R - OTHER | 659,050 | 0 | 659,050 | Direct-S | 0.0% | 100.0% | 0 | 659,050 |
| 422 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 423 | OTHER GOVT AGENCIES | 10,000 | 0 | 10,000 | Direct-S | 0.0% | 100.0% | 0 | 10,000 |
| 424 | SAFETY ADMINISTRATION | 3,309 | 0 | 3,309 | Direct-S | 0.0% | 100.0% | 0 | 3,309 |
| 425 | EMPLOYEE BENFITS ADMIN | 2,986 | 0 | 2,986 | Direct-S | 0.0% | 100.0% | 0 | 2,986 |
| 426 | EMPLOYMENT SERVICES | 9,201 | 0 | 9,201 | Direct-S | 0.0% | 100.0% | 0 | 9,201 |
| 427 | FIXED COST - PROPERTY MAINT | 25,946 | 0 | 25,946 | Direct-S | 0.0% | 100.0% | 0 | 25,946 |
| 428 | FIXED COST - INFO SYS | 59,212 | 0 | 59,212 | Direct-S | 0.0% | 100.0% | 0 | 59,212 |
| 429 | OFFICE SUPPLIES | 4,500 | 0 | 4,500 | Direct-S | 0.0% | 100.0% | 0 | 4,500 |
| 430 | WATER STORES ISSUES | 1,500 | 0 | 1,500 | Direct-S | 0.0% | 100.0% | 0 | 1,500 |
| 431 | CHEMICALS AND FERTILIZER | 240,000 | 0 | 240,000 | Direct-S | 0.0% | 100.0% | 0 | 240,000 |
| 432 | FUEL & OIL - NON INVENTORY | 3,721 | 0 | 3,721 | Direct-S | 0.0% | 100.0% | 0 | 3,721 |
| 433 | MEDICAL AND LAB SUPPLIES | 15,000 | 0 | 15,000 | Direct-S | 0.0% | 100.0% | 0 | 15,000 |
| 434 | UNIFORMS | 400 | 0 | 400 | Direct-S | 0.0% | 100.0% | 0 | 400 |
| 435 | SMALL TOOLS & MINOR EQUIPMENT | 5,500 | 0 | 5,500 | Direct-S | 0.0% | 100.0% | 0 | 5,500 |
| 436 | FUEL & OIL - GENERATOR FUEL | 28,000 | 0 | 28,000 | Direct-S | 0.0% | 100.0% | 0 | 28,000 |
| 437 | OTHER MATERIAL & SUPPLIES | 145,000 | 0 | 145,000 | Direct-S | 0.0% | 100.0% | 0 | 145,000 |
| 438 | EDUCATION AND TRAINING | 5,500 | 0 | 5,500 | Direct-S | 0.0% | 100.0% | 0 | 5,500 |
| 439 | CAP OUT - MACHINE & EQUIPMENT | 10,000 | 0 | 10,000 | Direct-S | 0.0% | 100.0% | 0 | 10,000 |
| 440 | Total Bethune Point Plant #1 | $3,296,392 | $0 | $3,296,392 | | | | $0 | $3,296,392 |
| | Regional Wastewater Plant #2 | | | | | | | | |
| 441 | REGULAR SALARIES & WAGES | $1,108,347 | $0 | $1,108,347 | Direct-S | 0.0% | 100.0% | $0 | $1,108,347 |
| 442 | Additional Personnel | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 443 | PERSONAL LEAVE PAYOFF | 13,335 | 0 | 13,335 | Direct-S | 0.0% | 100.0% | 0 | 13,335 |
| 444 | OVERTIME | 65,000 | 0 | 65,000 | Direct-S | 0.0% | 100.0% | 0 | 65,000 |
| 445 | FICA TAXES | 84,857 | 0 | 84,857 | Direct-S | 0.0% | 100.0% | 0 | 84,857 |
| 446 | GENERAL EMPLOYEE RETIREMENT | 6,427 | 0 | 6,427 | Direct-S | 0.0% | 100.0% | 0 | 6,427 |
| 447 | STATE RETIREMENT | 116,932 | 0 | 116,932 | Direct-S | 0.0% | 100.0% | 0 | 116,932 |
| 448 | PENSION EXPENSE | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 449 | AD & D | 266 | 0 | 266 | Direct-S | 0.0% | 100.0% | 0 | 266 |
| 450 | GROUP HEALTH INSURANCE | 188,678 | 0 | 188,678 | Direct-S | 0.0% | 100.0% | 0 | 188,678 |
| 451 | GROUP LIFE INSURANCE | 1,461 | 0 | 1,461 | Direct-S | 0.0% | 100.0% | 0 | 1,461 |
| 452 | WORKERS' COMPENSATION | 54,732 | 0 | 54,732 | Direct-S | 0.0% | 100.0% | 0 | 54,732 |
| 453 | PROF SERV - UNIFORM CLEANING | 6,000 | 0 | 6,000 | Direct-S | 0.0% | 100.0% | 0 | 6,000 |
| 454 | PROF SERV - OTHER | 36,500 | 0 | 36,500 | Direct-S | 0.0% | 100.0% | 0 | 36,500 |
| 455 | SECURITY | 19,500 | 0 | 19,500 | Direct-S | 0.0% | 100.0% | 0 | 19,500 |
| 456 | TRAVEL AND PER DIEM | 5,500 | 0 | 5,500 | Direct-S | 0.0% | 100.0% | 0 | 5,500 |
| 457 | CELL PHONE STIPEND | 899 | 0 | 899 | Direct-S | 0.0% | 100.0% | 0 | 899 |
| 458 | COMMUNICATION SERVICES | 1,500 | 0 | 1,500 | Direct-S | 0.0% | 100.0% | 0 | 1,500 |
| 459 | UTILITIES - ELECTRICITY | 924,000 | 0 | 924,000 | Direct-S | 0.0% | 100.0% | 0 | 924,000 |
| 460 | UTILITIES - WATER & SEWER | 60,000 | 0 | 60,000 | Direct-S | 0.0% | 100.0% | 0 | 60,000 |
| 461 | LANDFILL CHARGES | 1,000,000 | 0 | 1,000,000 | Direct-S | 0.0% | 100.0% | 0 | 1,000,000 |
| 462 | LEASE/RENT - EQUIPMENT | 30,000 | 0 | 30,000 | Direct-S | 0.0% | 100.0% | 0 | 30,000 |
| 463 | LEASE/RENT - OTHER | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 464 | INS - ALL RISK PROPERTY | 273,681 | 0 | 273,681 | Direct-S | 0.0% | 100.0% | 0 | 273,681 |
| 465 | M&R - WATER/SEWER LINES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 466 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 467 | M&R - PROPERTY MAINTENANCE | 44,000 | 0 | 44,000 | Direct-S | 0.0% | 100.0% | 0 | 44,000 |
| 468 | M&R - EQUIPMENT | 95,000 | 0 | 95,000 | Direct-S | 0.0% | 100.0% | 0 | 95,000 |
| 469 | M&R - FLEET MAINT CHARGE | 13,429 | 0 | 13,429 | Direct-S | 0.0% | 100.0% | 0 | 13,429 |
| 470 | M&R - MATERIALS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 471 | M&R - SCIENTIFIC, TEC & LAB | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 472 | M&R - OTHER | 661,000 | 0 | 661,000 | Direct-S | 0.0% | 100.0% | 0 | 661,000 |
| 473 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 474 | OTHER GOVT AGENCIES | 15,000 | 0 | 15,000 | Direct-S | 0.0% | 100.0% | 0 | 15,000 |
| 475 | SAFETY ADMINISTRATION | 4,539 | 0 | 4,539 | Direct-S | 0.0% | 100.0% | 0 | 4,539 |
| 476 | EMPLOYEE BENFITS ADMIN | 4,096 | 0 | 4,096 | Direct-S | 0.0% | 100.0% | 0 | 4,096 |
| 477 | EMPLOYMENT SERVICES | 12,621 | 0 | 12,621 | Direct-S | 0.0% | 100.0% | 0 | 12,621 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| 478 | FIXED COST - PROPERTY MAINT | 11,244 | 0 | 11,244 | Direct-S | 0.0% | 100.0% | 0 | 11,244 |
| 479 | FIXED COST - INFO SYS | 100,116 | 0 | 100,116 | Direct-S | 0.0% | 100.0% | 0 | 100,116 |
| 480 | OFFICE SUPPLIES | 5,000 | 0 | 5,000 | Direct-S | 0.0% | 100.0% | 0 | 5,000 |
| 481 | WATER STORES ISSUES | 2,000 | 0 | 2,000 | Direct-S | 0.0% | 100.0% | 0 | 2,000 |
| 482 | CHEMICALS AND FERTILIZER | 900,000 | 0 | 900,000 | Direct-S | 0.0% | 100.0% | 0 | 900,000 |
| 483 | FUEL & OIL - NON INVENTORY | 8,899 | 0 | 8,899 | Direct-S | 0.0% | 100.0% | 0 | 8,899 |
| 484 | MEDICAL AND LAB SUPPLIES | 21,000 | 0 | 21,000 | Direct-S | 0.0% | 100.0% | 0 | 21,000 |
| 485 | SOIL, SEED, SOD AND PLANTS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 486 | UNIFORMS | 400 | 0 | 400 | Direct-S | 0.0% | 100.0% | 0 | 400 |
| 487 | SMALL TOOLS & MINOR EQUIPMENT | 10,000 | 0 | 10,000 | Direct-S | 0.0% | 100.0% | 0 | 10,000 |
| 488 | FUEL & OIL - GENERATOR FUEL | 25,000 | 0 | 25,000 | Direct-S | 0.0% | 100.0% | 0 | 25,000 |
| 489 | OTHER MATERIAL & SUPPLIES | 130,000 | 0 | 130,000 | Direct-S | 0.0% | 100.0% | 0 | 130,000 |
| 490 | MEMBERSHIPS | 1,000 | 0 | 1,000 | Direct-S | 0.0% | 100.0% | 0 | 1,000 |
| 491 | EDUCATION AND TRAINING | 5,500 | 0 | 5,500 | Direct-S | 0.0% | 100.0% | 0 | 5,500 |
| 492 | CAP OUT - MACHINE & EQUIPMENT | 26,000 | 0 | 26,000 | Direct-S | 0.0% | 100.0% | 0 | 26,000 |
| 493 | Total Regional Wastewater Plant #2 | $6,093,460 | $0 | $6,093,460 | | | | $0 | $6,093,460 |
| | Central Maintenance | | | | | | | | |
| 494 | REGULAR SALARIES & WAGES | $356,395 | $0 | $356,395 | Direct-S | 0.0% | 100.0% | $0 | $356,395 |
| 495 | Additional Personnel | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 496 | OVERTIME | 77,500 | 0 | 77,500 | Direct-S | 0.0% | 100.0% | 0 | 77,500 |
| 497 | FICA TAXES | 27,328 | 0 | 27,328 | Direct-S | 0.0% | 100.0% | 0 | 27,328 |
| 498 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 499 | STATE RETIREMENT | 35,598 | 0 | 35,598 | Direct-S | 0.0% | 100.0% | 0 | 35,598 |
| 500 | AD & D | 85 | 0 | 85 | Direct-S | 0.0% | 100.0% | 0 | 85 |
| 501 | GROUP HEALTH INSURANCE | 62,967 | 0 | 62,967 | Direct-S | 0.0% | 100.0% | 0 | 62,967 |
| 502 | GROUP LIFE INSURANCE | 470 | 0 | 470 | Direct-S | 0.0% | 100.0% | 0 | 470 |
| 503 | WORKERS' COMPENSATION | 18,546 | 0 | 18,546 | Direct-S | 0.0% | 100.0% | 0 | 18,546 |
| 504 | PROF SERV - UNIFORM CLEANING | 2,500 | 0 | 2,500 | Direct-S | 0.0% | 100.0% | 0 | 2,500 |
| 505 | PROF SERV - OTHER | 49,000 | 0 | 49,000 | Direct-S | 0.0% | 100.0% | 0 | 49,000 |
| 506 | TRAVEL AND PER DIEM | 1,500 | 0 | 1,500 | Direct-S | 0.0% | 100.0% | 0 | 1,500 |
| 507 | CELL PHONE STIPEND | 839 | 0 | 839 | Direct-S | 0.0% | 100.0% | 0 | 839 |
| 508 | COMMUNICATION SERVICES | 2,000 | 0 | 2,000 | Direct-S | 0.0% | 100.0% | 0 | 2,000 |
| 509 | UTILITIES - ELECTRICITY | 350,000 | 0 | 350,000 | Direct-S | 0.0% | 100.0% | 0 | 350,000 |
| 510 | UTILITIES - WATER & SEWER | 37,100 | 0 | 37,100 | Direct-S | 0.0% | 100.0% | 0 | 37,100 |
| 511 | LANDFILL CHARGES | 30,000 | 0 | 30,000 | Direct-S | 0.0% | 100.0% | 0 | 30,000 |
| 512 | LEASE/RENT - EQUIPMENT | 2,500 | 0 | 2,500 | Direct-S | 0.0% | 100.0% | 0 | 2,500 |
| 513 | INS - ALL RISK PROPERTY | 39,005 | 0 | 39,005 | Direct-S | 0.0% | 100.0% | 0 | 39,005 |
| 514 | M&R - PROPERTY MAINTENANCE | 16,000 | 0 | 16,000 | Direct-S | 0.0% | 100.0% | 0 | 16,000 |
| 515 | M&R - EQUIPMENT | 80,520 | 0 | 80,520 | Direct-S | 0.0% | 100.0% | 0 | 80,520 |
| 516 | M&R - FENCING | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 517 | M&R - FLEET MAINT CHARGE | 27,731 | 0 | 27,731 | Direct-S | 0.0% | 100.0% | 0 | 27,731 |
| 518 | M&R - MATERIALS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 519 | M&R - OTHER | 225,000 | 0 | 225,000 | Direct-S | 0.0% | 100.0% | 0 | 225,000 |
| 520 | OTHER GOVT AGENCIES | 200 | 0 | 200 | Direct-S | 0.0% | 100.0% | 0 | 200 |
| 521 | SAFETY ADMINISTRATION | 1,460 | 0 | 1,460 | Direct-S | 0.0% | 100.0% | 0 | 1,460 |
| 522 | EMPLOYEE BENFITS ADMIN | 1,317 | 0 | 1,317 | Direct-S | 0.0% | 100.0% | 0 | 1,317 |
| 523 | EMPLOYMENT SERVICES | 4,058 | 0 | 4,058 | Direct-S | 0.0% | 100.0% | 0 | 4,058 |
| 524 | FIXED COST - PROPERTY MAINT | 2,489 | 0 | 2,489 | Direct-S | 0.0% | 100.0% | 0 | 2,489 |
| 525 | FIXED COST - INFO SYS | 66,803 | 0 | 66,803 | Direct-S | 0.0% | 100.0% | 0 | 66,803 |
| 526 | OFFICE SUPPLIES | 3,750 | 0 | 3,750 | Direct-S | 0.0% | 100.0% | 0 | 3,750 |
| 527 | WATER STORES ISSUES | 15,000 | 0 | 15,000 | Direct-S | 0.0% | 100.0% | 0 | 15,000 |
| 528 | FUEL & OIL - NON INVENTORY | 46,130 | 0 | 46,130 | Direct-S | 0.0% | 100.0% | 0 | 46,130 |
| 529 | SMALL TOOLS & MINOR EQUIPMENT | 7,500 | 0 | 7,500 | Direct-S | 0.0% | 100.0% | 0 | 7,500 |
| 530 | FUEL & OIL - GENERATOR FUEL | 9,900 | 0 | 9,900 | Direct-S | 0.0% | 100.0% | 0 | 9,900 |
| 531 | OTHER MATERIAL & SUPPLIES | 43,200 | 0 | 43,200 | Direct-S | 0.0% | 100.0% | 0 | 43,200 |
| 532 | EDUCATION AND TRAINING | 3,500 | 0 | 3,500 | Direct-S | 0.0% | 100.0% | 0 | 3,500 |
| 533 | CAP OUT - MACHINE & EQUIPMENT | 25,000 | 0 | 25,000 | Direct-S | 0.0% | 100.0% | 0 | 25,000 |
| 534 | Total Central Maintenance | $1,672,892 | $0 | $1,672,892 | | | | $0 | $1,672,892 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Budgeted Operating and Maintenance Expenditures to the Water and Wastewater Systems**

| Line No. | Description | Budget 2021 | Adjustments | Adjusted 2021 | Allocation Reference | Allocation Percentages Water | Allocation Percentages Wastewater | Allocated Operating Expenses 2021 Water | Allocated Operating Expenses 2021 Wastewater |
|---|---|---|---|---|---|---|---|---|---|
| | Sanitary Sewer Maintenance | | | | | | | | |
| 535 | REGULAR SALARIES & WAGES | $749,950 | $0 | $749,950 | Direct-S | 0.0% | 100.0% | $0 | $749,950 |
| 536 | Additional Personnel | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 537 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 538 | OVERTIME | 61,500 | 0 | 61,500 | Direct-S | 0.0% | 100.0% | 0 | 61,500 |
| 539 | FICA TAXES | 57,468 | 0 | 57,468 | Direct-S | 0.0% | 100.0% | 0 | 57,468 |
| 540 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 541 | STATE RETIREMENT | 90,840 | 0 | 90,840 | Direct-S | 0.0% | 100.0% | 0 | 90,840 |
| 542 | AD & D | 180 | 0 | 180 | Direct-S | 0.0% | 100.0% | 0 | 180 |
| 543 | GROUP HEALTH INSURANCE | 140,503 | 0 | 140,503 | Direct-S | 0.0% | 100.0% | 0 | 140,503 |
| 544 | GROUP LIFE INSURANCE | 989 | 0 | 989 | Direct-S | 0.0% | 100.0% | 0 | 989 |
| 545 | WORKERS' COMPENSATION | 39,391 | 0 | 39,391 | Direct-S | 0.0% | 100.0% | 0 | 39,391 |
| 546 | PROF SERV - UNIFORM CLEANING | 3,500 | 0 | 3,500 | Direct-S | 0.0% | 100.0% | 0 | 3,500 |
| 547 | TRAVEL AND PER DIEM | 900 | 0 | 900 | Direct-S | 0.0% | 100.0% | 0 | 900 |
| 548 | CELL PHONE STIPEND | 1,259 | 0 | 1,259 | Direct-S | 0.0% | 100.0% | 0 | 1,259 |
| 549 | COMMUNICATION SERVICES | 840 | 0 | 840 | Direct-S | 0.0% | 100.0% | 0 | 840 |
| 550 | POSTAGE & FREIGHT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 551 | UTILITIES - ELECTRICITY | 10,000 | 0 | 10,000 | Direct-S | 0.0% | 100.0% | 0 | 10,000 |
| 552 | UTILITIES - WATER & SEWER | 2,000 | 0 | 2,000 | Direct-S | 0.0% | 100.0% | 0 | 2,000 |
| 553 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 554 | M&R - PROPERTY MAINTENANCE | 8,400 | 0 | 8,400 | Direct-S | 0.0% | 100.0% | 0 | 8,400 |
| 555 | M&R - EQUIPMENT | 30,000 | 0 | 30,000 | Direct-S | 0.0% | 100.0% | 0 | 30,000 |
| 556 | M&R - FLEET MAINT CHARGE | 48,357 | 0 | 48,357 | Direct-S | 0.0% | 100.0% | 0 | 48,357 |
| 557 | M&R - MATERIALS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 558 | M&R - WATER/SEWER LINES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 559 | M&R - STREETS & SIDEWALKS | 23,000 | 0 | 23,000 | Direct-S | 0.0% | 100.0% | 0 | 23,000 |
| 560 | M&R - OTHER | 3,000 | 0 | 3,000 | Direct-S | 0.0% | 100.0% | 0 | 3,000 |
| 561 | SAFETY ADMINISTRATION | 3,071 | 0 | 3,071 | Direct-S | 0.0% | 100.0% | 0 | 3,071 |
| 562 | EMPLOYEE BENFITS ADMIN | 2,772 | 0 | 2,772 | Direct-S | 0.0% | 100.0% | 0 | 2,772 |
| 563 | EMPLOYMENT SERVICES | 8,539 | 0 | 8,539 | Direct-S | 0.0% | 100.0% | 0 | 8,539 |
| 564 | FIXED COST - INFO SYS | 66,757 | 0 | 66,757 | Direct-S | 0.0% | 100.0% | 0 | 66,757 |
| 565 | OFFICE SUPPLIES | 2,000 | 0 | 2,000 | Direct-S | 0.0% | 100.0% | 0 | 2,000 |
| 566 | MATERIAL & SUPPLIES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 567 | WATER STORES ISSUES | 42,000 | 0 | 42,000 | Direct-S | 0.0% | 100.0% | 0 | 42,000 |
| 568 | FUEL & OIL - NON INVENTORY | 35,684 | 0 | 35,684 | Direct-S | 0.0% | 100.0% | 0 | 35,684 |
| 569 | SOIL, SEED, SOD AND PLANTS | 1,500 | 0 | 1,500 | Direct-S | 0.0% | 100.0% | 0 | 1,500 |
| 570 | SMALL TOOLS & MINOR EQUIPMENT | 20,500 | 0 | 20,500 | Direct-S | 0.0% | 100.0% | 0 | 20,500 |
| 571 | MATERIALS - SIDEWALKS & STREETS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0 | 0 |
| 572 | OTHER MATERIAL & SUPPLIES | 51,000 | 0 | 51,000 | Direct-S | 0.0% | 100.0% | 0 | 51,000 |
| 573 | EDUCATION AND TRAINING | 6,000 | 0 | 6,000 | Direct-S | 0.0% | 100.0% | 0 | 6,000 |
| 574 | CAP OUT - MACHINE & EQUIPMENT | 15,000 | 0 | 15,000 | Direct-S | 0.0% | 100.0% | 0 | 15,000 |
| 575 | Total Sanitary Sewer Maintenance | $1,526,900 | $0 | $1,526,900 | | | | $0 | $1,526,900 |
| 576 | **TOTAL OPERATING EXPENSES** | $32,449,780 | $235,038 | $32,684,818 | | | | $13,734,260 | $18,950,558 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Water and Wastewater Allocation Factors**

| Line No. | Description | Basis | Allocation Percentages Water System | Allocation Percentages Wastewater System |
|---|---|---|---|---|
| 1 | Direct Water System | Direct-W | 100.0% | 0.0% |
| 2 | Direct Sewer System | Direct-S | 0.0% | 100.0% |
| 3 | Not Applicable | N/A | 0.0% | 0.0% |
| 4 | Equal | Equal | 50.0% | 50.0% |
| 5 | Salaries and Wages | Salaries | 42.1% | 57.9% |
| 6 | Outstanding Bonds | Bonds | 0.0% | 100.0% |
| 7 | Operating Expenses | Expenses | 41.6% | 58.4% |
| 8 | Rate Revenue | Revenue | 46.2% | 53.8% |
| 9 | Fixed Assets | Assets | 31.2% | 68.8% |
| 10 | Number of Employees | Employees | 43.2% | 56.8% |
| 11 | Customer Accounts | Accounts | 55.1% | 44.9% |
| 12 | Construction Work in Progress | CWIP | 34.5% | 65.5% |
| 13 | Enviromental Monitoring Lab Tests | LabTest | 35.0% | 65.0% |

**Table 1-6**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Water System Operating and Maintenance Expenditures**

| Line No. | | Projected Fiscal Year Ending September 30, | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2021 | Reference | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| | Customer Advocacy | | | | | | | | | | | |
| 1 | REGULAR SALARIES & WAGES | $21,689 | Labor | $22,470 | $23,257 | $24,047 | $24,841 | $25,661 | $26,508 | $27,356 | $28,231 | $29,135 |
| 2 | FICA TAXES | 1,659 | Labor | 1,719 | 1,779 | 1,840 | 1,900 | 1,963 | 2,028 | 2,093 | 2,160 | 2,229 |
| 3 | STATE RETIREMENT | 2,166 | Labor | 2,244 | 2,323 | 2,402 | 2,481 | 2,563 | 2,647 | 2,732 | 2,819 | 2,910 |
| 4 | AD & D | 5 | Labor | 5 | 6 | 6 | 6 | 6 | 6 | 7 | 7 | 7 |
| 5 | GROUP HEALTH INSURANCE | 4,133 | Ins-Health | 4,261 | 4,393 | 4,529 | 4,670 | 4,814 | 4,964 | 5,118 | 5,276 | 5,440 |
| 6 | GROUP LIFE INSURANCE | 29 | Ins-Life | 29 | 30 | 31 | 32 | 32 | 33 | 34 | 35 | 36 |
| 7 | WORKERS' COMPENSATION | 128 | Labor | 132 | 137 | 142 | 146 | 151 | 156 | 161 | 166 | 172 |
| 8 | CELL PHONE STIPEND | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | SAFETY ADMINISTRATION | 89 | Labor | 92 | 95 | 98 | 102 | 105 | 109 | 112 | 116 | 119 |
| 10 | EMPLOYEE BENFITS ADMIN | 80 | Labor | 83 | 86 | 89 | 92 | 95 | 98 | 101 | 104 | 108 |
| 11 | EMPLOYMENT SERVICES | 247 | Labor | 256 | 265 | 274 | 283 | 292 | 302 | 311 | 321 | 332 |
| 12 | FIXED COST - INFO SYS | 3,629 | Inflation | 3,724 | 3,817 | 3,908 | 3,998 | 4,090 | 4,184 | 4,276 | 4,370 | 4,466 |
| 13 | Total Customer Advocacy | $33,854 | | $35,016 | $36,187 | $37,366 | $38,550 | $39,773 | $41,035 | $42,301 | $43,606 | $44,952 |
| | Utility Accounting | | | | | | | | | | | |
| 14 | REGULAR SALARIES & WAGES | $30,572 | Labor | $31,673 | $32,781 | $33,896 | $35,015 | $36,170 | $37,364 | $38,559 | $39,793 | $41,067 |
| 15 | PERSONAL LEAVE PAYOFF | 1,123 | Labor | 1,164 | 1,204 | 1,245 | 1,286 | 1,329 | 1,373 | 1,417 | 1,462 | 1,509 |
| 16 | OVERTIME | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | FICA TAXES | 2,339 | Labor | 2,423 | 2,508 | 2,593 | 2,679 | 2,767 | 2,858 | 2,950 | 3,044 | 3,142 |
| 18 | FICA TAXES | 86 | Labor | 89 | 92 | 95 | 99 | 102 | 105 | 109 | 112 | 116 |
| 19 | STATE RETIREMENT | 3,055 | Labor | 3,164 | 3,275 | 3,387 | 3,498 | 3,614 | 3,733 | 3,853 | 3,976 | 4,103 |
| 20 | AD & D | 7 | Labor | 8 | 8 | 8 | 8 | 9 | 9 | 9 | 10 | 10 |
| 21 | GROUP HEALTH INSURANCE | 4,001 | Ins-Health | 4,125 | 4,253 | 4,385 | 4,521 | 4,661 | 4,806 | 4,955 | 5,108 | 5,267 |
| 22 | GROUP LIFE INSURANCE | 40 | Ins-Life | 41 | 42 | 43 | 45 | 46 | 47 | 48 | 49 | 50 |
| 23 | WORKERS' COMPENSATION | 180 | Labor | 187 | 193 | 200 | 206 | 213 | 220 | 227 | 235 | 242 |
| 24 | PROF SERV - OTHER | 21,840 | Inflation | 22,408 | 22,968 | 23,519 | 24,060 | 24,614 | 25,180 | 25,734 | 26,300 | 26,878 |
| 25 | ACCOUNTING & AUDITING | 9,500 | Inflation | 9,747 | 9,990 | 10,230 | 10,466 | 10,706 | 10,952 | 11,193 | 11,440 | 11,691 |
| 26 | LEASE/RENT - COPIERS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | SAFETY ADMINISTRATION | 125 | Labor | 130 | 134 | 139 | 143 | 148 | 153 | 158 | 163 | 168 |
| 28 | EMPLOYEE BENFITS ADMIN | 113 | Labor | 117 | 121 | 125 | 129 | 134 | 138 | 143 | 147 | 152 |
| 29 | EMPLOYMENT SERVICES | 348 | Labor | 361 | 373 | 386 | 399 | 412 | 426 | 439 | 453 | 468 |
| 30 | FIXED COST - INFO SYS | 2,989 | Inflation | 3,066 | 3,143 | 3,218 | 3,292 | 3,368 | 3,446 | 3,521 | 3,599 | 3,678 |
| 31 | MEMBERSHIPS | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | Total Utility Accounting | $76,319 | | $78,703 | $81,088 | $83,471 | $85,847 | $88,292 | $90,809 | $93,314 | $95,891 | $98,540 |
| | Utility Billing | | | | | | | | | | | |
| 33 | REGULAR SALARIES & WAGES | $356,433 | Labor | $369,265 | $382,189 | $395,183 | $408,224 | $421,696 | $435,612 | $449,551 | $463,937 | $478,783 |
| 34 | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | OUTSIDE DETAIL SALARIES | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | OTHER PERSONAL SERVICES | 27,565 | Labor | 28,557 | 29,557 | 30,562 | 31,570 | 32,612 | 33,688 | 34,766 | 35,879 | 37,027 |
| 38 | OVERTIME | 11,026 | Labor | 11,423 | 11,823 | 12,225 | 12,628 | 13,045 | 13,475 | 13,907 | 14,352 | 14,811 |
| 39 | FICA TAXES | 27,267 | Labor | 28,249 | 29,237 | 30,232 | 31,229 | 32,260 | 33,324 | 34,391 | 35,491 | 36,627 |
| 40 | STATE RETIREMENT | 35,600 | Labor | 36,882 | 38,173 | 39,471 | 40,773 | 42,119 | 43,509 | 44,901 | 46,338 | 47,821 |
| 41 | AD & D | 85 | Labor | 89 | 92 | 95 | 98 | 101 | 104 | 108 | 111 | 115 |
| 42 | GROUP HEALTH INSURANCE | 60,706 | Ins-Health | 62,588 | 64,528 | 66,529 | 68,591 | 70,717 | 72,909 | 75,170 | 77,500 | 79,902 |
| 43 | GROUP LIFE INSURANCE | 470 | Ins-Life | 482 | 494 | 506 | 519 | 532 | 545 | 559 | 573 | 587 |
| 44 | WORKERS' COMPENSATION | 2,100 | Labor | 2,176 | 2,252 | 2,329 | 2,406 | 2,485 | 2,567 | 2,649 | 2,734 | 2,821 |
| 45 | PROF SERV - OTHER | 13,865 | Inflation | 14,226 | 14,581 | 14,931 | 15,275 | 15,626 | 15,985 | 16,337 | 16,697 | 17,064 |
| 46 | RECORDING FEES | 1,930 | Inflation | 1,980 | 2,029 | 2,078 | 2,126 | 2,175 | 2,225 | 2,274 | 2,324 | 2,375 |
| 47 | SECURITY | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | CAR ALLOWANCE | 0 | Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | TRAVEL AND PER DIEM | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | CELL PHONE STIPEND | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | POSTAGE & FREIGHT | 84,900 | Inflation | 87,108 | 89,286 | 91,428 | 93,531 | 95,683 | 97,883 | 100,037 | 102,237 | 104,487 |
| 52 | UTILITIES - ELECTRICITY | 8,270 | Electric | 8,672 | 9,084 | 9,449 | 10,141 | 10,663 | 11,053 | 11,387 | 11,740 | 12,114 |
| 53 | LEASE/RENT - COPIERS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | NON CAPITAL FROM CAPITAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | PRINTING & BINDING | 19,571 | Inflation | 20,080 | 20,582 | 21,076 | 21,561 | 22,057 | 22,564 | 23,060 | 23,568 | 24,086 |
| 56 | CREDIT CARD FEES | 154,365 | Labor | 159,922 | 165,519 | 171,147 | 176,794 | 182,629 | 188,655 | 194,692 | 200,922 | 207,352 |
| 57 | SAFETY ADMINISTRATION | 1,460 | Labor | 1,512 | 1,565 | 1,618 | 1,672 | 1,727 | 1,784 | 1,841 | 1,900 | 1,961 |
| 58 | EMPLOYEE BENFITS ADMIN | 1,317 | Labor | 1,365 | 1,412 | 1,460 | 1,509 | 1,558 | 1,610 | 1,661 | 1,714 | 1,769 |
| 59 | EMPLOYMENT SERVICES | 4,058 | Labor | 4,205 | 4,352 | 4,500 | 4,648 | 4,802 | 4,960 | 5,119 | 5,283 | 5,452 |
| 60 | FIXED COST - INFO SYS | 84,154 | Inflation | 86,342 | 88,501 | 90,625 | 92,709 | 94,841 | 97,023 | 99,157 | 101,339 | 103,568 |
| 61 | BAD DEBT EXPENSE | 59,348 | Calculated | 60,976 | 62,659 | 63,960 | 64,611 | 64,906 | 65,133 | 65,322 | 65,710 | 66,260 |
| 62 | OFFICE SUPPLIES | 7,443 | Inflation | 7,636 | 7,827 | 8,015 | 8,199 | 8,388 | 8,581 | 8,769 | 8,962 | 9,160 |
| 63 | MEMBERSHIPS | 163 | Labor | 168 | 174 | 180 | 186 | 192 | 199 | 205 | 212 | 218 |
| 64 | SUBSCRIPTIONS & PUBLICATIONS | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | EDUCATION AND TRAINING | 1,654 | Labor | 1,713 | 1,773 | 1,834 | 1,894 | 1,957 | 2,021 | 2,086 | 2,153 | 2,222 |
| 66 | Contingency | 68,034 | Calculated | 70,535 | 73,074 | 75,535 | 78,673 | 81,532 | 84,182 | 86,734 | 89,381 | 92,134 |
| 67 | Total Utility Billing | $1,031,785 | | $1,066,150 | $1,100,763 | $1,134,967 | $1,169,567 | $1,204,302 | $1,239,593 | $1,274,683 | $1,311,055 | $1,348,714 |
| | Public Works Engineering | | | | | | | | | | | |
| 68 | REGULAR SALARIES & WAGES | $98,584 | Labor | $102,133 | $105,708 | $109,302 | $112,909 | $116,635 | $120,484 | $124,339 | $128,318 | $132,424 |
| 69 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | OVERTIME | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | FICA TAXES | 7,713 | Labor | 7,991 | 8,271 | 8,552 | 8,834 | 9,126 | 9,427 | 9,728 | 10,040 | 10,361 |
| 73 | STATE RETIREMENT | 9,853 | Labor | 10,208 | 10,565 | 10,924 | 11,285 | 11,657 | 12,042 | 12,427 | 12,825 | 13,235 |
| 74 | AD & D | 24 | Labor | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 |
| 75 | GROUP HEALTH INSURANCE | 8,784 | Ins-Health | 9,056 | 9,337 | 9,626 | 9,925 | 10,232 | 10,550 | 10,877 | 11,214 | 11,562 |
| 76 | GROUP LIFE INSURANCE | 130 | Ins-Life | 133 | 137 | 140 | 144 | 147 | 151 | 155 | 158 | 162 |
| 77 | WORKERS' COMPENSATION | 581 | Labor | 602 | 623 | 645 | 666 | 688 | 710 | 733 | 757 | 781 |
| 78 | PROF SERV - OTHER | 4,140 | Inflation | 4,248 | 4,354 | 4,458 | 4,561 | 4,666 | 4,773 | 4,878 | 4,985 | 5,095 |
| 79 | CAR ALLOWANCE | 2,036 | Fuel | 2,170 | 2,310 | 2,442 | 2,662 | 2,845 | 2,997 | 3,139 | 3,289 | 3,450 |
| 80 | TRAVEL AND PER DIEM | 328 | Inflation | 336 | 345 | 353 | 361 | 369 | 378 | 386 | 395 | 403 |

**Table 1-6**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Water System Operating and Maintenance Expenditures**

| Line No. | | Projected Fiscal Year Ending September 30, | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2021 | Reference | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| 81 | CELL PHONE STIPEND | 207 | Labor | 214 | 222 | 229 | 237 | 245 | 253 | 261 | 269 | 278 |
| 82 | POSTAGE & FREIGHT | 52 | Inflation | 53 | 54 | 56 | 57 | 58 | 60 | 61 | 62 | 64 |
| 83 | M&R - EQUIPMENT | 259 | Repair | 266 | 274 | 282 | 290 | 299 | 307 | 316 | 325 | 335 |
| 84 | M&R - SOFTWARE | 345 | Repair | 355 | 365 | 376 | 387 | 398 | 410 | 421 | 434 | 446 |
| 85 | PRINTING & BINDING | 52 | Inflation | 53 | 54 | 56 | 57 | 58 | 60 | 61 | 62 | 64 |
| 86 | COPIER CHARGES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 | SAFETY ADMINISTRATION | 404 | Labor | 419 | 433 | 448 | 463 | 478 | 494 | 510 | 526 | 543 |
| 88 | EMPLOYEE BENFITS ADMIN | 365 | Labor | 378 | 391 | 404 | 418 | 431 | 446 | 460 | 475 | 490 |
| 89 | EMPLOYMENT SERVICES | 1,123 | Labor | 1,164 | 1,204 | 1,245 | 1,286 | 1,329 | 1,373 | 1,417 | 1,462 | 1,509 |
| 90 | FIXED COST - INFO SYS | 5,130 | Inflation | 5,263 | 5,395 | 5,524 | 5,651 | 5,781 | 5,914 | 6,044 | 6,177 | 6,313 |
| 91 | OFFICE SUPPLIES | 1,035 | Inflation | 1,062 | 1,088 | 1,115 | 1,140 | 1,166 | 1,193 | 1,220 | 1,246 | 1,274 |
| 92 | MEMBERSHIPS | 207 | Labor | 214 | 222 | 230 | 237 | 245 | 253 | 261 | 269 | 278 |
| 93 | EDUCATION AND TRAINING | 690 | Labor | 715 | 740 | 765 | 790 | 816 | 843 | 870 | 898 | 927 |
| 94 | Total Public Works Engineering | $142,041 | | $147,058 | $152,118 | $157,198 | $162,386 | $167,698 | $173,145 | $178,594 | $184,218 | $190,024 |
| | Water and Wastewater Administration | | | | | | | | | | | |
| 95 | REGULAR SALARIES & WAGES | $316,645 | Labor | $328,045 | $339,526 | $351,070 | $362,655 | $374,623 | $386,986 | $399,369 | $412,149 | $425,338 |
| 96 | Additional Personnel | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | MOVING ALLOWANCE | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | OTHER PERSONAL SERVICES | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | OVERTIME | 14,723 | Labor | 15,253 | 15,787 | 16,323 | 16,862 | 17,419 | 17,993 | 18,569 | 19,163 | 19,777 |
| 101 | FICA TAXES | 23,418 | Labor | 24,261 | 25,110 | 25,964 | 26,821 | 27,706 | 28,620 | 29,536 | 30,481 | 31,456 |
| 102 | GENERAL EMPLOYEE RETIREMENT | 5,010 | Labor | 5,190 | 5,372 | 5,554 | 5,737 | 5,927 | 6,122 | 6,318 | 6,521 | 6,729 |
| 103 | STATE RETIREMENT | 27,793 | Labor | 28,794 | 29,802 | 30,815 | 31,832 | 32,882 | 33,968 | 35,055 | 36,176 | 37,334 |
| 104 | DEFERRED COMP CONTRIBUTION | 421 | Labor | 436 | 451 | 466 | 482 | 498 | 514 | 531 | 548 | 565 |
| 105 | AD & D | 76 | Labor | 79 | 81 | 84 | 87 | 90 | 93 | 96 | 99 | 102 |
| 106 | GROUP HEALTH INSURANCE | 36,764 | Ins-Health | 37,904 | 39,079 | 40,290 | 41,539 | 42,827 | 44,155 | 45,523 | 46,935 | 48,390 |
| 107 | GROUP LIFE INSURANCE | 418 | Ins-Life | 428 | 439 | 450 | 461 | 473 | 484 | 497 | 509 | 522 |
| 108 | WORKERS' COMPENSATION | 4,698 | Labor | 4,867 | 5,038 | 5,209 | 5,381 | 5,558 | 5,742 | 5,925 | 6,115 | 6,311 |
| 109 | PROF SERV - EMERGENCY MANAGE | 2,356 | Inflation | 2,417 | 2,477 | 2,537 | 2,595 | 2,655 | 2,716 | 2,776 | 2,837 | 2,899 |
| 110 | PROF SERV - INDIGENT | 8,413 | Inflation | 8,632 | 8,848 | 9,060 | 9,268 | 9,481 | 9,700 | 9,913 | 10,131 | 10,354 |
| 111 | PROF SERV - UNIFORM CLEANING | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | PROF SERV - OTHER | 8,413 | Inflation | 8,632 | 8,848 | 9,060 | 9,268 | 9,481 | 9,700 | 9,913 | 10,131 | 10,354 |
| 113 | ACCOUNTING & AUDITING | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | SECURITY | 1,052 | Inflation | 1,079 | 1,106 | 1,132 | 1,159 | 1,185 | 1,212 | 1,239 | 1,266 | 1,294 |
| 115 | OTHER CONTRACTUAL SERVICES | 36,702 | Inflation | 37,656 | 38,598 | 39,524 | 40,433 | 41,363 | 42,314 | 43,245 | 44,197 | 45,169 |
| 116 | CAR ALLOWANCE | 5,571 | Fuel | 5,937 | 6,320 | 6,681 | 7,284 | 7,783 | 8,200 | 8,587 | 8,999 | 9,439 |
| 117 | TRAVEL AND PER DIEM | 2,103 | Inflation | 2,158 | 2,212 | 2,265 | 2,317 | 2,370 | 2,425 | 2,478 | 2,533 | 2,588 |
| 118 | CARE AND SUBSISTENCE | 210 | Labor | 218 | 226 | 233 | 241 | 249 | 257 | 265 | 274 | 283 |
| 119 | CELL PHONE STIPEND | 982 | Labor | 1,017 | 1,053 | 1,089 | 1,125 | 1,162 | 1,200 | 1,238 | 1,278 | 1,319 |
| 120 | CITY CELL PHONES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | COMMUNICATION SERVICES | 841 | Inflation | 863 | 885 | 906 | 927 | 948 | 970 | 991 | 1,013 | 1,035 |
| 122 | POSTAGE & FREIGHT | 2,524 | Inflation | 2,590 | 2,654 | 2,718 | 2,780 | 2,844 | 2,910 | 2,974 | 3,039 | 3,106 |
| 123 | UTILITIES - ELECTRICITY | 2,945 | Electric | 3,088 | 3,235 | 3,364 | 3,611 | 3,797 | 3,936 | 4,055 | 4,180 | 4,313 |
| 124 | LEASE/RENT - BLDGS & STRUCTURE | 54,685 | Inflation | 56,107 | 57,509 | 58,890 | 60,244 | 61,630 | 63,047 | 64,434 | 65,852 | 67,300 |
| 125 | LEASE/RENT - LAND | 2,103 | Inflation | 2,158 | 2,212 | 2,265 | 2,317 | 2,370 | 2,425 | 2,478 | 2,533 | 2,588 |
| 126 | LEASE/RENT - COPIERS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | INS - BOILER & MACHINE | 5,048 | Ins-Property | 5,174 | 5,303 | 5,436 | 5,572 | 5,711 | 5,854 | 6,000 | 6,150 | 6,304 |
| 128 | INS - BOTTLING PLANT | 0 | Ins-Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | INS - COMMERCIAL LIABILITY | 0 | Ins-Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | INS - GENERAL LIABILITY | 461,166 | Ins-Property | 472,695 | 484,512 | 496,625 | 509,040 | 521,766 | 534,811 | 548,181 | 561,885 | 575,933 |
| 131 | M&R - SOFTWARE | 2,103 | Repair | 2,164 | 2,227 | 2,292 | 2,358 | 2,426 | 2,497 | 2,569 | 2,644 | 2,720 |
| 132 | M&R - EQUIPMENT | 105 | Repair | 108 | 111 | 115 | 118 | 121 | 125 | 128 | 132 | 136 |
| 133 | M&R - SOFTWARE | 2,103 | Repair | 2,164 | 2,227 | 2,292 | 2,358 | 2,426 | 2,497 | 2,569 | 2,644 | 2,720 |
| 134 | M&R - FLEET MAINT CHARGE | 798 | Repair | 821 | 845 | 869 | 895 | 921 | 947 | 975 | 1,003 | 1,032 |
| 135 | PRINTING & BINDING | 210 | Inflation | 216 | 221 | 226 | 232 | 237 | 242 | 248 | 253 | 259 |
| 136 | ADVERTISING LEGAL/RECRUITING | 9,500 | Inflation | 9,747 | 9,991 | 10,230 | 10,466 | 10,706 | 10,953 | 11,194 | 11,440 | 11,692 |
| 137 | OTHER GOVT AGENCIES | 1,262 | Inflation | 1,295 | 1,327 | 1,359 | 1,390 | 1,422 | 1,455 | 1,487 | 1,520 | 1,553 |
| 138 | WATER CONSERVATION PROJ | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 139 | SAFETY ADMINISTRATION | 1,092 | Labor | 1,131 | 1,171 | 1,211 | 1,251 | 1,292 | 1,335 | 1,377 | 1,421 | 1,467 |
| 140 | EMPLOYEE BENFITS ADMIN | 985 | Labor | 1,021 | 1,057 | 1,093 | 1,129 | 1,166 | 1,204 | 1,243 | 1,283 | 1,324 |
| 141 | EMPLOYMENT SERVICES | 3,036 | Labor | 3,146 | 3,256 | 3,367 | 3,478 | 3,592 | 3,711 | 3,830 | 3,952 | 4,079 |
| 142 | FIXED COST - INFO SYS | 48,532 | Inflation | 49,794 | 51,039 | 52,264 | 53,466 | 54,695 | 55,953 | 57,184 | 58,442 | 59,728 |
| 143 | INDIRECT COST ALLOCATION | 338,256 | Inflation | 347,050 | 355,727 | 364,264 | 372,642 | 381,213 | 389,981 | 398,560 | 407,329 | 416,290 |
| 144 | OFFICE SUPPLIES | 6,310 | Inflation | 6,474 | 6,636 | 6,795 | 6,951 | 7,111 | 7,275 | 7,435 | 7,598 | 7,765 |
| 145 | WATER STORES ISSUES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 146 | FUEL & OIL - NON INVENTORY | 708 | Fuel | 755 | 804 | 850 | 926 | 990 | 1,043 | 1,092 | 1,144 | 1,200 |
| 147 | UNIFORMS | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 148 | INVENTORY ADJUSTMENTS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | OTHER MATERIAL & SUPPLIES | 1,683 | Inflation | 1,726 | 1,770 | 1,812 | 1,854 | 1,896 | 1,940 | 1,983 | 2,026 | 2,071 |
| 150 | MEMBERSHIPS | 2,398 | Labor | 2,484 | 2,571 | 2,658 | 2,746 | 2,837 | 2,930 | 3,024 | 3,121 | 3,221 |
| 151 | SUBSCRIPTIONS & PUBLICATIONS | 631 | Labor | 654 | 677 | 700 | 723 | 747 | 771 | 796 | 821 | 848 |
| 152 | EDUCATION AND TRAINING | 3,155 | Labor | 3,268 | 3,383 | 3,498 | 3,613 | 3,733 | 3,856 | 3,979 | 4,106 | 4,238 |
| 153 | DEPRECIATION EXPENSE | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | Total Water and Wastewater Administration | $1,447,947 | | $1,489,695 | $1,531,719 | $1,573,904 | $1,616,633 | $1,660,332 | $1,705,067 | $1,749,861 | $1,795,874 | $1,843,145 |

**Table 1-6**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Water System Operating and Maintenance Expenditures**

| Line No. | | Projected Fiscal Year Ending September 30, | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2021 | Reference | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| | Regulatory Compliance | | | | | | | | | | | |
| 155 | REGULAR SALARIES & WAGES | $169,435 | Labor | $175,535 | $181,679 | $187,856 | $194,055 | $200,459 | $207,074 | $213,700 | $220,539 | $227,596 |
| 156 | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 157 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 158 | OTHER PERSONAL SERVICES | 11,150 | Labor | 11,552 | 11,956 | 12,363 | 12,770 | 13,192 | 13,627 | 14,063 | 14,513 | 14,978 |
| 159 | OVERTIME | 3,500 | Labor | 3,626 | 3,753 | 3,881 | 4,009 | 4,141 | 4,277 | 4,414 | 4,556 | 4,701 |
| 160 | FICA TAXES | 12,981 | Labor | 13,448 | 13,919 | 14,392 | 14,867 | 15,358 | 15,864 | 16,372 | 16,896 | 17,437 |
| 161 | STATE RETIREMENT | 16,928 | Labor | 17,538 | 18,151 | 18,769 | 19,388 | 20,028 | 20,689 | 21,351 | 22,034 | 22,739 |
| 162 | AD & D | 41 | Labor | 42 | 44 | 45 | 47 | 48 | 50 | 51 | 53 | 55 |
| 163 | GROUP HEALTH INSURANCE | 23,281 | Ins-Health | 24,003 | 24,747 | 25,514 | 26,305 | 27,121 | 27,961 | 28,828 | 29,722 | 30,643 |
| 164 | GROUP LIFE INSURANCE | 223 | Ins-Life | 229 | 235 | 241 | 247 | 253 | 259 | 266 | 272 | 279 |
| 165 | WORKERS' COMPENSATION | 12,531 | Labor | 12,982 | 13,437 | 13,894 | 14,352 | 14,826 | 15,315 | 15,805 | 16,311 | 16,833 |
| 166 | PROF SERV - UNIFORM CLEANING | 525 | Inflation | 539 | 552 | 565 | 578 | 592 | 605 | 619 | 632 | 646 |
| 167 | PROF SERV - OTHER | 57,750 | Inflation | 59,252 | 60,733 | 62,190 | 63,621 | 65,084 | 66,581 | 68,046 | 69,543 | 71,073 |
| 168 | TRAVEL AND PER DIEM | 840 | Inflation | 862 | 883 | 905 | 925 | 947 | 968 | 990 | 1,012 | 1,034 |
| 169 | CELL PHONE STIPEND | 250 | Labor | 259 | 268 | 277 | 286 | 295 | 305 | 315 | 325 | 335 |
| 170 | COMMUNICATION SERVICES | 5,075 | Inflation | 5,207 | 5,337 | 5,465 | 5,591 | 5,720 | 5,851 | 5,980 | 6,111 | 6,246 |
| 171 | UNIFORMS | 175 | Labor | 181 | 188 | 194 | 200 | 207 | 214 | 221 | 228 | 235 |
| 172 | LEASE/RENT - EQUIPMENT | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | M&R - PROPERTY MAINTENANCE | 2,800 | Repair | 2,881 | 2,965 | 3,051 | 3,139 | 3,230 | 3,324 | 3,420 | 3,520 | 3,622 |
| 174 | M&R - EQUIPMENT | 8,750 | Repair | 9,004 | 9,265 | 9,534 | 9,810 | 10,095 | 10,387 | 10,688 | 10,998 | 11,317 |
| 175 | M&R - SOFTWARE | 438 | Repair | 450 | 463 | 477 | 491 | 505 | 519 | 534 | 550 | 566 |
| 176 | M&R - FLEET MAINT CHARGE | 3,918 | Repair | 4,031 | 4,148 | 4,268 | 4,392 | 4,520 | 4,651 | 4,785 | 4,924 | 5,067 |
| 177 | NON CAPITAL FROM CAPITAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | PRINTING & BINDING | 525 | Inflation | 539 | 552 | 565 | 578 | 592 | 605 | 619 | 632 | 646 |
| 179 | PROMO - ACTIVITIES | 350 | Inflation | 359 | 368 | 377 | 386 | 394 | 404 | 412 | 421 | 431 |
| 180 | OTHER GOVT AGENCIES | 1,050 | Inflation | 1,077 | 1,104 | 1,131 | 1,157 | 1,183 | 1,211 | 1,237 | 1,264 | 1,292 |
| 181 | SAFETY ADMINISTRATION | 694 | Labor | 719 | 744 | 770 | 795 | 821 | 848 | 875 | 903 | 932 |
| 182 | EMPLOYEE BENFITS ADMIN | 626 | Labor | 649 | 672 | 694 | 717 | 741 | 765 | 790 | 815 | 841 |
| 183 | EMPLOYMENT SERVICES | 1,930 | Labor | 1,999 | 2,069 | 2,140 | 2,210 | 2,283 | 2,359 | 2,434 | 2,512 | 2,592 |
| 184 | FIXED COST - INFO SYS | 14,812 | Inflation | 15,197 | 15,577 | 15,951 | 16,317 | 16,693 | 17,077 | 17,452 | 17,836 | 18,229 |
| 185 | OFFICE SUPPLIES | 1,050 | Inflation | 1,077 | 1,104 | 1,131 | 1,157 | 1,183 | 1,211 | 1,237 | 1,264 | 1,292 |
| 186 | WATER STORES ISSUES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | FUEL & OIL - NON INVENTORY | 2,778 | Fuel | 2,960 | 3,151 | 3,331 | 3,632 | 3,881 | 4,088 | 4,281 | 4,487 | 4,706 |
| 188 | MEDICAL AND LAB SUPPLIES | 40,250 | Inflation | 41,297 | 42,329 | 43,345 | 44,342 | 45,362 | 46,405 | 47,426 | 48,469 | 49,536 |
| 189 | SMALL TOOLS & MINOR EQUIPMENT | 525 | Inflation | 539 | 552 | 565 | 578 | 592 | 605 | 619 | 632 | 646 |
| 190 | OTHER MATERIAL & SUPPLIES | 5,250 | Inflation | 5,387 | 5,521 | 5,654 | 5,784 | 5,917 | 6,053 | 6,186 | 6,322 | 6,461 |
| 191 | MEMBERSHIPS | 350 | Labor | 363 | 375 | 388 | 401 | 414 | 428 | 441 | 456 | 470 |
| 192 | EDUCATION AND TRAINING | 2,625 | Labor | 2,720 | 2,815 | 2,910 | 3,006 | 3,106 | 3,208 | 3,311 | 3,417 | 3,526 |
| 193 | CAP OUT - MACHINE & EQUIPMENT | 2,800 | Repair | 2,881 | 2,965 | 3,051 | 3,139 | 3,230 | 3,324 | 3,420 | 3,520 | 3,622 |
| 194 | Total Regulatory Compliance | $406,205 | | $419,382 | $432,620 | $445,881 | $459,272 | $473,009 | $487,113 | $501,190 | $515,689 | $530,623 |
| | Meter Services | | | | | | | | | | | |
| 195 | REGULAR SALARIES & WAGES | $196,911 | Labor | $204,000 | $211,140 | $218,319 | $225,524 | $232,966 | $240,654 | $248,355 | $256,302 | $264,504 |
| 196 | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | PERSONAL LEAVE PAYOFF | 10,749 | Labor | 11,136 | 11,526 | 11,918 | 12,311 | 12,717 | 13,137 | 13,558 | 13,991 | 14,439 |
| 198 | OTHER PERSONAL SERVICES | 14,334 | Labor | 14,850 | 15,370 | 15,892 | 16,417 | 16,958 | 17,518 | 18,079 | 18,657 | 19,254 |
| 199 | OVERTIME | 19,847 | Labor | 20,561 | 21,281 | 22,005 | 22,731 | 23,481 | 24,256 | 25,032 | 25,833 | 26,660 |
| 200 | FICA TAXES | 15,086 | Labor | 15,630 | 16,177 | 16,727 | 17,279 | 17,849 | 18,438 | 19,028 | 19,637 | 20,265 |
| 201 | STATE RETIREMENT | 21,760 | Labor | 22,543 | 23,332 | 24,125 | 24,921 | 25,744 | 26,593 | 27,444 | 28,323 | 29,229 |
| 202 | AD & D | 47 | Labor | 49 | 51 | 52 | 54 | 56 | 58 | 60 | 61 | 63 |
| 203 | GROUP HEALTH INSURANCE | 34,629 | Ins-Health | 35,702 | 36,809 | 37,950 | 39,127 | 40,340 | 41,590 | 42,879 | 44,209 | 45,579 |
| 204 | GROUP LIFE INSURANCE | 260 | Ins-Life | 266 | 273 | 280 | 287 | 294 | 301 | 309 | 316 | 324 |
| 205 | WORKERS' COMPENSATION | 9,752 | Labor | 10,103 | 10,456 | 10,812 | 11,168 | 11,537 | 11,918 | 12,299 | 12,693 | 13,099 |
| 206 | PROF SERV - UNIFORM CLEANING | 2,205 | Inflation | 2,263 | 2,319 | 2,375 | 2,429 | 2,485 | 2,542 | 2,598 | 2,656 | 2,714 |
| 207 | CELL PHONE STIPEND | 298 | Labor | 308 | 319 | 330 | 341 | 352 | 364 | 375 | 387 | 400 |
| 208 | COMMUNICATION SERVICES | 1,103 | Inflation | 1,131 | 1,160 | 1,187 | 1,215 | 1,243 | 1,271 | 1,299 | 1,328 | 1,357 |
| 209 | POSTAGE & FREIGHT | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | LEASE/RENT - BLDGS & STRUCTURE | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 211 | M&R - PROPERTY MAINTENANCE | 1,103 | Repair | 1,135 | 1,167 | 1,201 | 1,236 | 1,272 | 1,309 | 1,347 | 1,386 | 1,426 |
| 212 | M&R - EQUIPMENT | 2,757 | Repair | 2,836 | 2,919 | 3,003 | 3,090 | 3,180 | 3,272 | 3,367 | 3,465 | 3,565 |
| 213 | M&R - FLEET MAINT CHARGE | 14,666 | Repair | 15,091 | 15,529 | 15,979 | 16,442 | 16,919 | 17,410 | 17,915 | 18,434 | 18,969 |
| 214 | SAFETY ADMINISTRATION | 806 | Labor | 835 | 865 | 894 | 924 | 954 | 986 | 1,017 | 1,050 | 1,083 |
| 215 | EMPLOYEE BENFITS ADMIN | 728 | Labor | 754 | 780 | 807 | 833 | 861 | 889 | 918 | 947 | 978 |
| 216 | EMPLOYMENT SERVICES | 2,242 | Labor | 2,323 | 2,404 | 2,486 | 2,568 | 2,653 | 2,740 | 2,828 | 2,918 | 3,012 |
| 217 | FIXED COST - INFO SYS | 34,570 | Inflation | 35,469 | 36,356 | 37,229 | 38,085 | 38,961 | 39,857 | 40,734 | 41,630 | 42,546 |
| 218 | OFFICE SUPPLIES | 551 | Inflation | 566 | 580 | 594 | 607 | 621 | 636 | 650 | 664 | 678 |
| 219 | WATER STORES ISSUES | 93,721 | Inflation | 96,158 | 98,562 | 100,928 | 103,249 | 105,624 | 108,053 | 110,430 | 112,860 | 115,342 |
| 220 | FUEL & OIL - NON INVENTORY | 19,843 | Fuel | 21,147 | 22,511 | 23,797 | 25,944 | 27,722 | 29,206 | 30,586 | 32,053 | 33,619 |
| 221 | SMALL TOOLS & MINOR EQUIPMENT | 2,757 | Repair | 2,836 | 2,919 | 3,003 | 3,090 | 3,180 | 3,272 | 3,367 | 3,465 | 3,565 |
| 222 | OTHER MATERIAL & SUPPLIES | 1,654 | Inflation | 1,697 | 1,739 | 1,781 | 1,822 | 1,864 | 1,907 | 1,949 | 1,992 | 2,035 |
| 223 | EDUCATION AND TRAINING | 1,654 | Labor | 1,713 | 1,773 | 1,834 | 1,894 | 1,957 | 2,021 | 2,086 | 2,153 | 2,222 |
| 224 | CAP OUT - MACHINE & EQUIPMENT | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | Total Meter Services | $504,032 | | $521,104 | $538,316 | $555,507 | $573,588 | $591,789 | $610,197 | $628,508 | $647,408 | $666,927 |
| | Utilities Engineering | | | | | | | | | | | |
| 226 | REGULAR SALARIES & WAGES | $189,430 | Labor | $196,249 | $203,118 | $210,024 | $216,955 | $224,114 | $231,510 | $238,918 | $246,564 | $254,454 |
| 227 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 228 | Additional Personnel | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 229 | OVERTIME | 1,725 | Labor | 1,787 | 1,850 | 1,913 | 1,976 | 2,041 | 2,108 | 2,176 | 2,245 | 2,317 |
| 230 | FICA TAXES | 14,869 | Labor | 15,404 | 15,944 | 16,486 | 17,030 | 17,592 | 18,172 | 18,754 | 19,354 | 19,973 |
| 231 | STATE RETIREMENT | 21,235 | Labor | 21,999 | 22,769 | 23,543 | 24,320 | 25,123 | 25,952 | 26,782 | 27,639 | 28,524 |
| 232 | AD & D | 45 | Labor | 47 | 49 | 50 | 52 | 54 | 56 | 57 | 59 | 61 |
| 233 | GROUP HEALTH INSURANCE | 25,353 | Ins-Health | 26,139 | 26,949 | 27,785 | 28,646 | 29,534 | 30,449 | 31,393 | 32,367 | 33,370 |

**Table 1-6**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Water System Operating and Maintenance Expenditures**

| Line No. | | Projected Fiscal Year Ending September 30, | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2021 | Reference | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| 234 | GROUP LIFE INSURANCE | 250 | Ins-Life | 256 | 263 | 269 | 276 | 283 | 290 | 297 | 304 | 312 |
| 235 | WORKERS' COMPENSATION | 3,959 | Labor | 4,101 | 4,245 | 4,389 | 4,534 | 4,684 | 4,838 | 4,993 | 5,153 | 5,318 |
| 236 | PROF SERV - ENGINEERING | 12,075 | Inflation | 12,389 | 12,699 | 13,003 | 13,303 | 13,608 | 13,921 | 14,228 | 14,541 | 14,861 |
| 237 | PROF SERV - UNIFORM CLEANING | 259 | Inflation | 265 | 272 | 279 | 285 | 292 | 298 | 305 | 312 | 318 |
| 238 | PROF SERV - OTHER | 10,350 | Inflation | 10,619 | 10,885 | 11,146 | 11,402 | 11,664 | 11,933 | 12,195 | 12,464 | 12,738 |
| 239 | CAR ALLOWANCE | 4,503 | Fuel | 4,799 | 5,108 | 5,400 | 5,887 | 6,291 | 6,627 | 6,941 | 7,274 | 7,629 |
| 240 | TRAVEL AND PER DIEM | 1,035 | Inflation | 1,062 | 1,088 | 1,115 | 1,140 | 1,166 | 1,193 | 1,220 | 1,246 | 1,274 |
| 241 | CELL PHONE STIPEND | 434 | Labor | 450 | 466 | 482 | 497 | 514 | 531 | 548 | 565 | 583 |
| 242 | COMMUNICATION SERVICES | 690 | Inflation | 708 | 726 | 743 | 760 | 778 | 796 | 813 | 831 | 849 |
| 243 | M&R - PROPERTY MAINTENANCE | 345 | Repair | 355 | 365 | 376 | 387 | 398 | 410 | 421 | 434 | 446 |
| 244 | M&R - SOFTWARE | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | M&R - FLEET MAINT CHARGE | 417 | Repair | 430 | 442 | 455 | 468 | 482 | 496 | 510 | 525 | 540 |
| 246 | PRINTING & BINDING | 518 | Inflation | 531 | 544 | 557 | 570 | 583 | 597 | 610 | 623 | 637 |
| 247 | OTHER GOVT AGENCIES | 3,450 | Inflation | 3,540 | 3,628 | 3,715 | 3,801 | 3,888 | 3,978 | 4,065 | 4,155 | 4,246 |
| 248 | PERMIT RENEWAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 249 | SAFETY ADMINISTRATION | 776 | Labor | 804 | 832 | 861 | 889 | 918 | 949 | 979 | 1,010 | 1,043 |
| 250 | EMPLOYEE BENFITS ADMIN | 700 | Labor | 726 | 751 | 777 | 802 | 829 | 856 | 883 | 912 | 941 |
| 251 | EMPLOYMENT SERVICES | 2,158 | Labor | 2,236 | 2,314 | 2,393 | 2,472 | 2,553 | 2,637 | 2,722 | 2,809 | 2,899 |
| 252 | FIXED COST - INFO SYS | 22,121 | Inflation | 22,697 | 23,264 | 23,822 | 24,370 | 24,931 | 25,504 | 26,065 | 26,639 | 27,225 |
| 253 | OFFICE SUPPLIES | 1,725 | Inflation | 1,770 | 1,814 | 1,858 | 1,900 | 1,944 | 1,989 | 2,033 | 2,077 | 2,123 |
| 254 | FUEL & OIL - NON INVENTORY | 625 | Fuel | 666 | 709 | 749 | 817 | 873 | 920 | 963 | 1,009 | 1,059 |
| 255 | OTHER MATERIAL & SUPPLIES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 | MEMBERSHIPS | 242 | Labor | 250 | 259 | 268 | 277 | 286 | 295 | 305 | 314 | 324 |
| 257 | EDUCATION AND TRAINING | 1,553 | Labor | 1,608 | 1,665 | 1,721 | 1,778 | 1,837 | 1,897 | 1,958 | 2,021 | 2,085 |
| 258 | Total Utilities Engineering | $320,841 | | $331,887 | $343,017 | $354,177 | $365,594 | $377,258 | $389,201 | $401,134 | $413,444 | $426,148 |
| | Ralph Brennan Water Plant #2 | | | | | | | | | | | |
| 259 | REGULAR SALARIES & WAGES | $1,134,622 | Labor | $1,175,469 | $1,216,610 | $1,257,975 | $1,299,488 | $1,342,371 | $1,386,669 | $1,431,043 | $1,476,836 | $1,524,095 |
| 260 | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 261 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 262 | OTHER PERSONAL SERVICES | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 263 | OVERTIME | 70,000 | Labor | 72,520 | 75,058 | 77,610 | 80,171 | 82,817 | 85,550 | 88,288 | 91,113 | 94,028 |
| 264 | FICA TAXES | 86,844 | Labor | 89,971 | 93,120 | 96,286 | 99,463 | 102,746 | 106,136 | 109,533 | 113,038 | 116,655 |
| 265 | STATE RETIREMENT | 117,945 | Labor | 122,191 | 126,467 | 130,767 | 135,083 | 139,540 | 144,145 | 148,758 | 153,518 | 158,431 |
| 266 | PENSION EXPENSE | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 267 | AD & D | 272 | Labor | 282 | 292 | 302 | 312 | 322 | 332 | 343 | 354 | 365 |
| 268 | GROUP HEALTH INSURANCE | 196,005 | Ins-Health | 202,081 | 208,346 | 214,805 | 221,463 | 228,329 | 235,407 | 242,705 | 250,228 | 257,986 |
| 269 | GROUP LIFE INSURANCE | 1,496 | Ins-Life | 1,534 | 1,572 | 1,611 | 1,651 | 1,693 | 1,735 | 1,778 | 1,823 | 1,868 |
| 270 | WORKERS' COMPENSATION | 78,102 | Labor | 80,913 | 83,745 | 86,593 | 89,450 | 92,402 | 95,451 | 98,506 | 101,658 | 104,911 |
| 271 | PROF SERV - UNIFORM CLEANING | 5,000 | Inflation | 5,130 | 5,258 | 5,384 | 5,508 | 5,635 | 5,765 | 5,891 | 6,021 | 6,153 |
| 272 | PROF SERV - OTHER | 32,500 | Inflation | 33,345 | 34,179 | 34,999 | 35,804 | 36,627 | 37,470 | 38,294 | 39,137 | 39,998 |
| 273 | SECURITY | 19,500 | Inflation | 20,007 | 20,507 | 20,999 | 21,482 | 21,976 | 22,482 | 22,976 | 23,482 | 23,999 |
| 274 | TRAVEL AND PER DIEM | 2,500 | Inflation | 2,565 | 2,629 | 2,692 | 2,754 | 2,817 | 2,882 | 2,946 | 3,011 | 3,077 |
| 275 | NON CAPITAL FROM CAPITAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 276 | CELL PHONE STIPEND | 599 | Labor | 621 | 642 | 664 | 686 | 709 | 732 | 756 | 780 | 805 |
| 277 | COMMUNICATION SERVICES | 1,800 | Inflation | 1,847 | 1,893 | 1,938 | 1,983 | 2,029 | 2,075 | 2,121 | 2,168 | 2,215 |
| 278 | UTILITIES - ELECTRICITY | 725,000 | Electric | 760,323 | 796,434 | 828,388 | 889,041 | 934,879 | 969,000 | 998,333 | 1,029,236 | 1,062,014 |
| 279 | UTILITIES - WATER & SEWER | 33,500 | Inflation | 34,371 | 35,230 | 36,076 | 36,906 | 37,754 | 38,623 | 39,472 | 40,341 | 41,228 |
| 280 | LANDFILL CHARGES | 475,000 | Inflation | 487,350 | 499,534 | 511,523 | 523,288 | 535,323 | 547,636 | 559,684 | 571,997 | 584,581 |
| 281 | LEASE/RENT - EQUIPMENT | 20,000 | Inflation | 20,520 | 21,033 | 21,538 | 22,033 | 22,540 | 23,058 | 23,566 | 24,084 | 24,614 |
| 282 | INS - ALL RISK PROPERTY | 133,721 | Ins-Property | 137,064 | 140,491 | 144,003 | 147,603 | 151,293 | 155,075 | 158,952 | 162,926 | 166,999 |
| 283 | M&R - BUILDINGS & FACILITIES | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 284 | M&R - PROPERTY MAINTENANCE | 68,000 | Repair | 69,972 | 72,001 | 74,089 | 76,238 | 78,449 | 80,724 | 83,065 | 85,474 | 87,952 |
| 285 | M&R - EQUIPMENT | 220,000 | Repair | 226,380 | 232,945 | 239,700 | 246,652 | 253,805 | 261,165 | 268,739 | 276,532 | 284,552 |
| 286 | M&R - FLEET MAINT CHARGE | 4,933 | Repair | 5,076 | 5,223 | 5,375 | 5,531 | 5,691 | 5,856 | 6,026 | 6,201 | 6,380 |
| 287 | M&R - MATERIALS | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | M&R - OTHER | 235,000 | Repair | 241,815 | 248,828 | 256,044 | 263,469 | 271,110 | 278,972 | 287,062 | 295,387 | 303,953 |
| 289 | OTHER GOVT AGENCIES | 29,000 | Inflation | 29,754 | 30,498 | 31,230 | 31,948 | 32,683 | 33,435 | 34,170 | 34,922 | 35,690 |
| 290 | SAFETY ADMINISTRATION | 4,647 | Labor | 4,814 | 4,983 | 5,152 | 5,322 | 5,498 | 5,679 | 5,861 | 6,049 | 6,242 |
| 291 | EMPLOYEE BENFITS ADMIN | 4,194 | Labor | 4,345 | 4,497 | 4,650 | 4,803 | 4,962 | 5,125 | 5,289 | 5,459 | 5,633 |
| 292 | EMPLOYMENT SERVICES | 12,921 | Labor | 13,386 | 13,855 | 14,326 | 14,799 | 15,287 | 15,791 | 16,297 | 16,818 | 17,356 |
| 293 | FIXED COST - PROPERTY MAINT | 344,070 | Repair | 354,048 | 364,315 | 374,881 | 385,752 | 396,939 | 408,450 | 420,295 | 432,484 | 445,026 |
| 294 | FIXED COST - INFO SYS | 88,901 | Inflation | 91,212 | 93,493 | 95,737 | 97,939 | 100,191 | 102,495 | 104,750 | 107,055 | 109,410 |
| 295 | OFFICE SUPPLIES | 3,500 | Inflation | 3,591 | 3,681 | 3,769 | 3,856 | 3,944 | 4,035 | 4,124 | 4,215 | 4,307 |
| 296 | BOTTLED WATER | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 297 | WATER STORES ISSUES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 298 | CHEMICALS AND FERTILIZER | 2,400,000 | Chemicals | 2,536,131 | 2,676,871 | 2,805,687 | 3,033,560 | 3,214,234 | 3,357,262 | 3,485,748 | 3,621,533 | 3,765,841 |
| 299 | FUEL & OIL - NON INVENTORY | 11,733 | Fuel | 12,504 | 13,311 | 14,071 | 15,340 | 16,392 | 17,269 | 18,085 | 18,953 | 19,878 |
| 300 | MEDICAL AND LAB SUPPLIES | 7,000 | Inflation | 7,182 | 7,362 | 7,538 | 7,712 | 7,889 | 8,070 | 8,248 | 8,429 | 8,615 |
| 301 | UNIFORMS | 500 | Labor | 518 | 536 | 554 | 573 | 592 | 611 | 631 | 651 | 672 |
| 302 | SMALL TOOLS & MINOR EQUIPMENT | 11,000 | Repair | 11,319 | 11,647 | 11,985 | 12,333 | 12,690 | 13,058 | 13,437 | 13,827 | 14,228 |
| 303 | FUEL & OIL - GENERATOR FUEL | 50,000 | Fuel | 53,286 | 56,723 | 59,963 | 65,373 | 69,854 | 73,591 | 77,070 | 80,766 | 84,711 |
| 304 | OTHER MATERIAL & SUPPLIES | 25,000 | Inflation | 25,650 | 26,291 | 26,922 | 27,541 | 28,175 | 28,823 | 29,457 | 30,105 | 30,767 |
| 305 | MEMBERSHIPS | 1,500 | Labor | 1,554 | 1,608 | 1,663 | 1,718 | 1,775 | 1,833 | 1,892 | 1,952 | 2,015 |
| 306 | SUBSCRIPTIONS & PUBLICATIONS | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 307 | EDUCATION AND TRAINING | 5,000 | Labor | 5,180 | 5,361 | 5,544 | 5,727 | 5,915 | 6,111 | 6,306 | 6,508 | 6,716 |
| 308 | CAP OUT - MACHINE & EQUIPMENT | 25,000 | Repair | 25,725 | 26,471 | 27,239 | 28,029 | 28,841 | 29,678 | 30,538 | 31,424 | 32,335 |
| 309 | Total Ralph Brennan Water Plant #2 | $6,686,305 | | $6,971,545 | $7,263,539 | $7,540,269 | $7,948,381 | $8,296,717 | $8,598,260 | $8,881,033 | $9,176,489 | $9,486,303 |

**Table 1-6**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Water System Operating and Maintenance Expenditures**

| Line No. | | Projected Fiscal Year Ending September 30, | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2021 | Reference | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| | Water Distribution | | | | | | | | | | | |
| 310 | REGULAR SALARIES & WAGES | $668,810 | Labor | $692,888 | $717,139 | $741,521 | $765,991 | $791,269 | $817,381 | $843,537 | $870,530 | $898,387 |
| 311 | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 312 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 313 | OVERTIME | 126,500 | Labor | 131,054 | 135,641 | 140,253 | 144,881 | 149,662 | 154,601 | 159,548 | 164,654 | 169,923 |
| 314 | FICA TAXES | 51,292 | Labor | 53,139 | 54,999 | 56,869 | 58,745 | 60,684 | 62,687 | 64,693 | 66,763 | 68,899 |
| 315 | STATE RETIREMENT | 66,798 | Labor | 69,203 | 71,625 | 74,060 | 76,504 | 79,028 | 81,636 | 84,249 | 86,945 | 89,727 |
| 316 | AD & D | 160 | Labor | 166 | 172 | 178 | 184 | 190 | 196 | 202 | 209 | 215 |
| 317 | GROUP HEALTH INSURANCE | 130,192 | Ins-Health | 134,228 | 138,389 | 142,679 | 147,102 | 151,663 | 156,364 | 161,212 | 166,209 | 171,362 |
| 318 | GROUP LIFE INSURANCE | 882 | Ins-Life | 904 | 926 | 950 | 973 | 998 | 1,023 | 1,048 | 1,074 | 1,101 |
| 319 | WORKERS' COMPENSATION | 38,792 | Labor | 40,188 | 41,595 | 43,009 | 44,428 | 45,894 | 47,409 | 48,926 | 50,491 | 52,107 |
| 320 | PROF SERV - UNIFORM CLEANING | 4,500 | Inflation | 4,617 | 4,732 | 4,846 | 4,957 | 5,071 | 5,188 | 5,302 | 5,419 | 5,538 |
| 321 | OTHER CONTRACTUAL SERVICES | 600,000 | Inflation | 615,600 | 630,990 | 646,134 | 660,995 | 676,198 | 691,750 | 706,969 | 722,522 | 738,418 |
| 322 | TRAVEL AND PER DIEM | 1,000 | Inflation | 1,026 | 1,052 | 1,077 | 1,102 | 1,127 | 1,153 | 1,178 | 1,204 | 1,231 |
| 323 | CELL PHONE STIPEND | 1,679 | Labor | 1,739 | 1,800 | 1,861 | 1,922 | 1,986 | 2,051 | 2,117 | 2,185 | 2,255 |
| 324 | COMMUNICATION SERVICES | 500 | Inflation | 513 | 526 | 538 | 551 | 563 | 576 | 589 | 602 | 615 |
| 325 | POSTAGE & FREIGHT | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | UTILITIES - ELECTRICITY | 8,500 | Electric | 8,914 | 9,337 | 9,712 | 10,423 | 10,961 | 11,361 | 11,705 | 12,067 | 12,451 |
| 327 | UTILITIES - WATER & SEWER | 8,500 | Inflation | 8,721 | 8,939 | 9,154 | 9,364 | 9,579 | 9,800 | 10,015 | 10,236 | 10,461 |
| 328 | LANDFILL CHARGES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | LEASE/RENT - CONSTRUCTION EQUP | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | INS - ALL RISK PROPERTY | 4,180 | Ins-Property | 4,285 | 4,392 | 4,501 | 4,614 | 4,729 | 4,848 | 4,969 | 5,093 | 5,220 |
| 331 | M&R - WATER/SEWER LINES | 16,000 | Repair | 16,464 | 16,941 | 17,433 | 17,938 | 18,459 | 18,994 | 19,545 | 20,111 | 20,695 |
| 332 | M&R - BUILDINGS & FACILITIES | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 333 | M&R - PROPERTY MAINTENANCE | 15,500 | Repair | 15,950 | 16,412 | 16,888 | 17,378 | 17,882 | 18,400 | 18,934 | 19,483 | 20,048 |
| 334 | M&R - EQUIPMENT | 13,000 | Repair | 13,377 | 13,765 | 14,164 | 14,575 | 14,998 | 15,432 | 15,880 | 16,341 | 16,814 |
| 335 | M&R - FLEET MAINT CHARGE | 38,711 | Repair | 39,834 | 40,989 | 42,177 | 43,401 | 44,659 | 45,954 | 47,287 | 48,658 | 50,069 |
| 336 | M&R - MATERIALS | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 337 | M&R - STREETS & SIDEWALKS | 25,000 | Repair | 25,725 | 26,471 | 27,239 | 28,029 | 28,841 | 29,678 | 30,538 | 31,424 | 32,335 |
| 338 | M&R - OTHER | 55,000 | Labor | 56,980 | 58,974 | 60,979 | 62,992 | 65,070 | 67,218 | 69,369 | 71,589 | 73,879 |
| 339 | SAFETY ADMINISTRATION | 2,739 | Labor | 2,837 | 2,937 | 3,036 | 3,137 | 3,240 | 3,347 | 3,454 | 3,565 | 3,679 |
| 340 | EMPLOYEE BENFITS ADMIN | 2,472 | Labor | 2,560 | 2,650 | 2,740 | 2,831 | 2,924 | 3,021 | 3,117 | 3,217 | 3,320 |
| 341 | EMPLOYMENT SERVICES | 7,615 | Labor | 7,889 | 8,165 | 8,443 | 8,721 | 9,009 | 9,307 | 9,604 | 9,912 | 10,229 |
| 342 | FIXED COST - INFO SYS | 62,803 | Inflation | 64,436 | 66,047 | 67,632 | 69,187 | 70,779 | 72,407 | 74,000 | 75,628 | 77,291 |
| 343 | OFFICE SUPPLIES | 5,500 | Inflation | 5,643 | 5,784 | 5,923 | 6,059 | 6,198 | 6,341 | 6,481 | 6,623 | 6,769 |
| 344 | MATERIAL & SUPPLIES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | WATER STORES ISSUES | 1,000,000 | Inflation | 1,026,000 | 1,051,650 | 1,076,890 | 1,101,658 | 1,126,996 | 1,152,917 | 1,178,281 | 1,204,203 | 1,230,696 |
| 346 | FUEL & OIL - NON INVENTORY | 36,806 | Fuel | 39,225 | 41,755 | 44,140 | 48,122 | 51,421 | 54,172 | 56,733 | 59,454 | 62,358 |
| 347 | SOIL, SEED, SOD AND PLANTS | 5,000 | Inflation | 5,130 | 5,258 | 5,384 | 5,508 | 5,635 | 5,765 | 5,891 | 6,021 | 6,153 |
| 348 | SMALL TOOLS & MINOR EQUIPMENT | 16,500 | Inflation | 16,929 | 17,352 | 17,769 | 18,177 | 18,595 | 19,023 | 19,442 | 19,869 | 20,306 |
| 349 | FUEL & OIL - GENERATOR FUEL | 0 | Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 | OTHER MATERIAL & SUPPLIES | 55,000 | Inflation | 56,430 | 57,841 | 59,229 | 60,591 | 61,985 | 63,410 | 64,805 | 66,231 | 67,688 |
| 351 | EDUCATION AND TRAINING | 5,000 | Labor | 5,180 | 5,361 | 5,544 | 5,727 | 5,915 | 6,111 | 6,306 | 6,508 | 6,716 |
| 352 | CAP OUT - MACHINE & EQUIPMENT | 10,000 | Repair | 10,290 | 10,588 | 10,895 | 11,211 | 11,537 | 11,871 | 12,215 | 12,570 | 12,934 |
| 353 | Total Water Distribution | $3,084,930 | | $3,178,063 | $3,271,194 | $3,363,847 | $3,457,980 | $3,553,747 | $3,651,391 | $3,748,142 | $3,847,609 | $3,949,892 |
| 354 | **TOTAL WATER OPERATING EXPENSES** | $13,734,260 | | $14,238,603 | $14,750,561 | $15,246,586 | $15,877,799 | $16,452,917 | $16,985,810 | $17,498,759 | $18,031,284 | $18,585,269 |

**Table 1-7**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Wastewater System Operating and Maintenance Expenditures**

| Line No. | Expense Codes | Description | 2021 | Reference | Projected Fiscal Year Ending September 30, 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Customer Advocacy | | | | | | | | | | | |
| 1 | 512001 | REGULAR SALARIES & WAGES | $17,653 | Labor | $18,288 | $18,928 | $19,572 | $20,218 | $20,885 | $21,574 | $22,265 | $22,977 | $23,712 |
| 2 | 521001 | FICA TAXES | 1,350 | Labor | 1,399 | 1,448 | 1,497 | 1,547 | 1,598 | 1,650 | 1,703 | 1,758 | 1,814 |
| 3 | 522005 | STATE RETIREMENT | 1,763 | Labor | 1,826 | 1,890 | 1,955 | 2,019 | 2,086 | 2,155 | 2,224 | 2,295 | 2,368 |
| 4 | 523001 | AD & D | 4 | Labor | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 6 |
| 5 | 523008 | GROUP HEALTH INSURANCE | 3,364 | Ins-Health | 3,468 | 3,576 | 3,686 | 3,801 | 3,918 | 4,040 | 4,165 | 4,294 | 4,427 |
| 6 | 523009 | GROUP LIFE INSURANCE | 23 | Ins-Life | 24 | 24 | 25 | 26 | 26 | 27 | 28 | 28 | 29 |
| 7 | 524001 | WORKERS' COMPENSATION | 104 | Labor | 108 | 112 | 115 | 119 | 123 | 127 | 131 | 135 | 140 |
| 8 | 541001 | CELL PHONE STIPEND | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 549501 | SAFETY ADMINISTRATION | 72 | Labor | 75 | 78 | 80 | 83 | 86 | 88 | 91 | 94 | 97 |
| 10 | 549502 | EMPLOYEE BENFITS ADMIN | 65 | Labor | 68 | 70 | 72 | 75 | 77 | 80 | 82 | 85 | 88 |
| 11 | 549503 | EMPLOYMENT SERVICES | 201 | Labor | 208 | 215 | 223 | 230 | 238 | 246 | 253 | 262 | 270 |
| 12 | 549702 | FIXED COST - INFO SYS | 2,954 | Inflation | 3,031 | 3,106 | 3,181 | 3,254 | 3,329 | 3,405 | 3,480 | 3,557 | 3,635 |
| 13 | | Total Customer Advocacy | $27,554 | | $28,499 | $29,452 | $30,411 | $31,376 | $32,371 | $33,398 | $34,428 | $35,491 | $36,586 |
| | | Utility Accounting | | | | | | | | | | | |
| 14 | 512001 | REGULAR SALARIES & WAGES | $42,919 | Labor | $44,464 | $46,020 | $47,585 | $49,155 | $50,777 | $52,453 | $54,131 | $55,864 | $57,651 |
| 15 | 512004 | PERSONAL LEAVE PAYOFF | 1,577 | Labor | 1,634 | 1,691 | 1,748 | 1,806 | 1,866 | 1,927 | 1,989 | 2,052 | 2,118 |
| 16 | 514001 | OVERTIME | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 521001 | FICA TAXES | 3,283 | Labor | 3,401 | 3,521 | 3,640 | 3,760 | 3,884 | 4,013 | 4,141 | 4,274 | 4,410 |
| 18 | 521002 | FICA TAXES | 121 | Labor | 125 | 130 | 134 | 138 | 143 | 148 | 152 | 157 | 162 |
| 19 | 522005 | STATE RETIREMENT | 4,288 | Labor | 4,442 | 4,598 | 4,754 | 4,911 | 5,073 | 5,241 | 5,408 | 5,581 | 5,760 |
| 20 | 523001 | AD & D | 10 | Labor | 11 | 11 | 11 | 12 | 12 | 13 | 13 | 13 | 14 |
| 21 | 523008 | GROUP HEALTH INSURANCE | 5,617 | Ins-Health | 5,792 | 5,971 | 6,156 | 6,347 | 6,544 | 6,747 | 6,956 | 7,171 | 7,394 |
| 22 | 523009 | GROUP LIFE INSURANCE | 57 | Ins-Life | 58 | 59 | 61 | 62 | 64 | 66 | 67 | 69 | 71 |
| 23 | 524001 | WORKERS' COMPENSATION | 253 | Labor | 262 | 271 | 281 | 290 | 299 | 309 | 319 | 329 | 340 |
| 24 | 531900 | PROF SERV - OTHER | 30,660 | Inflation | 31,457 | 32,244 | 33,017 | 33,777 | 34,554 | 35,348 | 36,126 | 36,921 | 37,733 |
| 25 | 532001 | ACCOUNTING & AUDITING | 13,336 | Inflation | 13,683 | 14,025 | 14,362 | 14,692 | 15,030 | 15,376 | 15,714 | 16,060 | 16,413 |
| 26 | 544003 | LEASE/RENT - COPIERS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 549501 | SAFETY ADMINISTRATION | 176 | Labor | 182 | 189 | 195 | 201 | 208 | 215 | 222 | 229 | 236 |
| 28 | 549502 | EMPLOYEE BENFITS ADMIN | 159 | Labor | 164 | 170 | 176 | 182 | 188 | 194 | 200 | 207 | 213 |
| 29 | 549503 | EMPLOYMENT SERVICES | 489 | Labor | 506 | 524 | 542 | 560 | 578 | 597 | 617 | 636 | 657 |
| 30 | 549702 | FIXED COST - INFO SYS | 4,195 | Inflation | 4,305 | 4,412 | 4,518 | 4,622 | 4,728 | 4,837 | 4,943 | 5,052 | 5,163 |
| 31 | 554001 | MEMBERSHIPS | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | | Total Utility Accounting | $107,140 | | $110,487 | $113,835 | $117,181 | $120,516 | $123,949 | $127,482 | $130,999 | $134,616 | $138,335 |
| | | Utility Billing | | | | | | | | | | | |
| 33 | 512001 | REGULAR SALARIES & WAGES | $290,097 | Labor | $300,540 | $311,059 | $321,635 | $332,249 | $343,213 | $354,539 | $365,884 | $377,593 | $389,676 |
| 34 | AddPers | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 512002 | OUTSIDE DETAIL SALARIES | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 512004 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 513001 | OTHER PERSONAL SERVICES | 22,435 | Labor | 23,243 | 24,056 | 24,874 | 25,695 | 26,543 | 27,419 | 28,296 | 29,202 | 30,136 |
| 38 | 514001 | OVERTIME | 8,974 | Labor | 9,297 | 9,622 | 9,950 | 10,278 | 10,617 | 10,967 | 11,318 | 11,681 | 12,054 |
| 39 | 521001 | FICA TAXES | 22,192 | Labor | 22,991 | 23,796 | 24,605 | 25,417 | 26,256 | 27,122 | 27,990 | 28,886 | 29,810 |
| 40 | 522005 | STATE RETIREMENT | 28,975 | Labor | 30,018 | 31,068 | 32,125 | 33,185 | 34,280 | 35,411 | 36,544 | 37,714 | 38,921 |
| 41 | 523001 | AD & D | 70 | Labor | 72 | 75 | 77 | 80 | 82 | 85 | 88 | 91 | 93 |
| 42 | 523008 | GROUP HEALTH INSURANCE | 49,408 | Ins-Health | 50,940 | 52,519 | 54,147 | 55,825 | 57,556 | 59,340 | 61,180 | 63,076 | 65,032 |
| 43 | 523009 | GROUP LIFE INSURANCE | 382 | Ins-Life | 392 | 402 | 412 | 422 | 433 | 444 | 455 | 466 | 478 |
| 44 | 524001 | WORKERS' COMPENSATION | 1,710 | Labor | 1,771 | 1,833 | 1,895 | 1,958 | 2,023 | 2,089 | 2,156 | 2,225 | 2,296 |
| 45 | 531900 | PROF SERV - OTHER | 11,285 | Inflation | 11,578 | 11,868 | 12,152 | 12,432 | 12,718 | 13,010 | 13,297 | 13,589 | 13,888 |
| 46 | 534020 | RECORDING FEES | 1,570 | Inflation | 1,611 | 1,652 | 1,691 | 1,730 | 1,770 | 1,811 | 1,850 | 1,891 | 1,933 |
| 47 | 534026 | SECURITY | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 540001 | CAR ALLOWANCE | 0 | Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | 540002 | TRAVEL AND PER DIEM | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | 541001 | CELL PHONE STIPEND | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | 542001 | POSTAGE & FREIGHT | 69,100 | Inflation | 70,896 | 72,668 | 74,413 | 76,124 | 77,875 | 79,666 | 81,419 | 83,210 | 85,040 |
| 52 | 543001 | UTILITIES - ELECTRICITY | 6,730 | Electric | 7,058 | 7,394 | 7,690 | 8,253 | 8,679 | 8,996 | 9,268 | 9,555 | 9,859 |
| 53 | 544003 | LEASE/RENT - COPIERS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | 546999 | NON CAPITAL FROM CAPITAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 547001 | PRINTING & BINDING | 15,929 | Inflation | 16,343 | 16,752 | 17,154 | 17,548 | 17,952 | 18,365 | 18,769 | 19,181 | 19,603 |
| 56 | 549016 | CREDIT CARD FEES | 125,635 | Labor | 130,158 | 134,714 | 139,294 | 143,891 | 148,639 | 153,544 | 158,458 | 163,528 | 168,761 |
| 57 | 549501 | SAFETY ADMINISTRATION | 1,188 | Labor | 1,231 | 1,274 | 1,317 | 1,361 | 1,405 | 1,452 | 1,498 | 1,546 | 1,596 |
| 58 | 549502 | EMPLOYEE BENFITS ADMIN | 1,072 | Labor | 1,111 | 1,150 | 1,189 | 1,228 | 1,268 | 1,310 | 1,352 | 1,395 | 1,440 |
| 59 | 549503 | EMPLOYMENT SERVICES | 3,303 | Labor | 3,422 | 3,542 | 3,662 | 3,783 | 3,908 | 4,037 | 4,166 | 4,299 | 4,437 |
| 60 | 549702 | FIXED COST - INFO SYS | 68,492 | Inflation | 70,273 | 72,030 | 73,758 | 75,455 | 77,190 | 78,966 | 80,703 | 82,478 | 84,293 |
| 61 | 549801 | BAD DEBT EXPENSE | 68,716 | Calculated | 70,832 | 72,924 | 74,448 | 75,161 | 75,460 | 75,662 | 75,814 | 76,191 | 76,482 |
| 62 | 551001 | OFFICE SUPPLIES | 6,057 | Inflation | 6,215 | 6,370 | 6,523 | 6,673 | 6,827 | 6,984 | 7,137 | 7,294 | 7,455 |
| 63 | 554001 | MEMBERSHIPS | 132 | Labor | 137 | 142 | 147 | 152 | 157 | 162 | 167 | 172 | 178 |
| 64 | 554002 | SUBSCRIPTIONS & PUBLICATIONS | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | 555001 | EDUCATION AND TRAINING | 1,346 | Labor | 1,395 | 1,443 | 1,492 | 1,542 | 1,593 | 1,645 | 1,698 | 1,752 | 1,808 |
| 66 | cont | Contingency | 93,940 | Calculated | 97,229 | 100,560 | 103,818 | 107,749 | 111,425 | 114,917 | 118,315 | 121,832 | 125,478 |
| 67 | | Total Utility Billing | $898,738 | | $928,752 | $958,911 | $988,468 | $1,018,189 | $1,047,868 | $1,077,942 | $1,107,822 | $1,138,849 | $1,170,748 |
| | | Public Works Engineering | | | | | | | | | | | |
| 68 | 512001 | REGULAR SALARIES & WAGES | $187,167 | Labor | $193,905 | $200,692 | $207,515 | $214,363 | $221,437 | $228,745 | $236,065 | $243,619 | $251,414 |
| 69 | 512004 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | AddPers | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | 514001 | OVERTIME | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | 521001 | FICA TAXES | 14,644 | Labor | 15,171 | 15,702 | 16,236 | 16,772 | 17,325 | 17,897 | 18,470 | 19,061 | 19,671 |
| 73 | 522005 | STATE RETIREMENT | 18,706 | Labor | 19,380 | 20,058 | 20,740 | 21,425 | 22,132 | 22,862 | 23,594 | 24,349 | 25,128 |
| 74 | 523001 | AD & D | 45 | Labor | 47 | 48 | 50 | 51 | 53 | 55 | 57 | 58 | 60 |
| 75 | 523008 | GROUP HEALTH INSURANCE | 16,677 | Ins-Health | 17,194 | 17,727 | 18,276 | 18,843 | 19,427 | 20,029 | 20,650 | 21,290 | 21,950 |
| 76 | 523009 | GROUP LIFE INSURANCE | 247 | Ins-Life | 253 | 259 | 266 | 273 | 279 | 286 | 294 | 301 | 308 |
| 77 | 524001 | WORKERS' COMPENSATION | 1,104 | Labor | 1,143 | 1,183 | 1,224 | 1,264 | 1,306 | 1,349 | 1,392 | 1,437 | 1,483 |
| 78 | 531900 | PROF SERV - OTHER | 7,860 | Inflation | 8,064 | 8,266 | 8,464 | 8,659 | 8,858 | 9,062 | 9,261 | 9,465 | 9,673 |
| 79 | 540001 | CAR ALLOWANCE | 3,866 | Fuel | 4,120 | 4,386 | 4,636 | 5,054 | 5,401 | 5,690 | 5,959 | 6,245 | 6,550 |
| 80 | 540002 | TRAVEL AND PER DIEM | 622 | Inflation | 638 | 654 | 670 | 686 | 701 | 717 | 733 | 749 | 766 |

**Table 1-7**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Wastewater System Operating and Maintenance Expenditures**

| Line No. | Expense Codes | Description | 2021 | Reference | Projected Fiscal Year Ending September 30, 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 81 | 541001 | CELL PHONE STIPEND | 392 | Labor | 406 | 421 | 435 | 449 | 464 | 480 | 495 | 511 | 527 |
| 82 | 542001 | POSTAGE & FREIGHT | 98 | Inflation | 101 | 103 | 106 | 108 | 111 | 113 | 116 | 118 | 121 |
| 83 | 546009 | M&R - EQUIPMENT | 491 | Repair | 505 | 520 | 535 | 551 | 567 | 583 | 600 | 617 | 635 |
| 84 | 546010 | M&R - SOFTWARE | 655 | Repair | 674 | 694 | 714 | 734 | 756 | 778 | 800 | 823 | 847 |
| 85 | 547001 | PRINTING & BINDING | 98 | Inflation | 101 | 103 | 106 | 108 | 111 | 113 | 116 | 118 | 121 |
| 86 | 547002 | COPIER CHARGES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 | 549501 | SAFETY ADMINISTRATION | 767 | Labor | 795 | 822 | 850 | 878 | 907 | 937 | 967 | 998 | 1,030 |
| 88 | 549502 | EMPLOYEE BENFITS ADMIN | 692 | Labor | 717 | 742 | 767 | 793 | 819 | 846 | 873 | 901 | 930 |
| 89 | 549503 | EMPLOYMENT SERVICES | 2,133 | Labor | 2,209 | 2,287 | 2,364 | 2,442 | 2,523 | 2,606 | 2,690 | 2,776 | 2,865 |
| 90 | 549702 | FIXED COST - INFO SYS | 9,739 | Inflation | 9,992 | 10,242 | 10,488 | 10,729 | 10,976 | 11,228 | 11,476 | 11,728 | 11,986 |
| 91 | 551001 | OFFICE SUPPLIES | 1,965 | Inflation | 2,016 | 2,066 | 2,116 | 2,165 | 2,215 | 2,265 | 2,315 | 2,366 | 2,418 |
| 92 | 554001 | MEMBERSHIPS | 393 | Labor | 407 | 421 | 436 | 450 | 465 | 480 | 496 | 512 | 528 |
| 93 | 555001 | EDUCATION AND TRAINING | 1,310 | Labor | 1,357 | 1,405 | 1,452 | 1,500 | 1,550 | 1,601 | 1,652 | 1,705 | 1,760 |
| 94 | | Total Public Works Engineering | $269,672 | | $279,197 | $288,803 | $298,448 | $308,299 | $318,383 | $328,724 | $339,069 | $349,747 | $360,771 |
| | | Water and Wastewater Administration | | | | | | | | | | | |
| 95 | 512001 | REGULAR SALARIES & WAGES | $436,102 | Labor | $451,802 | $467,615 | $483,514 | $499,470 | $515,952 | $532,979 | $550,034 | $567,635 | $585,799 |
| 96 | 512003 | Additional Personnel | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | AddPers | MOVING ALLOWANCE | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | 512004 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 513001 | OTHER PERSONAL SERVICES | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 514001 | OVERTIME | 20,277 | Labor | 21,007 | 21,742 | 22,482 | 23,224 | 23,990 | 24,782 | 25,575 | 26,393 | 27,238 |
| 101 | 521001 | FICA TAXES | 32,252 | Labor | 33,413 | 34,583 | 35,759 | 36,939 | 38,158 | 39,417 | 40,678 | 41,980 | 43,323 |
| 102 | 522004 | GENERAL EMPLOYEE RETIREMENT | 6,899 | Labor | 7,148 | 7,398 | 7,650 | 7,902 | 8,163 | 8,432 | 8,702 | 8,980 | 9,268 |
| 103 | 522005 | STATE RETIREMENT | 38,279 | Labor | 39,657 | 41,045 | 42,440 | 43,841 | 45,288 | 46,782 | 48,279 | 49,824 | 51,418 |
| 104 | 522006 | DEFERRED COMP CONTRIBUTION | 579 | Labor | 600 | 621 | 642 | 664 | 685 | 708 | 731 | 754 | 778 |
| 105 | 523001 | AD & D | 105 | Labor | 108 | 112 | 116 | 120 | 124 | 128 | 132 | 136 | 141 |
| 106 | 523008 | GROUP HEALTH INSURANCE | 50,634 | Ins-Health | 52,203 | 53,822 | 55,490 | 57,210 | 58,984 | 60,812 | 62,698 | 64,641 | 66,645 |
| 107 | 523009 | GROUP LIFE INSURANCE | 575 | Ins-Life | 590 | 604 | 620 | 635 | 651 | 667 | 684 | 701 | 718 |
| 108 | 524001 | WORKERS' COMPENSATION | 6,470 | Labor | 6,703 | 6,938 | 7,174 | 7,411 | 7,655 | 7,908 | 8,161 | 8,422 | 8,692 |
| 109 | 531008 | PROF SERV - EMERGENCY MANAGE | 3,244 | Inflation | 3,329 | 3,412 | 3,494 | 3,574 | 3,656 | 3,740 | 3,823 | 3,907 | 3,993 |
| 110 | 531010 | PROF SERV - INDIGENT | 11,587 | Inflation | 11,888 | 12,185 | 12,478 | 12,765 | 13,058 | 13,359 | 13,653 | 13,953 | 14,260 |
| 111 | 531022 | PROF SERV - UNIFORM CLEANING | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | 531900 | PROF SERV - OTHER | 11,587 | Inflation | 11,888 | 12,185 | 12,478 | 12,765 | 13,058 | 13,359 | 13,653 | 13,953 | 14,260 |
| 113 | 532001 | ACCOUNTING & AUDITING | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | 534026 | SECURITY | 1,448 | Inflation | 1,486 | 1,523 | 1,560 | 1,596 | 1,632 | 1,670 | 1,707 | 1,744 | 1,783 |
| 115 | 534900 | OTHER CONTRACTUAL SERVICES | 50,548 | Inflation | 51,862 | 53,159 | 54,435 | 55,687 | 56,967 | 58,278 | 59,560 | 60,870 | 62,209 |
| 116 | 540001 | CAR ALLOWANCE | 7,673 | Fuel | 8,177 | 8,704 | 9,202 | 10,032 | 10,720 | 11,293 | 11,827 | 12,394 | 12,999 |
| 117 | 540002 | TRAVEL AND PER DIEM | 2,897 | Inflation | 2,972 | 3,046 | 3,119 | 3,191 | 3,265 | 3,340 | 3,413 | 3,488 | 3,565 |
| 118 | 540003 | CARE AND SUBSISTENCE | 290 | Labor | 300 | 311 | 321 | 332 | 343 | 354 | 365 | 377 | 389 |
| 119 | 541001 | CELL PHONE STIPEND | 1,352 | Labor | 1,401 | 1,450 | 1,499 | 1,549 | 1,600 | 1,653 | 1,706 | 1,760 | 1,817 |
| 120 | 541002 | CITY CELL PHONES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | 541003 | COMMUNICATION SERVICES | 1,159 | Inflation | 1,189 | 1,219 | 1,248 | 1,276 | 1,306 | 1,336 | 1,365 | 1,395 | 1,426 |
| 122 | 542001 | POSTAGE & FREIGHT | 3,476 | Inflation | 3,566 | 3,656 | 3,743 | 3,829 | 3,918 | 4,008 | 4,096 | 4,186 | 4,278 |
| 123 | 543001 | UTILITIES - ELECTRICITY | 4,055 | Electric | 4,253 | 4,455 | 4,634 | 4,973 | 5,229 | 5,420 | 5,584 | 5,757 | 5,941 |
| 124 | 544001 | LEASE/RENT - BLDGS & STRUCTURE | 75,315 | Inflation | 77,273 | 79,205 | 81,106 | 82,972 | 84,880 | 86,832 | 88,742 | 90,695 | 92,690 |
| 125 | 544004 | LEASE/RENT - LAND | 2,897 | Inflation | 2,972 | 3,046 | 3,119 | 3,191 | 3,265 | 3,340 | 3,413 | 3,488 | 3,565 |
| 126 | 544003 | LEASE/RENT - COPIERS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | 545003 | INS - BOILER & MACHINE | 6,952 | Ins-Property | 7,126 | 7,304 | 7,487 | 7,674 | 7,866 | 8,062 | 8,264 | 8,471 | 8,682 |
| 128 | 545004 | INS - BOTTLING PLANT | 0 | Ins-Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | 545007 | INS - COMMERCIAL LIABILITY | 0 | Ins-Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | 545013 | INS - GENERAL LIABILITY | 635,143 | Ins-Property | 651,022 | 667,298 | 683,980 | 701,080 | 718,607 | 736,572 | 754,986 | 773,861 | 793,207 |
| 131 | 546008 | M&R - SOFTWARE | 2,897 | Repair | 2,981 | 3,067 | 3,156 | 3,248 | 3,342 | 3,439 | 3,538 | 3,641 | 3,747 |
| 132 | 546009 | M&R - EQUIPMENT | 145 | Repair | 149 | 153 | 158 | 162 | 167 | 172 | 177 | 182 | 187 |
| 133 | 546010 | M&R - SOFTWARE | 2,897 | Repair | 2,981 | 3,067 | 3,156 | 3,248 | 3,342 | 3,439 | 3,538 | 3,641 | 3,747 |
| 134 | 546012 | M&R - FLEET MAINT CHARGE | 1,099 | Repair | 1,131 | 1,164 | 1,197 | 1,232 | 1,268 | 1,305 | 1,342 | 1,381 | 1,421 |
| 135 | 547001 | PRINTING & BINDING | 290 | Inflation | 297 | 305 | 312 | 319 | 326 | 334 | 341 | 349 | 357 |
| 136 | 549002 | ADVERTISING LEGAL/RECRUITING | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 | 549035 | OTHER GOVT AGENCIES | 1,738 | Inflation | 1,783 | 1,828 | 1,872 | 1,915 | 1,959 | 2,004 | 2,048 | 2,093 | 2,139 |
| 138 | 549050 | WATER CONSERVATION PROJ | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 139 | 549501 | SAFETY ADMINISTRATION | 1,504 | Labor | 1,558 | 1,613 | 1,668 | 1,723 | 1,779 | 1,838 | 1,897 | 1,958 | 2,020 |
| 140 | 549502 | EMPLOYEE BENFITS ADMIN | 1,357 | Labor | 1,406 | 1,455 | 1,505 | 1,555 | 1,606 | 1,659 | 1,712 | 1,767 | 1,823 |
| 141 | 549503 | EMPLOYMENT SERVICES | 4,182 | Labor | 4,332 | 4,484 | 4,637 | 4,790 | 4,948 | 5,111 | 5,274 | 5,443 | 5,617 |
| 142 | 549702 | FIXED COST - INFO SYS | 66,841 | Inflation | 68,579 | 70,293 | 71,980 | 73,636 | 75,330 | 77,062 | 78,758 | 80,490 | 82,261 |
| 143 | 549703 | INDIRECT COST ALLOCATION | 465,865 | Inflation | 477,978 | 489,927 | 501,685 | 513,224 | 525,028 | 537,104 | 548,920 | 560,996 | 573,338 |
| 144 | 551001 | OFFICE SUPPLIES | 8,690 | Inflation | 8,916 | 9,139 | 9,358 | 9,574 | 9,794 | 10,019 | 10,240 | 10,465 | 10,695 |
| 145 | 552007 | WATER STORES ISSUES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 146 | 552014 | FUEL & OIL - NON INVENTORY | 976 | Fuel | 1,040 | 1,107 | 1,170 | 1,276 | 1,363 | 1,436 | 1,504 | 1,576 | 1,653 |
| 147 | 552025 | UNIFORMS | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 148 | 552062 | INVENTORY ADJUSTMENTS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 149 | 552999 | OTHER MATERIAL & SUPPLIES | 2,317 | Inflation | 2,378 | 2,437 | 2,496 | 2,553 | 2,612 | 2,672 | 2,731 | 2,791 | 2,852 |
| 150 | 554001 | MEMBERSHIPS | 3,302 | Labor | 3,421 | 3,541 | 3,661 | 3,782 | 3,907 | 4,036 | 4,165 | 4,298 | 4,436 |
| 151 | 554002 | SUBSCRIPTIONS & PUBLICATIONS | 869 | Labor | 900 | 923 | 945 | 967 | 989 | 1,012 | 1,034 | 1,057 | 1,080 |
| 152 | 555001 | EDUCATION AND TRAINING | 4,345 | Labor | 4,502 | 4,659 | 4,817 | 4,976 | 5,141 | 5,310 | 5,480 | 5,656 | 5,837 |
| 153 | 559001 | DEPRECIATION EXPENSE | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | | Total Water and Wastewater Administration | $1,981,111 | | $2,038,269 | $2,095,801 | $2,153,562 | $2,212,077 | $2,271,918 | $2,333,180 | $2,394,529 | $2,457,550 | $2,522,294 |

**Table 1-7**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Wastewater System Operating and Maintenance Expenditures**

| Line No. | Expense Codes | Description | 2021 | Reference | Projected Fiscal Year Ending September 30, 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Regulatory Compliance | | | | | | | | | | | |
| 155 | 512001 | REGULAR SALARIES & WAGES | $314,666 | Labor | $325,994 | $337,403 | $348,875 | $360,388 | $372,281 | $384,566 | $396,872 | $409,572 | $422,678 |
| 156 | AddPers | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 157 | 512004 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 158 | 513001 | OTHER PERSONAL SERVICES | 20,708 | Labor | 21,453 | 22,204 | 22,959 | 23,717 | 24,499 | 25,308 | 26,118 | 26,953 | 27,816 |
| 159 | 514001 | OVERTIME | 6,500 | Labor | 6,734 | 6,970 | 7,207 | 7,444 | 7,690 | 7,944 | 8,198 | 8,460 | 8,731 |
| 160 | 521001 | FICA TAXES | 24,107 | Labor | 24,975 | 25,849 | 26,728 | 27,610 | 28,521 | 29,463 | 30,405 | 31,378 | 32,383 |
| 161 | 522005 | STATE RETIREMENT | 31,438 | Labor | 32,570 | 33,710 | 34,856 | 36,006 | 37,194 | 38,422 | 39,651 | 40,920 | 42,230 |
| 162 | 523001 | AD & D | 75 | Labor | 78 | 81 | 84 | 86 | 89 | 92 | 95 | 98 | 101 |
| 163 | 523008 | GROUP HEALTH INSURANCE | 43,236 | Ins-Health | 44,577 | 45,959 | 47,383 | 48,852 | 50,367 | 51,928 | 53,538 | 55,197 | 56,909 |
| 164 | 523009 | GROUP LIFE INSURANCE | 415 | Ins-Life | 425 | 436 | 447 | 458 | 470 | 481 | 493 | 506 | 518 |
| 165 | 524001 | WORKERS' COMPENSATION | 23,272 | Labor | 24,110 | 24,954 | 25,802 | 26,654 | 27,534 | 28,442 | 29,352 | 30,292 | 31,261 |
| 166 | 531022 | PROF SERV - UNIFORM CLEANING | 975 | Inflation | 1,000 | 1,025 | 1,050 | 1,074 | 1,099 | 1,124 | 1,149 | 1,174 | 1,200 |
| 167 | 531900 | PROF SERV - OTHER | 107,250 | Inflation | 110,039 | 112,789 | 115,496 | 118,153 | 120,870 | 123,650 | 126,371 | 129,151 | 131,992 |
| 168 | 540002 | TRAVEL AND PER DIEM | 1,560 | Inflation | 1,601 | 1,641 | 1,680 | 1,719 | 1,758 | 1,799 | 1,838 | 1,879 | 1,920 |
| 169 | 541001 | CELL PHONE STIPEND | 463 | Labor | 480 | 497 | 514 | 531 | 548 | 566 | 585 | 603 | 623 |
| 170 | 541003 | COMMUNICATION SERVICES | 9,425 | Inflation | 9,670 | 9,912 | 10,150 | 10,383 | 10,622 | 10,866 | 11,105 | 11,350 | 11,599 |
| 171 | 552025 | UNIFORMS | 325 | Labor | 337 | 348 | 360 | 372 | 385 | 397 | 410 | 423 | 437 |
| 172 | 544005 | LEASE/RENT - EQUIPMENT | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | 546008 | M&R - PROPERTY MAINTENANCE | 5,200 | Repair | 5,351 | 5,506 | 5,666 | 5,830 | 5,999 | 6,173 | 6,352 | 6,536 | 6,726 |
| 174 | 546009 | M&R - EQUIPMENT | 16,250 | Repair | 16,721 | 17,206 | 17,705 | 18,219 | 18,747 | 19,291 | 19,850 | 20,426 | 21,018 |
| 175 | 546010 | M&R - SOFTWARE | 813 | Repair | 836 | 860 | 885 | 911 | 937 | 965 | 993 | 1,021 | 1,051 |
| 176 | 546012 | M&R - FLEET MAINT CHARGE | 7,275 | Repair | 7,486 | 7,704 | 7,927 | 8,157 | 8,393 | 8,637 | 8,887 | 9,145 | 9,410 |
| 177 | 546999 | NON CAPITAL FROM CAPITAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | 547001 | PRINTING & BINDING | 975 | Inflation | 1,000 | 1,025 | 1,050 | 1,074 | 1,099 | 1,124 | 1,149 | 1,174 | 1,200 |
| 179 | 548001 | PROMO - ACTIVITIES | 650 | Inflation | 667 | 684 | 700 | 716 | 733 | 749 | 766 | 783 | 800 |
| 180 | 549035 | OTHER GOVT AGENCIES | 1,950 | Inflation | 2,001 | 2,051 | 2,100 | 2,148 | 2,198 | 2,248 | 2,298 | 2,348 | 2,400 |
| 181 | 549501 | SAFETY ADMINISTRATION | 1,289 | Labor | 1,335 | 1,382 | 1,429 | 1,476 | 1,525 | 1,575 | 1,626 | 1,678 | 1,731 |
| 182 | 549502 | EMPLOYEE BENFITS ADMIN | 1,163 | Labor | 1,205 | 1,247 | 1,290 | 1,332 | 1,376 | 1,422 | 1,467 | 1,514 | 1,562 |
| 183 | 549503 | EMPLOYMENT SERVICES | 3,584 | Labor | 3,713 | 3,843 | 3,974 | 4,105 | 4,240 | 4,380 | 4,520 | 4,665 | 4,814 |
| 184 | 549702 | FIXED COST - INFO SYS | 27,507 | Inflation | 28,223 | 28,928 | 29,622 | 30,304 | 31,001 | 31,714 | 32,411 | 33,124 | 33,853 |
| 185 | 551001 | OFFICE SUPPLIES | 1,950 | Inflation | 2,001 | 2,051 | 2,100 | 2,148 | 2,198 | 2,248 | 2,298 | 2,348 | 2,400 |
| 186 | 552007 | WATER STORES ISSUES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 187 | 552014 | FUEL & OIL - NON INVENTORY | 5,158 | Fuel | 5,497 | 5,852 | 6,186 | 6,744 | 7,207 | 7,592 | 7,951 | 8,332 | 8,739 |
| 188 | 552019 | MEDICAL AND LAB SUPPLIES | 74,750 | Inflation | 76,694 | 78,611 | 80,497 | 82,349 | 84,243 | 86,181 | 88,077 | 90,014 | 91,995 |
| 189 | 552035 | SMALL TOOLS & MINOR EQUIPMENT | 975 | Inflation | 1,000 | 1,025 | 1,050 | 1,074 | 1,099 | 1,124 | 1,149 | 1,174 | 1,200 |
| 190 | 552999 | OTHER MATERIAL & SUPPLIES | 9,750 | Inflation | 10,004 | 10,254 | 10,500 | 10,741 | 10,988 | 11,241 | 11,488 | 11,741 | 11,999 |
| 191 | 554001 | MEMBERSHIPS | 650 | Labor | 673 | 697 | 721 | 744 | 769 | 794 | 820 | 846 | 873 |
| 192 | 555001 | EDUCATION AND TRAINING | 4,875 | Labor | 5,051 | 5,227 | 5,405 | 5,583 | 5,768 | 5,958 | 6,149 | 6,345 | 6,548 |
| 193 | 564001 | CAP OUT - MACHINE & EQUIPMENT | 5,200 | Repair | 5,351 | 5,506 | 5,666 | 5,830 | 5,999 | 6,173 | 6,352 | 6,536 | 6,726 |
| 194 | | Total Regulatory Compliance | $754,382 | | $778,851 | $803,437 | $828,064 | $852,934 | $878,445 | $904,638 | $930,782 | $957,709 | $985,444 |
| | | Meter Services | | | | | | | | | | | |
| 195 | 512001 | REGULAR SALARIES & WAGES | $160,264 | Labor | $166,033 | $171,845 | $177,687 | $183,551 | $189,608 | $195,865 | $202,133 | $208,601 | $215,276 |
| 196 | AddPers | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 197 | 512004 | PERSONAL LEAVE PAYOFF | 8,749 | Labor | 9,064 | 9,381 | 9,700 | 10,020 | 10,351 | 10,692 | 11,034 | 11,387 | 11,752 |
| 198 | 513001 | OTHER PERSONAL SERVICES | 11,666 | Labor | 12,086 | 12,509 | 12,934 | 13,361 | 13,802 | 14,258 | 14,714 | 15,185 | 15,671 |
| 199 | 514001 | OVERTIME | 16,153 | Labor | 16,735 | 17,320 | 17,909 | 18,500 | 19,111 | 19,741 | 20,373 | 21,025 | 21,698 |
| 200 | 521001 | FICA TAXES | 12,279 | Labor | 12,721 | 13,166 | 13,614 | 14,063 | 14,527 | 15,006 | 15,487 | 15,982 | 16,494 |
| 201 | 522005 | STATE RETIREMENT | 17,710 | Labor | 18,347 | 18,990 | 19,635 | 20,283 | 20,953 | 21,644 | 22,337 | 23,051 | 23,789 |
| 202 | 523001 | AD & D | 38 | Labor | 40 | 41 | 43 | 44 | 45 | 47 | 48 | 50 | 52 |
| 203 | 523008 | GROUP HEALTH INSURANCE | 28,184 | Ins-Health | 29,058 | 29,958 | 30,887 | 31,845 | 32,832 | 33,850 | 34,899 | 35,981 | 37,096 |
| 204 | 523009 | GROUP LIFE INSURANCE | 211 | Ins-Life | 217 | 222 | 228 | 233 | 239 | 245 | 251 | 257 | 264 |
| 205 | 524001 | WORKERS' COMPENSATION | 7,937 | Labor | 8,222 | 8,510 | 8,799 | 9,090 | 9,390 | 9,700 | 10,010 | 10,330 | 10,661 |
| 206 | 531022 | PROF SERV - UNIFORM CLEANING | 1,795 | Inflation | 1,841 | 1,887 | 1,933 | 1,977 | 2,023 | 2,069 | 2,115 | 2,161 | 2,209 |
| 207 | 541001 | CELL PHONE STIPEND | 242 | Labor | 251 | 260 | 269 | 278 | 287 | 296 | 306 | 315 | 325 |
| 208 | 541003 | COMMUNICATION SERVICES | 897 | Inflation | 921 | 944 | 966 | 989 | 1,011 | 1,035 | 1,057 | 1,081 | 1,104 |
| 209 | 542001 | POSTAGE & FREIGHT | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | 544001 | LEASE/RENT - BLDGS & STRUCTURE | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 211 | 546008 | M&R - PROPERTY MAINTENANCE | 897 | Repair | 923 | 950 | 978 | 1,006 | 1,035 | 1,065 | 1,096 | 1,128 | 1,161 |
| 212 | 546009 | M&R - EQUIPMENT | 2,243 | Repair | 2,309 | 2,375 | 2,444 | 2,515 | 2,588 | 2,663 | 2,741 | 2,820 | 2,902 |
| 213 | 546012 | M&R - FLEET MAINT CHARGE | 11,936 | Repair | 12,282 | 12,639 | 13,005 | 13,382 | 13,770 | 14,170 | 14,581 | 15,003 | 15,439 |
| 214 | 549501 | SAFETY ADMINISTRATION | 656 | Labor | 680 | 704 | 728 | 752 | 776 | 802 | 828 | 854 | 882 |
| 215 | 549502 | EMPLOYEE BENFITS ADMIN | 592 | Labor | 614 | 635 | 657 | 678 | 701 | 724 | 747 | 771 | 796 |
| 216 | 549503 | EMPLOYMENT SERVICES | 1,825 | Labor | 1,891 | 1,957 | 2,023 | 2,090 | 2,159 | 2,230 | 2,302 | 2,375 | 2,451 |
| 217 | 549702 | FIXED COST - INFO SYS | 28,137 | Inflation | 28,868 | 29,590 | 30,300 | 30,997 | 31,710 | 32,439 | 33,153 | 33,882 | 34,627 |
| 218 | 551001 | OFFICE SUPPLIES | 449 | Inflation | 460 | 472 | 483 | 494 | 506 | 517 | 529 | 540 | 552 |
| 219 | 552007 | WATER STORES ISSUES | 76,279 | Inflation | 78,262 | 80,218 | 82,144 | 84,033 | 85,966 | 87,943 | 89,878 | 91,855 | 93,876 |
| 220 | 552014 | FUEL & OIL - NON INVENTORY | 16,150 | Fuel | 17,211 | 18,321 | 19,368 | 21,115 | 22,563 | 23,770 | 24,894 | 26,087 | 27,362 |
| 221 | 552035 | SMALL TOOLS & MINOR EQUIPMENT | 2,243 | Repair | 2,309 | 2,375 | 2,444 | 2,515 | 2,588 | 2,663 | 2,741 | 2,820 | 2,902 |
| 222 | 552999 | OTHER MATERIAL & SUPPLIES | 1,346 | Inflation | 1,381 | 1,416 | 1,450 | 1,483 | 1,517 | 1,552 | 1,586 | 1,621 | 1,657 |
| 223 | 555001 | EDUCATION AND TRAINING | 1,346 | Labor | 1,395 | 1,443 | 1,492 | 1,542 | 1,593 | 1,645 | 1,698 | 1,752 | 1,808 |
| 224 | 564001 | CAP OUT - MACHINE & EQUIPMENT | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | | Total Meter Services | $410,226 | | $424,120 | $438,129 | $452,120 | $466,837 | $481,650 | $496,632 | $511,535 | $526,918 | $542,804 |

**Table 1-7**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Wastewater System Operating and Maintenance Expenditures**

| Line No. | Expense Codes | Description | 2021 | Reference | Projected Fiscal Year Ending September 30, 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Utilities Engineering | | | | | | | | | | | |
| 226 | 512001 | REGULAR SALARIES & WAGES | $359,642 | Labor | $372,589 | $385,630 | $398,741 | $411,900 | $425,492 | $439,533 | $453,598 | $468,114 | $483,093 |
| 227 | 512004 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 228 | AddPers | Additional Personnel | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 229 | 514001 | OVERTIME | 3,275 | Labor | 3,393 | 3,512 | 3,631 | 3,751 | 3,875 | 4,003 | 4,131 | 4,263 | 4,399 |
| 230 | 521001 | FICA TAXES | 28,230 | Labor | 29,246 | 30,270 | 31,299 | 32,332 | 33,399 | 34,501 | 35,605 | 36,744 | 37,920 |
| 231 | 522005 | STATE RETIREMENT | 40,315 | Labor | 41,767 | 43,228 | 44,698 | 46,173 | 47,697 | 49,271 | 50,848 | 52,475 | 54,154 |
| 232 | 523001 | AD & D | 86 | Labor | 89 | 92 | 96 | 99 | 102 | 105 | 109 | 112 | 116 |
| 233 | 523008 | GROUP HEALTH INSURANCE | 48,134 | Ins-Health | 49,626 | 51,164 | 52,750 | 54,386 | 56,072 | 57,810 | 59,602 | 61,450 | 63,354 |
| 234 | 523009 | GROUP LIFE INSURANCE | 474 | Ins-Life | 486 | 498 | 511 | 524 | 537 | 550 | 564 | 578 | 592 |
| 235 | 524001 | WORKERS' COMPENSATION | 7,516 | Labor | 7,787 | 8,059 | 8,333 | 8,608 | 8,893 | 9,186 | 9,480 | 9,783 | 10,096 |
| 236 | 531009 | PROF SERV - ENGINEERING | 22,925 | Inflation | 23,521 | 24,109 | 24,688 | 25,256 | 25,836 | 26,431 | 27,012 | 27,606 | 28,214 |
| 237 | 531022 | PROF SERV - UNIFORM CLEANING | 491 | Inflation | 504 | 517 | 529 | 541 | 554 | 566 | 579 | 592 | 605 |
| 238 | 531900 | PROF SERV - OTHER | 19,650 | Inflation | 20,161 | 20,665 | 21,161 | 21,648 | 22,145 | 22,655 | 23,153 | 23,663 | 24,183 |
| 239 | 540001 | CAR ALLOWANCE | 8,549 | Fuel | 9,111 | 9,698 | 10,252 | 11,177 | 11,944 | 12,583 | 13,177 | 13,809 | 14,484 |
| 240 | 540002 | TRAVEL AND PER DIEM | 1,965 | Inflation | 2,016 | 2,066 | 2,116 | 2,165 | 2,215 | 2,265 | 2,315 | 2,366 | 2,418 |
| 241 | 541001 | CELL PHONE STIPEND | 825 | Labor | 854 | 884 | 914 | 944 | 976 | 1,008 | 1,040 | 1,073 | 1,108 |
| 242 | 541003 | COMMUNICATION SERVICES | 1,310 | Inflation | 1,344 | 1,378 | 1,411 | 1,443 | 1,476 | 1,510 | 1,544 | 1,578 | 1,612 |
| 243 | 546008 | M&R - PROPERTY MAINTENANCE | 655 | Repair | 674 | 694 | 714 | 734 | 756 | 778 | 800 | 823 | 847 |
| 244 | 546010 | M&R - SOFTWARE | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 245 | 546012 | M&R - FLEET MAINT CHARGE | 793 | Repair | 816 | 839 | 864 | 889 | 914 | 941 | 968 | 996 | 1,025 |
| 246 | 547001 | PRINTING & BINDING | 983 | Inflation | 1,008 | 1,033 | 1,058 | 1,082 | 1,107 | 1,133 | 1,158 | 1,183 | 1,209 |
| 247 | 549035 | OTHER GOVT AGENCIES | 6,550 | Inflation | 6,720 | 6,888 | 7,054 | 7,216 | 7,382 | 7,552 | 7,718 | 7,888 | 8,061 |
| 248 | 549036 | PERMIT RENEWAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 249 | 549501 | SAFETY ADMINISTRATION | 1,474 | Labor | 1,527 | 1,580 | 1,634 | 1,688 | 1,743 | 1,801 | 1,859 | 1,918 | 1,979 |
| 250 | 549502 | EMPLOYEE BENFITS ADMIN | 1,330 | Labor | 1,378 | 1,426 | 1,474 | 1,523 | 1,573 | 1,625 | 1,677 | 1,731 | 1,786 |
| 251 | 549503 | EMPLOYMENT SERVICES | 4,097 | Labor | 4,245 | 4,351 | 4,455 | 4,558 | 4,663 | 4,770 | 4,875 | 4,982 | 5,092 |
| 252 | 549702 | FIXED COST - INFO SYS | 41,999 | Inflation | 43,091 | 44,168 | 45,228 | 46,268 | 47,332 | 48,421 | 49,486 | 50,575 | 51,688 |
| 253 | 551001 | OFFICE SUPPLIES | 3,275 | Inflation | 3,360 | 3,444 | 3,527 | 3,608 | 3,691 | 3,776 | 3,859 | 3,944 | 4,031 |
| 254 | 552014 | FUEL & OIL - NON INVENTORY | 1,186 | Fuel | 1,264 | 1,308 | 1,353 | 1,398 | 1,444 | 1,491 | 1,539 | 1,588 | 1,639 |
| 255 | 552999 | OTHER MATERIAL & SUPPLIES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 | 554001 | MEMBERSHIPS | 459 | Labor | 475 | 492 | 508 | 525 | 542 | 560 | 578 | 597 | 616 |
| 257 | 555001 | EDUCATION AND TRAINING | 2,948 | Labor | 3,054 | 3,160 | 3,268 | 3,376 | 3,487 | 3,602 | 3,718 | 3,836 | 3,959 |
| 258 | | Total Utilities Engineering | $609,134 | | $630,104 | $651,155 | $672,266 | $693,810 | $715,846 | $738,426 | $760,990 | $784,266 | $808,281 |
| | | Reuse Distribution Division | | | | | | | | | | | |
| 259 | 512001 | REGULAR SALARIES & WAGES | $402,945 | Labor | $417,451 | $432,061.69 | $446,752 | $461,495 | $476,724 | $492,456 | $508,214 | $524,477 | $541,261 |
| 260 | 512004 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 261 | 514001 | OVERTIME | 55,000 | Labor | 56,980 | 58,974 | 60,979 | 62,992 | 65,070 | 67,218 | 69,369 | 71,589 | 73,879 |
| 262 | 521001 | FICA TAXES | 30,945 | Labor | 32,059 | 33,181 | 34,309 | 35,441 | 36,610 | 37,819 | 39,029 | 40,278 | 41,567 |
| 263 | 522005 | STATE RETIREMENT | 40,248 | Labor | 41,697 | 43,156 | 44,623 | 46,096 | 47,617 | 49,188 | 50,762 | 52,387 | 54,063 |
| 264 | 523001 | AD & D | 97 | Labor | 100 | 104 | 107 | 111 | 114 | 118 | 122 | 126 | 130 |
| 265 | 523008 | GROUP HEALTH INSURANCE | 72,431 | Ins-Health | 74,676 | 76,991 | 79,378 | 81,838 | 84,375 | 86,991 | 89,688 | 92,468 | 95,334 |
| 266 | 523009 | GROUP LIFE INSURANCE | 531 | Ins-Life | 545 | 558 | 572 | 586 | 601 | 616 | 632 | 647 | 663 |
| 267 | 524001 | WORKERS' COMPENSATION | 25,239 | Labor | 26,147 | 27,062 | 27,982 | 28,906 | 29,860 | 30,845 | 31,832 | 32,851 | 33,902 |
| 268 | 531022 | PROF SERV - UNIFORM CLEANING | 3,500 | Inflation | 3,591 | 3,681 | 3,769 | 3,856 | 3,944 | 4,035 | 4,124 | 4,215 | 4,307 |
| 269 | 531900 | PROF SERV - OTHER | 88,000 | Inflation | 90,288 | 92,545 | 94,766 | 96,946 | 99,176 | 101,457 | 103,689 | 105,970 | 108,301 |
| 270 | 541003 | COMMUNICATION SERVICES | 3,000 | Inflation | 3,078 | 3,155 | 3,231 | 3,305 | 3,381 | 3,459 | 3,535 | 3,613 | 3,692 |
| 271 | 541001 | CELL PHONE STIPEND | 1,558 | Labor | 1,615 | 1,671 | 1,728 | 1,785 | 1,844 | 1,905 | 1,966 | 2,028 | 2,093 |
| 272 | 543001 | UTILITIES - ELECTRICITY | 30,900 | Electric | 32,405 | 33,945 | 35,306 | 37,892 | 39,845 | 41,299 | 42,550 | 43,867 | 45,264 |
| 273 | 543003 | UTILITIES - WATER & SEWER | 1,800 | Ins-Property | 1,845 | 1,891 | 1,938 | 1,987 | 2,037 | 2,087 | 2,140 | 2,193 | 2,248 |
| 274 | 545001 | INS - ALL RISK PROPERTY | 16,775 | Ins-Property | 17,194 | 17,796 | 18,401 | 19,008 | 19,636 | 20,284 | 20,933 | 21,603 | 22,294 |
| 275 | 546007 | M&R - BUILDINGS & FACILITIES | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 276 | 546008 | M&R - PROPERTY MAINTENANCE | 7,200 | Repair | 7,409 | 7,668 | 7,929 | 8,190 | 8,461 | 8,740 | 9,020 | 9,308 | 9,606 |
| 277 | 546009 | M&R - EQUIPMENT | 35,000 | Repair | 36,015 | 37,276 | 38,543 | 39,815 | 41,129 | 42,486 | 43,845 | 45,249 | 46,697 |
| 278 | 546012 | M&R - FLEET MAINT CHARGE | 2,066 | Labor | 2,140 | 2,215 | 2,291 | 2,366 | 2,444 | 2,525 | 2,606 | 2,689 | 2,775 |
| 279 | 546018 | M&R - MATERIALS | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 546031 | M&R - STREETS & SIDEWALKS | 18,000 | Labor | 18,648 | 19,301 | 19,957 | 20,615 | 21,296 | 21,999 | 22,703 | 23,429 | 24,179 |
| 281 | 546900 | M&R - OTHER | 5,000 | Labor | 5,180 | 5,361 | 5,544 | 5,727 | 5,915 | 6,111 | 6,306 | 6,508 | 6,716 |
| 282 | 549501 | SAFETY ADMINISTRATION | 1,650 | Labor | 1,710 | 1,763 | 1,817 | 1,874 | 1,932 | 1,991 | 2,053 | 2,117 | 2,182 |
| 283 | 549502 | EMPLOYEE BENFITS ADMIN | 1,489 | Labor | 1,543 | 1,581 | 1,621 | 1,661 | 1,703 | 1,746 | 1,789 | 1,834 | 1,880 |
| 284 | 549503 | EMPLOYMENT SERVICES | 4,588 | Ins-Health | 4,730 | 4,849 | 4,970 | 5,094 | 5,222 | 5,352 | 5,486 | 5,623 | 5,764 |
| 285 | 549702 | FIXED COST - INFO SYS | 36,874 | Ins-Health | 38,017 | 39,348 | 40,686 | 42,028 | 43,415 | 44,848 | 46,283 | 47,764 | 49,292 |
| 286 | 551001 | OFFICE SUPPLIES | 2,000 | Ins-Life | 2,050 | 2,101 | 2,152 | 2,201 | 2,252 | 2,304 | 2,354 | 2,406 | 2,459 |
| 287 | 552001 | MATERIAL & SUPPLIES | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | 552007 | WATER STORES ISSUES | 352,000 | Inflation | 361,152 | 370,181 | 379,065 | 387,784 | 396,703 | 405,827 | 414,755 | 423,880 | 433,205 |
| 289 | 552008 | CHEMICALS AND FERTILIZER | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 552014 | FUEL & OIL - NON INVENTORY | 8,922 | Inflation | 9,154 | 9,474 | 9,796 | 10,120 | 10,454 | 10,799 | 11,144 | 11,501 | 11,869 |
| 291 | 552023 | SOIL, SEED, SOD AND PLANTS | 500 | Labor | 518 | 536 | 554 | 573 | 592 | 611 | 631 | 651 | 672 |
| 292 | 552035 | SMALL TOOLS & MINOR EQUIPMENT | 12,000 | Labor | 12,432 | 13,022 | 13,545 | 14,537 | 15,286 | 15,844 | 16,324 | 16,829 | 17,365 |
| 293 | 552999 | OTHER MATERIAL & SUPPLIES | 40,000 | Electric | 41,949 | 42,998 | 44,030 | 45,042 | 46,078 | 47,138 | 48,175 | 49,235 | 50,318 |
| 294 | 554001 | MEMBERSHIPS | 200 | Inflation | 205 | 210 | 215 | 220 | 226 | 231 | 237 | 242 | 248 |
| 295 | 555001 | EDUCATION AND TRAINING | 2,500 | Inflation | 2,565 | 2,627 | 2,690 | 2,754 | 2,820 | 2,888 | 2,957 | 3,028 | 3,101 |
| 296 | | Total Reuse Distribution Division | $1,302,957 | | $1,345,087 | $1,387,282 | $1,429,246 | $1,472,844 | $1,516,761 | $1,561,215 | $1,605,250 | $1,650,603 | $1,697,327 |

**Table 1-7**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Wastewater System Operating and Maintenance Expenditures**

| Line No. | Expense Codes | Description | 2021 | Reference | Projected Fiscal Year Ending September 30, 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Bethune Point Plant #1 | | | | | | | | | | | |
| 297 | 512001 | REGULAR SALARIES & WAGES | $807,927 | Labor | $837,013 | $866,308 | $895,762 | $925,323 | $955,858 | $987,402 | $1,018,998 | $1,051,606 | $1,085,258 |
| 298 | AddPers | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 299 | 512004 | PERSONAL LEAVE PAYOFF | 23,325 | Labor | 24,165 | 25,011 | 25,861 | 26,714 | 27,596 | 28,507 | 29,419 | 30,360 | 31,332 |
| 300 | 514001 | OVERTIME | 36,750 | Labor | 38,073 | 39,406 | 40,745 | 42,090 | 43,479 | 44,914 | 46,351 | 47,834 | 49,365 |
| 301 | 521001 | FICA TAXES | 61,898 | Labor | 64,126 | 66,371 | 68,627 | 70,892 | 73,232 | 75,648 | 78,069 | 80,567 | 83,145 |
| 302 | 522004 | GENERAL EMPLOYEE RETIREMENT | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 303 | 522005 | STATE RETIREMENT | 93,543 | Labor | 96,911 | 100,302 | 103,713 | 107,135 | 110,671 | 114,323 | 117,981 | 121,757 | 125,653 |
| 304 | 523001 | AD & D | 194 | Labor | 201 | 208 | 215 | 222 | 229 | 237 | 244 | 252 | 260 |
| 305 | 523008 | GROUP HEALTH INSURANCE | 112,989 | Ins-Health | 116,492 | 120,103 | 123,826 | 127,665 | 131,622 | 135,703 | 139,910 | 144,247 | 148,718 |
| 306 | 523009 | GROUP LIFE INSURANCE | 1,065 | Ins-Life | 1,092 | 1,119 | 1,147 | 1,176 | 1,205 | 1,236 | 1,266 | 1,298 | 1,331 |
| 307 | 524001 | WORKERS' COMPENSATION | 42,052 | Labor | 43,566 | 45,091 | 46,624 | 48,163 | 49,752 | 51,394 | 53,039 | 54,736 | 56,487 |
| 308 | 531022 | PROF SERV - UNIFORM CLEANING | 5,000 | Inflation | 5,130 | 5,258 | 5,384 | 5,508 | 5,635 | 5,765 | 5,891 | 6,021 | 6,153 |
| 309 | 531900 | PROF SERV - OTHER | 30,000 | Inflation | 30,780 | 31,550 | 32,307 | 33,050 | 33,810 | 34,588 | 35,348 | 36,126 | 36,921 |
| 310 | 540002 | TRAVEL AND PER DIEM | 5,500 | Inflation | 5,643 | 5,784 | 5,923 | 6,059 | 6,198 | 6,341 | 6,481 | 6,623 | 6,769 |
| 311 | 541001 | CELL PHONE STIPEND | 1,198 | Labor | 1,241 | 1,285 | 1,328 | 1,372 | 1,417 | 1,464 | 1,511 | 1,559 | 1,609 |
| 312 | 541003 | COMMUNICATION SERVICES | 1,500 | Inflation | 1,539 | 1,577 | 1,615 | 1,652 | 1,690 | 1,729 | 1,767 | 1,806 | 1,846 |
| 313 | 543001 | UTILITIES - ELECTRICITY | 628,300 | Electric | 658,912 | 690,206 | 717,898 | 770,461 | 810,185 | 839,756 | 865,176 | 891,957 | 920,363 |
| 314 | 543003 | UTILITIES - WATER & SEWER | 19,570 | Inflation | 20,079 | 20,581 | 21,075 | 21,559 | 22,055 | 22,563 | 23,059 | 23,566 | 24,085 |
| 315 | 544005 | LEASE/RENT - EQUIPMENT | 50,000 | Inflation | 51,300 | 52,583 | 53,844 | 55,083 | 56,350 | 57,646 | 58,914 | 60,210 | 61,535 |
| 316 | 544007 | LEASE/RENT - OTHER | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | 545001 | INS - ALL RISK PROPERTY | 0 | Ins-Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | 546008 | M&R - PROPERTY MAINTENANCE | 24,200 | Repair | 24,902 | 25,624 | 26,367 | 27,132 | 27,919 | 28,728 | 29,561 | 30,419 | 31,301 |
| 319 | 546009 | M&R - EQUIPMENT | 120,000 | Repair | 123,480 | 127,061 | 130,746 | 134,537 | 138,439 | 142,454 | 146,585 | 150,836 | 155,210 |
| 320 | 546010 | M&R - SOFTWARE | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 321 | 546012 | M&R - FLEET MAINT CHARGE | 2,554 | Repair | 2,628 | 2,704 | 2,783 | 2,863 | 2,946 | 3,032 | 3,120 | 3,210 | 3,303 |
| 322 | 546018 | M&R - MATERIALS | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 323 | 546900 | M&R - OTHER | 659,050 | Repair | 678,162 | 697,829 | 718,066 | 738,890 | 760,318 | 782,367 | 805,056 | 828,402 | 852,426 |
| 324 | 546999 | NON CAPITAL FROM CAPITAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | 549035 | OTHER GOVT AGENCIES | 10,000 | Inflation | 10,260 | 10,517 | 10,769 | 11,017 | 11,270 | 11,529 | 11,783 | 12,042 | 12,307 |
| 326 | 549501 | SAFETY ADMINISTRATION | 3,309 | Labor | 3,428 | 3,548 | 3,669 | 3,790 | 3,915 | 4,044 | 4,174 | 4,307 | 4,445 |
| 327 | 549502 | EMPLOYEE BENFITS ADMIN | 2,986 | Labor | 3,094 | 3,202 | 3,311 | 3,420 | 3,533 | 3,650 | 3,767 | 3,887 | 4,012 |
| 328 | 549503 | EMPLOYMENT SERVICES | 9,201 | Labor | 9,533 | 9,866 | 10,202 | 10,538 | 10,886 | 11,246 | 11,605 | 11,977 | 12,360 |
| 329 | 549701 | FIXED COST - PROPERTY MAINT | 25,946 | Repair | 26,698 | 27,473 | 28,269 | 29,089 | 29,933 | 30,801 | 31,694 | 32,613 | 33,559 |
| 330 | 549702 | FIXED COST - INFO SYS | 59,212 | Inflation | 60,752 | 62,270 | 63,765 | 65,231 | 66,732 | 68,267 | 69,768 | 71,303 | 72,872 |
| 331 | 551001 | OFFICE SUPPLIES | 4,500 | Inflation | 4,617 | 4,732 | 4,846 | 4,957 | 5,071 | 5,188 | 5,302 | 5,419 | 5,538 |
| 332 | 552007 | WATER STORES ISSUES | 1,500 | Inflation | 1,539 | 1,577 | 1,615 | 1,652 | 1,690 | 1,729 | 1,767 | 1,806 | 1,846 |
| 333 | 552008 | CHEMICALS AND FERTILIZER | 240,000 | Chemicals | 253,613 | 267,687 | 280,569 | 303,356 | 321,423 | 335,726 | 348,575 | 362,153 | 376,584 |
| 334 | 552014 | FUEL & OIL - NON INVENTORY | 3,721 | Fuel | 3,966 | 4,221 | 4,462 | 4,865 | 5,199 | 5,477 | 5,736 | 6,011 | 6,304 |
| 335 | 552019 | MEDICAL AND LAB SUPPLIES | 15,000 | Inflation | 15,390 | 15,775 | 16,153 | 16,525 | 16,905 | 17,294 | 17,674 | 18,063 | 18,460 |
| 336 | 552025 | UNIFORMS | 400 | Labor | 414 | 429 | 443 | 458 | 473 | 489 | 505 | 521 | 537 |
| 337 | 552035 | SMALL TOOLS & MINOR EQUIPMENT | 5,500 | Inflation | 5,643 | 5,784 | 5,923 | 6,059 | 6,198 | 6,341 | 6,481 | 6,623 | 6,769 |
| 338 | 552037 | FUEL & OIL - GENERATOR FUEL | 28,000 | Inflation | 28,728 | 29,446 | 30,153 | 30,846 | 31,556 | 32,282 | 32,992 | 33,718 | 34,459 |
| 339 | 552999 | OTHER MATERIAL & SUPPLIES | 145,000 | Inflation | 148,770 | 152,489 | 156,149 | 159,740 | 163,414 | 167,173 | 170,851 | 174,610 | 178,451 |
| 340 | 555001 | EDUCATION AND TRAINING | 5,500 | Labor | 5,698 | 5,897 | 6,098 | 6,299 | 6,507 | 6,722 | 6,937 | 7,159 | 7,388 |
| 341 | 564001 | CAP OUT - MACHINE & EQUIPMENT | 10,000 | Repair | 10,290 | 10,588 | 10,895 | 11,211 | 11,537 | 11,871 | 12,215 | 12,570 | 12,934 |
| 342 | | Total Bethune Point Plant #1 | $3,296,392 | | $3,417,867 | $3,541,464 | $3,661,151 | $3,816,605 | $3,956,852 | $4,085,622 | $4,209,572 | $4,338,175 | $4,471,897 |
| | | Regional Wastewater Plant #2 | | | | | | | | | | | |
| 343 | 512001 | REGULAR SALARIES & WAGES | $1,108,347 | Labor | $1,148,248 | $1,188,437 | $1,228,844 | $1,269,395 | $1,311,285 | $1,354,558 | $1,397,904 | $1,442,637 | $1,488,801 |
| 344 | AddPers | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 | 512004 | PERSONAL LEAVE PAYOFF | 13,335 | Labor | 13,815 | 14,298 | 14,785 | 15,273 | 15,777 | 16,297 | 16,819 | 17,357 | 17,912 |
| 346 | 514001 | OVERTIME | 65,000 | Labor | 67,340 | 69,697 | 72,067 | 74,445 | 76,901 | 79,439 | 81,981 | 84,605 | 87,312 |
| 347 | 521001 | FICA TAXES | 84,857 | Labor | 87,912 | 90,989 | 94,083 | 97,187 | 100,395 | 103,708 | 107,026 | 110,451 | 113,986 |
| 348 | 522004 | GENERAL EMPLOYEE RETIREMENT | 6,427 | Labor | 6,659 | 6,892 | 7,126 | 7,361 | 7,604 | 7,855 | 8,107 | 8,366 | 8,634 |
| 349 | 522005 | STATE RETIREMENT | 116,932 | Labor | 121,141 | 125,381 | 129,644 | 133,922 | 138,342 | 142,907 | 147,480 | 152,199 | 157,070 |
| 350 | 522010 | PENSION EXPENSE | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 351 | 523001 | AD & D | 266 | Labor | 275 | 285 | 295 | 304 | 314 | 325 | 335 | 346 | 357 |
| 352 | 523008 | GROUP HEALTH INSURANCE | 188,678 | Ins-Health | 194,527 | 200,557 | 206,775 | 213,185 | 219,794 | 226,607 | 233,632 | 240,875 | 248,342 |
| 353 | 523009 | GROUP LIFE INSURANCE | 1,461 | Ins-Life | 1,498 | 1,535 | 1,574 | 1,613 | 1,653 | 1,695 | 1,737 | 1,781 | 1,825 |
| 354 | 524001 | WORKERS' COMPENSATION | 54,732 | Labor | 56,702 | 58,687 | 60,682 | 62,685 | 64,753 | 66,890 | 69,031 | 71,240 | 73,519 |
| 355 | 531022 | PROF SERV - UNIFORM CLEANING | 6,000 | Inflation | 6,156 | 6,310 | 6,461 | 6,610 | 6,762 | 6,918 | 7,070 | 7,225 | 7,384 |
| 356 | 531900 | PROF SERV - OTHER | 36,500 | Inflation | 37,449 | 38,385 | 39,306 | 40,211 | 41,135 | 42,081 | 43,007 | 43,953 | 44,920 |
| 357 | 534026 | SECURITY | 19,500 | Inflation | 20,007 | 20,507 | 20,999 | 21,482 | 21,976 | 22,482 | 22,976 | 23,482 | 23,999 |
| 358 | 540002 | TRAVEL AND PER DIEM | 5,500 | Inflation | 5,643 | 5,784 | 5,923 | 6,059 | 6,198 | 6,341 | 6,481 | 6,623 | 6,769 |
| 359 | 541001 | CELL PHONE STIPEND | 899 | Labor | 931 | 963 | 996 | 1,029 | 1,063 | 1,098 | 1,133 | 1,170 | 1,207 |
| 360 | 541003 | COMMUNICATION SERVICES | 1,500 | Inflation | 1,539 | 1,577 | 1,615 | 1,652 | 1,690 | 1,729 | 1,767 | 1,806 | 1,846 |
| 361 | 543001 | UTILITIES - ELECTRICITY | 924,000 | Electric | 969,018 | 1,015,041 | 1,055,766 | 1,133,068 | 1,191,487 | 1,234,974 | 1,272,358 | 1,311,743 | 1,353,519 |
| 362 | 543003 | UTILITIES - WATER & SEWER | 60,000 | Inflation | 61,560 | 63,099 | 64,613 | 66,099 | 67,620 | 69,175 | 70,697 | 72,252 | 73,842 |
| 363 | 543004 | LANDFILL CHARGES | 1,000,000 | Inflation | 1,026,000 | 1,051,650 | 1,076,890 | 1,101,658 | 1,126,996 | 1,152,917 | 1,178,281 | 1,204,203 | 1,230,696 |
| 364 | 544005 | LEASE/RENT - EQUIPMENT | 30,000 | Inflation | 30,780 | 31,550 | 32,307 | 33,050 | 33,810 | 34,588 | 35,348 | 36,126 | 36,921 |
| 365 | 544007 | LEASE/RENT - OTHER | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 366 | 545001 | INS - ALL RISK PROPERTY | 273,681 | Ins-Property | 280,523 | 287,536 | 294,725 | 302,093 | 309,645 | 317,386 | 325,321 | 333,454 | 341,790 |
| 367 | 546006 | M&R - WATER/SEWER LINES | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 368 | 546007 | M&R - BUILDINGS & FACILITIES | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 369 | 546008 | M&R - PROPERTY MAINTENANCE | 44,000 | Repair | 45,276 | 46,589 | 47,940 | 49,330 | 50,761 | 52,233 | 53,748 | 55,306 | 56,910 |
| 370 | 546009 | M&R - EQUIPMENT | 95,000 | Repair | 97,755 | 100,590 | 103,507 | 106,509 | 109,597 | 112,776 | 116,046 | 119,412 | 122,875 |
| 371 | 546012 | M&R - FLEET MAINT CHARGE | 13,429 | Repair | 13,818 | 14,219 | 14,632 | 15,056 | 15,492 | 15,942 | 16,404 | 16,880 | 17,369 |
| 372 | 546018 | M&R - MATERIALS | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 373 | 546027 | M&R - SCIENTIFIC, TEC & LAB | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**Table 1-7**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Wastewater System Operating and Maintenance Expenditures**

| Line No. | Expense Codes | Description | 2021 | Reference | Projected Fiscal Year Ending September 30, 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 374 | 546900 | M&R - OTHER | 661,000 | Repair | 680,169 | 699,894 | 720,191 | 741,076 | 762,568 | 784,682 | 807,438 | 830,854 | 854,948 |
| 375 | 546999 | NON CAPITAL FROM CAPITAL | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 376 | 549035 | OTHER GOVT AGENCIES | 15,000 | Inflation | 15,390 | 15,775 | 16,153 | 16,525 | 16,905 | 17,294 | 17,674 | 18,063 | 18,460 |
| 377 | 549501 | SAFETY ADMINISTRATION | 4,539 | Labor | 4,703 | 4,867 | 5,033 | 5,199 | 5,370 | 5,548 | 5,725 | 5,908 | 6,097 |
| 378 | 549502 | EMPLOYEE BENFITS ADMIN | 4,096 | Labor | 4,244 | 4,392 | 4,542 | 4,692 | 4,846 | 5,006 | 5,167 | 5,332 | 5,503 |
| 379 | 549503 | EMPLOYMENT SERVICES | 12,621 | Labor | 13,076 | 13,533 | 13,993 | 14,455 | 14,932 | 15,425 | 15,919 | 16,428 | 16,954 |
| 380 | 549701 | FIXED COST - PROPERTY MAINT | 11,244 | Repair | 11,570 | 11,906 | 12,251 | 12,606 | 12,972 | 13,348 | 13,735 | 14,133 | 14,543 |
| 381 | 549702 | FIXED COST - INFO SYS | 100,116 | Inflation | 102,719 | 105,287 | 107,814 | 110,294 | 112,830 | 115,425 | 117,965 | 120,560 | 123,212 |
| 382 | 551001 | OFFICE SUPPLIES | 5,000 | Inflation | 5,130 | 5,258 | 5,384 | 5,508 | 5,635 | 5,765 | 5,891 | 6,021 | 6,153 |
| 383 | 552007 | WATER STORES ISSUES | 2,000 | Inflation | 2,052 | 2,103 | 2,154 | 2,203 | 2,254 | 2,306 | 2,357 | 2,408 | 2,461 |
| 384 | 552008 | CHEMICALS AND FERTILIZER | 900,000 | Chemicals | 951,049 | 1,003,827 | 1,052,132 | 1,137,585 | 1,205,338 | 1,258,973 | 1,307,155 | 1,358,075 | 1,412,190 |
| 385 | 552014 | FUEL & OIL - NON INVENTORY | 8,899 | Fuel | 9,484 | 10,096 | 10,672 | 11,635 | 12,433 | 13,098 | 13,717 | 14,375 | 15,077 |
| 386 | 552019 | MEDICAL AND LAB SUPPLIES | 21,000 | Inflation | 21,546 | 22,085 | 22,615 | 23,135 | 23,667 | 24,211 | 24,744 | 25,288 | 25,845 |
| 387 | 552023 | SOIL, SEED, SOD AND PLANTS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 388 | 552025 | UNIFORMS | 400 | Labor | 414 | 429 | 443 | 458 | 473 | 489 | 505 | 521 | 537 |
| 389 | 552035 | SMALL TOOLS & MINOR EQUIPMENT | 10,000 | Inflation | 10,260 | 10,517 | 10,769 | 11,017 | 11,270 | 11,529 | 11,783 | 12,042 | 12,307 |
| 390 | 552037 | FUEL & OIL - GENERATOR FUEL | 25,000 | Fuel | 26,643 | 28,361 | 29,981 | 32,686 | 34,927 | 36,796 | 38,535 | 40,383 | 42,356 |
| 391 | 552999 | OTHER MATERIAL & SUPPLIES | 130,000 | Inflation | 133,380 | 136,715 | 139,996 | 143,216 | 146,510 | 149,879 | 153,177 | 156,546 | 159,990 |
| 392 | 554001 | MEMBERSHIPS | 1,000 | Labor | 1,036 | 1,072 | 1,109 | 1,145 | 1,183 | 1,222 | 1,261 | 1,302 | 1,343 |
| 393 | 555001 | EDUCATION AND TRAINING | 5,500 | Labor | 5,698 | 5,897 | 6,098 | 6,299 | 6,507 | 6,722 | 6,937 | 7,159 | 7,388 |
| 394 | 564001 | CAP OUT - MACHINE & EQUIPMENT | 26,000 | Repair | 26,754 | 27,530 | 28,328 | 29,150 | 29,995 | 30,865 | 31,760 | 32,681 | 33,629 |
| 395 | | Total Regional Wastewater Plant #2 | $6,093,460 | | $6,319,890 | $6,550,103 | $6,771,212 | $7,068,161 | $7,331,668 | $7,569,504 | $7,796,133 | $8,031,570 | $8,276,799 |
| | | Central Maintenance | | | | | | | | | | | |
| 396 | 512001 | REGULAR SALARIES & WAGES | $356,395 | Labor | $369,225 | $382,148 | $395,141 | $408,181 | $421,651 | $435,565 | $449,503 | $463,887 | $478,732 |
| 397 | AddPers | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 398 | 514001 | OVERTIME | 77,500 | Labor | 80,290 | 83,100 | 85,926 | 88,761 | 91,690 | 94,716 | 97,747 | 100,875 | 104,103 |
| 399 | 521001 | FICA TAXES | 27,328 | Labor | 28,312 | 29,303 | 30,299 | 31,299 | 32,332 | 33,399 | 34,468 | 35,571 | 36,709 |
| 400 | 522004 | GENERAL EMPLOYEE RETIREMENT | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 401 | 522005 | STATE RETIREMENT | 35,598 | Labor | 36,879 | 38,170 | 39,468 | 40,770 | 42,116 | 43,506 | 44,898 | 46,335 | 47,817 |
| 402 | 523001 | AD & D | 85 | Labor | 89 | 92 | 95 | 98 | 101 | 104 | 108 | 111 | 115 |
| 403 | 523008 | GROUP HEALTH INSURANCE | 62,967 | Ins-Health | 64,919 | 66,932 | 69,007 | 71,146 | 73,351 | 75,625 | 77,970 | 80,387 | 82,879 |
| 404 | 523009 | GROUP LIFE INSURANCE | 470 | Ins-Life | 482 | 494 | 506 | 519 | 532 | 545 | 559 | 573 | 587 |
| 405 | 524001 | WORKERS' COMPENSATION | 18,546 | Labor | 19,214 | 19,887 | 20,563 | 21,241 | 21,942 | 22,666 | 23,392 | 24,140 | 24,913 |
| 406 | 531022 | PROF SERV - UNIFORM CLEANING | 2,500 | Inflation | 2,565 | 2,629 | 2,692 | 2,754 | 2,817 | 2,882 | 2,946 | 3,011 | 3,077 |
| 407 | 531900 | PROF SERV - OTHER | 49,000 | Inflation | 50,274 | 51,531 | 52,768 | 53,981 | 55,223 | 56,493 | 57,736 | 59,006 | 60,304 |
| 408 | 540002 | TRAVEL AND PER DIEM | 1,500 | Inflation | 1,539 | 1,577 | 1,615 | 1,652 | 1,690 | 1,729 | 1,767 | 1,806 | 1,846 |
| 409 | 541001 | CELL PHONE STIPEND | 839 | Labor | 869 | 900 | 931 | 961 | 993 | 1,026 | 1,059 | 1,092 | 1,127 |
| 410 | 541003 | COMMUNICATION SERVICES | 2,000 | Inflation | 2,052 | 2,103 | 2,154 | 2,203 | 2,254 | 2,306 | 2,357 | 2,408 | 2,461 |
| 411 | 543001 | UTILITIES - ELECTRICITY | 350,000 | Electric | 367,052 | 384,485 | 399,911 | 429,192 | 451,321 | 467,793 | 481,954 | 496,872 | 512,696 |
| 412 | 543003 | UTILITIES - WATER & SEWER | 37,100 | Inflation | 38,065 | 39,016 | 39,953 | 40,872 | 41,812 | 42,773 | 43,714 | 44,676 | 45,659 |
| 413 | 543004 | LANDFILL CHARGES | 30,000 | Inflation | 30,780 | 31,550 | 32,307 | 33,050 | 33,810 | 34,588 | 35,348 | 36,126 | 36,921 |
| 414 | 544005 | LEASE/RENT - EQUIPMENT | 2,500 | Inflation | 2,565 | 2,629 | 2,692 | 2,754 | 2,817 | 2,882 | 2,946 | 3,011 | 3,077 |
| 415 | 545001 | INS - ALL RISK PROPERTY | 39,005 | Ins-Property | 39,980 | 40,980 | 42,004 | 43,054 | 44,131 | 45,234 | 46,365 | 47,524 | 48,712 |
| 416 | 546008 | M&R - PROPERTY MAINTENANCE | 16,000 | Repair | 16,464 | 16,941 | 17,433 | 17,938 | 18,459 | 18,994 | 19,545 | 20,111 | 20,695 |
| 417 | 546009 | M&R - EQUIPMENT | 80,520 | Repair | 82,855 | 85,258 | 87,730 | 90,275 | 92,892 | 95,586 | 98,358 | 101,211 | 104,146 |
| 418 | 546011 | M&R - FENCING | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 419 | 546012 | M&R - FLEET MAINT CHARGE | 27,731 | Repair | 28,535 | 29,363 | 30,214 | 31,090 | 31,992 | 32,920 | 33,875 | 34,857 | 35,868 |
| 420 | 546018 | M&R - MATERIALS | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 421 | 546900 | M&R - OTHER | 225,000 | Repair | 231,525 | 238,239 | 245,148 | 252,257 | 259,573 | 267,101 | 274,846 | 282,817 | 291,019 |
| 422 | 549035 | OTHER GOVT AGENCIES | 200 | Inflation | 205 | 210 | 215 | 220 | 225 | 231 | 236 | 241 | 246 |
| 423 | 549501 | SAFETY ADMINISTRATION | 1,460 | Labor | 1,512 | 1,565 | 1,618 | 1,672 | 1,727 | 1,784 | 1,841 | 1,900 | 1,961 |
| 424 | 549502 | EMPLOYEE BENFITS ADMIN | 1,317 | Labor | 1,365 | 1,412 | 1,460 | 1,509 | 1,558 | 1,610 | 1,661 | 1,714 | 1,769 |
| 425 | 549503 | EMPLOYMENT SERVICES | 4,058 | Labor | 4,204 | 4,351 | 4,499 | 4,648 | 4,801 | 4,960 | 5,118 | 5,282 | 5,451 |
| 426 | 549701 | FIXED COST - PROPERTY MAINT | 2,489 | Repair | 2,561 | 2,635 | 2,712 | 2,791 | 2,871 | 2,955 | 3,040 | 3,129 | 3,219 |
| 427 | 549702 | FIXED COST - INFO SYS | 66,803 | Inflation | 68,540 | 70,253 | 71,939 | 73,594 | 75,287 | 77,018 | 78,713 | 80,444 | 82,214 |
| 428 | 551001 | OFFICE SUPPLIES | 3,750 | Inflation | 3,848 | 3,944 | 4,038 | 4,131 | 4,226 | 4,323 | 4,419 | 4,516 | 4,615 |
| 429 | 552007 | WATER STORES ISSUES | 15,000 | Inflation | 15,390 | 15,775 | 16,153 | 16,525 | 16,905 | 17,294 | 17,674 | 18,063 | 18,460 |
| 430 | 552014 | FUEL & OIL - NON INVENTORY | 46,130 | Fuel | 49,162 | 52,332 | 55,322 | 60,313 | 64,448 | 67,895 | 71,105 | 74,515 | 78,155 |
| 431 | 552035 | SMALL TOOLS & MINOR EQUIPMENT | 7,500 | Inflation | 7,695 | 7,887 | 8,077 | 8,262 | 8,452 | 8,647 | 8,837 | 9,032 | 9,230 |
| 432 | 552037 | FUEL & OIL - GENERATOR FUEL | 9,900 | Inflation | 10,157 | 10,411 | 10,661 | 10,906 | 11,157 | 11,414 | 11,665 | 11,922 | 12,184 |
| 433 | 552999 | OTHER MATERIAL & SUPPLIES | 43,200 | Inflation | 44,323 | 45,431 | 46,522 | 47,592 | 48,686 | 49,806 | 50,902 | 52,022 | 53,166 |
| 434 | 555001 | EDUCATION AND TRAINING | 3,500 | Labor | 3,626 | 3,753 | 3,881 | 4,009 | 4,141 | 4,277 | 4,414 | 4,556 | 4,701 |
| 435 | 564001 | CAP OUT - MACHINE & EQUIPMENT | 25,000 | Labor | 25,900 | 26,807 | 27,718 | 28,633 | 29,577 | 30,554 | 31,531 | 32,540 | 33,582 |
| 436 | | Total Central Maintenance | $1,672,892 | | $1,733,019 | $1,794,095 | $1,853,372 | $1,928,854 | $1,997,562 | $2,061,201 | $2,122,615 | $2,186,281 | $2,252,415 |

**Table 1-7**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Projected Wastewater System Operating and Maintenance Expenditures**

| Line No. | Expense Codes | Description | 2021 | Reference | Projected Fiscal Year Ending September 30, 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Sanitary Sewer Maintenance | | | | | | | | | | | |
| 437 | 512001 | REGULAR SALARIES & WAGES | $749,950 | Labor | $776,949 | $804,142 | $831,483 | $858,922 | $887,266 | $916,546 | $945,875 | $976,143 | $1,007,380 |
| 438 | AddPers | Additional Personnel | 0 | Calculated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 439 | 512004 | PERSONAL LEAVE PAYOFF | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 514001 | OVERTIME | 61,500 | Labor | 63,714 | 65,944 | 68,186 | 70,436 | 72,761 | 75,162 | 77,567 | 80,049 | 82,611 |
| 441 | 521001 | FICA TAXES | 57,468 | Labor | 59,536 | 61,620 | 63,715 | 65,818 | 67,990 | 70,233 | 72,481 | 74,800 | 77,194 |
| 442 | 522004 | GENERAL EMPLOYEE RETIREMENT | 0 | Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 443 | 522005 | STATE RETIREMENT | 90,840 | Labor | 94,110 | 97,404 | 100,716 | 104,040 | 107,473 | 111,019 | 114,572 | 118,238 | 122,022 |
| 444 | 523001 | AD & D | 180 | Labor | 186 | 193 | 199 | 206 | 213 | 220 | 227 | 234 | 241 |
| 445 | 523008 | GROUP HEALTH INSURANCE | 140,503 | Ins-Health | 144,858 | 149,349 | 153,979 | 158,752 | 163,673 | 168,747 | 173,978 | 179,372 | 184,932 |
| 446 | 523009 | GROUP LIFE INSURANCE | 989 | Ins-Life | 1,013 | 1,039 | 1,065 | 1,091 | 1,119 | 1,147 | 1,175 | 1,205 | 1,235 |
| 447 | 524001 | WORKERS' COMPENSATION | 39,391 | Labor | 40,810 | 42,238 | 43,674 | 45,115 | 46,604 | 48,142 | 49,682 | 51,272 | 52,913 |
| 448 | 531022 | PROF SERV - UNIFORM CLEANING | 3,500 | Inflation | 3,591 | 3,681 | 3,769 | 3,856 | 3,944 | 4,035 | 4,124 | 4,215 | 4,307 |
| 449 | 540002 | TRAVEL AND PER DIEM | 900 | Inflation | 923 | 946 | 969 | 991 | 1,014 | 1,038 | 1,060 | 1,084 | 1,108 |
| 450 | 541001 | CELL PHONE STIPEND | 1,259 | Labor | 1,304 | 1,350 | 1,396 | 1,442 | 1,489 | 1,539 | 1,588 | 1,639 | 1,691 |
| 451 | 541003 | COMMUNICATION SERVICES | 840 | Inflation | 862 | 883 | 905 | 925 | 947 | 968 | 990 | 1,012 | 1,034 |
| 452 | 542001 | POSTAGE & FREIGHT | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 453 | 543001 | UTILITIES - ELECTRICITY | 10,000 | Electric | 10,487 | 10,985 | 11,426 | 12,263 | 12,895 | 13,366 | 13,770 | 14,196 | 14,648 |
| 454 | 543003 | UTILITIES - WATER & SEWER | 2,000 | Inflation | 2,052 | 2,103 | 2,154 | 2,203 | 2,254 | 2,306 | 2,357 | 2,408 | 2,461 |
| 455 | 546007 | M&R - BUILDINGS & FACILITIES | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 456 | 546008 | M&R - PROPERTY MAINTENANCE | 8,400 | Repair | 8,644 | 8,894 | 9,152 | 9,418 | 9,691 | 9,972 | 10,261 | 10,559 | 10,865 |
| 457 | 546009 | M&R - EQUIPMENT | 30,000 | Repair | 30,870 | 31,765 | 32,686 | 33,634 | 34,610 | 35,613 | 36,646 | 37,709 | 38,802 |
| 458 | 546012 | M&R - FLEET MAINT CHARGE | 48,357 | Repair | 49,759 | 51,202 | 52,687 | 54,215 | 55,787 | 57,405 | 59,070 | 60,783 | 62,546 |
| 459 | 546018 | M&R - MATERIALS | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 546026 | M&R - WATER/SEWER LINES | 0 | Repair | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 461 | 546031 | M&R - STREETS & SIDEWALKS | 23,000 | Repair | 23,667 | 24,353 | 25,060 | 25,786 | 26,534 | 27,304 | 28,095 | 28,910 | 29,749 |
| 462 | 546900 | M&R - OTHER | 3,000 | Labor | 3,108 | 3,217 | 3,326 | 3,436 | 3,549 | 3,666 | 3,784 | 3,905 | 4,030 |
| 463 | 549501 | SAFETY ADMINISTRATION | 3,071 | Labor | 3,182 | 3,293 | 3,405 | 3,517 | 3,634 | 3,753 | 3,874 | 3,997 | 4,125 |
| 464 | 549502 | EMPLOYEE BENFITS ADMIN | 2,772 | Labor | 2,871 | 2,972 | 3,073 | 3,174 | 3,279 | 3,387 | 3,496 | 3,607 | 3,723 |
| 465 | 549503 | EMPLOYMENT SERVICES | 8,539 | Labor | 8,847 | 9,156 | 9,468 | 9,780 | 10,103 | 10,436 | 10,770 | 11,115 | 11,471 |
| 466 | 549702 | FIXED COST - INFO SYS | 66,757 | Inflation | 68,493 | 70,205 | 71,890 | 73,543 | 75,235 | 76,965 | 78,659 | 80,389 | 82,158 |
| 467 | 551001 | OFFICE SUPPLIES | 2,000 | Inflation | 2,052 | 2,103 | 2,154 | 2,203 | 2,254 | 2,306 | 2,357 | 2,408 | 2,461 |
| 468 | 552001 | MATERIAL & SUPPLIES | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 469 | 552007 | WATER STORES ISSUES | 42,000 | Inflation | 43,092 | 44,169 | 45,229 | 46,270 | 47,334 | 48,423 | 49,488 | 50,577 | 51,689 |
| 470 | 552014 | FUEL & OIL - NON INVENTORY | 35,684 | Fuel | 38,029 | 40,482 | 42,794 | 46,655 | 49,854 | 52,521 | 55,003 | 57,641 | 60,457 |
| 471 | 552023 | SOIL, SEED, SOD AND PLANTS | 1,500 | Inflation | 1,539 | 1,577 | 1,615 | 1,652 | 1,690 | 1,729 | 1,767 | 1,806 | 1,846 |
| 472 | 552035 | SMALL TOOLS & MINOR EQUIPMENT | 20,500 | Inflation | 21,033 | 21,559 | 22,076 | 22,584 | 23,103 | 23,635 | 24,155 | 24,686 | 25,229 |
| 473 | 552036 | MATERIALS - SIDEWALKS & STREETS | 0 | Inflation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 474 | 552999 | OTHER MATERIAL & SUPPLIES | 51,000 | Inflation | 52,326 | 53,634 | 54,921 | 56,185 | 57,477 | 58,799 | 60,092 | 61,414 | 62,765 |
| 475 | 555001 | EDUCATION AND TRAINING | 6,000 | Labor | 6,216 | 6,434 | 6,652 | 6,872 | 7,099 | 7,333 | 7,568 | 7,810 | 8,060 |
| 476 | 564001 | CAP OUT - MACHINE & EQUIPMENT | 15,000 | Labor | 15,540 | 16,084 | 16,631 | 17,180 | 17,746 | 18,332 | 18,919 | 19,524 | 20,149 |
| 477 | | Total Sanitary Sewer Maintenance | $1,526,900 | | $1,579,664 | $1,632,978 | $1,686,456 | $1,742,165 | $1,798,621 | $1,856,047 | $1,913,450 | $1,972,708 | $2,033,902 |
| 478 | | **TOTAL SEWER OPERATING EXPENSES** | $18,950,558 | | $19,613,808 | $20,285,446 | $20,941,958 | $21,732,665 | $22,471,893 | $23,174,010 | $23,857,173 | $24,564,482 | $25,297,603 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Expense Escalation Factors**

| Line No. | Description | Escalation Reference | Fiscal Year Ending September 30, 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | General Inflation (CPI Index) [1] | Inflation | 1.0260 | 1.0250 | 1.0240 | 1.0230 | 1.0230 | 1.0230 | 1.0220 | 1.0220 | 1.0220 |
| 2 | Labor Escalator | Labor | 1.0360 | 1.0350 | 1.0340 | 1.0330 | 1.0330 | 1.0330 | 1.0320 | 1.0320 | 1.0320 |
| 3 | Repair and Maintenance (ENR (20 year change) | Repair | 1.0290 | 1.0290 | 1.0290 | 1.0290 | 1.0290 | 1.0290 | 1.0290 | 1.0290 | 1.0290 |
| 4 | Health Insurance (BLS Medical 20 year change) | Ins-Health | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 |
| 5 | Life Insurance Escalator | Ins-Life | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 |
| 6 | Property Insurance Escalator | Ins-Property | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 | 1.0250 |
| 7 | Gas Commodity (BLS Gasoline (20 year change) | FuelCom | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 |
| 8 | Gas and Oil | Fuel | 1.0657 | 1.0645 | 1.0571 | 1.0902 | 1.0686 | 1.0535 | 1.0473 | 1.0480 | 1.0488 |
| 9 | Electric Commodity (BLS Electricity 20 year change) | ElecCom | 1.0230 | 1.0230 | 1.0230 | 1.0230 | 1.0230 | 1.0230 | 1.0230 | 1.0230 | 1.0230 |
| 10 | Electricity | Electric | 1.0487 | 1.0475 | 1.0401 | 1.0732 | 1.0516 | 1.0365 | 1.0303 | 1.0310 | 1.0318 |
| 11 | Chemicals Commodity (BLS Industrial Chemicals 20 year change) | ChemCom | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 | 1.0310 |
| 12 | Chemicals (includes flow growth) | Chemicals | 1.0567 | 1.0555 | 1.0481 | 1.0812 | 1.0596 | 1.0445 | 1.0383 | 1.0390 | 1.0398 |
| 13 | Constant | Constant | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| 14 | Elimination Factor | Eliminate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 15 | Water Flow Growth | Water Flow | 1.0257 | 1.0245 | 1.0171 | 1.0502 | 1.0286 | 1.0135 | 1.0073 | 1.0080 | 1.0088 |
| 14 | Water Customer Growth | W-Customers | 1.0400 | 1.0442 | 1.0372 | 1.1025 | 1.0628 | 1.0304 | 1.0169 | 1.0213 | 1.0326 |
| 15 | Wastewater Customer Growth | WW-Customers | 1.0468 | 1.0517 | 1.0429 | 1.1185 | 1.0699 | 1.0308 | 1.0146 | 1.0200 | 1.0237 |
| 16 | Other | Other | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Footnotes:

[1] Based on projections contained in *The Budget and Economic Outlook: Fiscal Years 2020 to 2029* published by the Congressional Budget Office in January 2020.

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Renewal, Replacement, and Improvement Funds Transfers, P.I.L.O.T. and Other Transfers**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Calculation of Renewal, Replacement, and Improvement Fund 5% (Fund 425) Transfer | | | | | | | | | | |
| 1 | Fiscal Year for Basis of Calculation (Prior Fiscal Year) | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | WATER SYSTEM | | | | | | | | | | |
| 2 | Total User Rate Revenue | $23,027,615 | $23,739,303 | $24,390,499 | $25,790,276 | $27,089,520 | $28,158,664 | $29,107,594 | $30,056,661 | $31,018,089 | $32,107,130 |
| 3 | Other Operating Revenue | 2,184,059 | 2,199,563 | 2,222,148 | 2,248,106 | 2,270,888 | 2,336,104 | 2,380,158 | 2,402,826 | 2,415,769 | 2,432,415 |
| 4 | Wholesale Revenue - City of South Daytona | 732,591 | 739,635 | 746,679 | 753,723 | 760,767 | 767,811 | 774,855 | 781,900 | 788,944 | 795,988 |
| 5 | Interest Income (Unrestricted) | 73,844 | 67,515 | 69,438 | 86,302 | 96,560 | 97,606 | 113,319 | 110,815 | 116,731 | 126,357 |
| 6 | Total Gross Revenues | $26,018,108 | $26,746,015 | $27,428,764 | $28,878,407 | $30,217,736 | $31,360,185 | $32,375,927 | $33,352,201 | $34,339,532 | $35,461,890 |
| | Renewal and Replacement Fund | | | | | | | | | | |
| 7 | Funding Recognized (% of Prior Year's Revenue) | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| 8 | Funding Amount - Subtotal | $1,300,905 | $1,337,301 | $1,371,438 | $1,443,920 | $1,510,887 | $1,568,009 | $1,618,796 | $1,667,610 | $1,716,977 | $1,773,094 |
| 9 | Additional Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Total Deposit | $1,300,905 | $1,337,301 | $1,371,438 | $1,443,920 | $1,510,887 | $1,568,009 | $1,618,796 | $1,667,610 | $1,716,977 | $1,773,094 |
| | WASTEWATER SYSTEM | | | | | | | | | | |
| 11 | Total User Rate Revenue | $26,278,700 | $27,486,519 | $28,332,850 | $30,015,527 | $31,531,277 | $32,756,426 | $33,840,658 | $34,915,247 | $35,999,729 | $37,228,338 |
| 12 | Other Operating Revenue | 1,473,401 | 1,203,288 | 1,240,977 | 1,284,554 | 1,322,587 | 1,432,160 | 1,504,509 | 1,538,656 | 1,555,363 | 1,578,563 |
| 13 | Wholesale Revenue - City of South Daytona | 1,432,361 | 1,445,422 | 1,458,483 | 1,471,544 | 1,484,605 | 1,497,666 | 1,510,727 | 1,523,788 | 1,541,203 | 1,558,617 |
| 14 | Interest Income (Unrestricted) | 83,256 | 76,385 | 78,362 | 96,998 | 108,840 | 110,394 | 127,881 | 125,385 | 132,069 | 142,643 |
| 15 | Total Gross Revenues | $29,267,718 | $30,211,614 | $31,110,671 | $32,868,623 | $34,447,309 | $35,796,645 | $36,983,775 | $38,103,076 | $39,228,364 | $40,508,162 |
| | Renewal and Replacement Fund | | | | | | | | | | |
| 16 | Funding Recognized (% of Prior Year's Revenue) | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| 17 | Funding Amount - Subtotal | $1,463,386 | $1,510,581 | $1,555,534 | $1,643,431 | $1,722,365 | $1,789,832 | $1,849,189 | $1,905,154 | $1,961,418 | $2,025,408 |
| 18 | Additional Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Total Deposit | $1,463,386 | $1,510,581 | $1,555,534 | $1,643,431 | $1,722,365 | $1,789,832 | $1,849,189 | $1,905,154 | $1,961,418 | $2,025,408 |
| 20 | Total Water and Wastewater System Deposit | $2,764,291 | $2,847,881 | $2,926,972 | $3,087,351 | $3,233,252 | $3,357,842 | $3,467,985 | $3,572,764 | $3,678,395 | $3,798,503 |
| | Calculation of Renewal, Replacement, and Improvement Fund 8% (Fund 428) Transfer | | | | | | | | | | |
| 21 | Fiscal Year for Basis of Calculation (2 Years Prior) | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| | WATER SYSTEM | | | | | | | | | | |
| 22 | Total User Rate Revenue | $22,171,171 | $23,027,615 | $23,739,303 | $24,390,499 | $25,790,276 | $27,089,520 | $28,158,664 | $29,107,594 | $30,056,661 | $31,018,089 |
| 23 | Other Operating Revenue | 2,909,565 | 2,184,059 | 2,199,563 | 2,222,148 | 2,248,106 | 2,270,888 | 2,336,104 | 2,380,158 | 2,402,826 | 2,415,769 |
| 24 | Wholesale Revenue - City of South Daytona | 664,496 | 732,591 | 739,635 | 746,679 | 753,723 | 760,767 | 767,811 | 774,855 | 781,900 | 788,944 |
| 25 | Interest Income (Unrestricted) | 170,612 | 73,844 | 67,515 | 69,438 | 86,302 | 96,560 | 97,606 | 113,319 | 110,815 | 116,731 |
| 26 | Total Gross Revenues | $25,915,844 | $26,018,108 | $26,746,015 | $27,428,764 | $28,878,407 | $30,217,736 | $31,360,185 | $32,375,927 | $33,352,201 | $34,339,532 |
| | Renewal and Replacement Fund | | | | | | | | | | |
| 27 | Funding Recognized (% of Previous Year's Revenues) | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| 28 | Funding Amount - Subtotal | $2,073,268 | $2,081,449 | $2,139,681 | $2,194,301 | $2,310,273 | $2,417,419 | $2,508,815 | $2,590,074 | $2,668,176 | $2,747,163 |
| 29 | Additional Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Total Deposit | $2,073,268 | $2,081,449 | $2,139,681 | $2,194,301 | $2,310,273 | $2,417,419 | $2,508,815 | $2,590,074 | $2,668,176 | $2,747,163 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Renewal, Replacement, and Improvement Funds Transfers, P.I.L.O.T. and Other Transfers**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | WASTEWATER SYSTEM | | | | | | | | | | |
| 31 | Total User Rate Revenue | $25,286,492 | $26,278,700 | $27,486,519 | $28,332,850 | $30,015,527 | $31,531,277 | $32,756,426 | $33,840,658 | $34,915,247 | $35,999,729 |
| 32 | Other Operating Revenue | 1,468,123 | 1,473,401 | 1,203,288 | 1,240,977 | 1,284,554 | 1,322,587 | 1,432,160 | 1,504,509 | 1,538,656 | 1,555,363 |
| 33 | Wholesale Revenue - City of South Daytona | 1,331,425 | 1,432,361 | 1,445,422 | 1,458,483 | 1,471,544 | 1,484,605 | 1,497,666 | 1,510,727 | 1,523,788 | 1,541,203 |
| 34 | Interest Income (Unrestricted) | 186,124 | 83,256 | 76,385 | 78,362 | 96,998 | 108,840 | 110,394 | 127,881 | 125,385 | 132,069 |
| 35 | Total Gross Revenues | $28,272,165 | $29,267,718 | $30,211,614 | $31,110,671 | $32,868,623 | $34,447,309 | $35,796,645 | $36,983,775 | $38,103,076 | $39,228,364 |
| | Renewal and Replacement Fund | | | | | | | | | | |
| 36 | Funding Recognized (% of Previous Year's Revenues) | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| 37 | Funding Amount - Subtotal | $2,261,773 | $2,341,417 | $2,416,929 | $2,488,854 | $2,629,490 | $2,755,785 | $2,863,732 | $2,958,702 | $3,048,246 | $3,138,269 |
| 38 | Additional Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | Total Deposit | $2,261,773 | $2,341,417 | $2,416,929 | $2,488,854 | $2,629,490 | $2,755,785 | $2,863,732 | $2,958,702 | $3,048,246 | $3,138,269 |
| 40 | Total Water and Wastewater System Deposit | $4,335,041 | $4,422,866 | $4,556,610 | $4,683,155 | $4,939,762 | $5,173,204 | $5,372,546 | $5,548,776 | $5,716,422 | $5,885,432 |
| | Calculation of Payment in Lieu of Taxes (P.I.L.O.T.) | | | | | | | | | | |
| 41 | Percentage of Current Year's Rate Revenues: | 10.43% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% | 10.00% |
| 42 | Water System Gross Revenues: | $25,915,844 | $26,018,108 | $26,746,015 | $27,428,764 | $28,878,407 | $30,217,736 | $31,360,185 | $32,375,927 | $33,352,201 | $34,339,532 |
| 43 | Water System Allocated P.I.L.O.T Payment: | $2,702,887 | $2,601,811 | $2,674,602 | $2,742,876 | $2,887,841 | $3,021,774 | $3,136,019 | $3,237,593 | $3,335,220 | $3,433,953 |
| 44 | Wastewater System Gross Revenues: | $29,267,718 | $30,211,614 | $31,110,671 | $32,868,623 | $34,447,309 | $35,796,645 | $36,983,775 | $38,103,076 | $39,228,364 | $40,508,162 |
| 45 | Wastewater System Allocated P.I.L.O.T Payment: | $3,052,469 | $3,021,161 | $3,111,067 | $3,286,862 | $3,444,731 | $3,579,665 | $3,698,378 | $3,810,308 | $3,922,836 | $4,050,816 |
| 46 | Total PILOT | $5,755,356 | $5,622,972 | $5,785,669 | $6,029,739 | $6,332,572 | $6,601,438 | $6,834,396 | $7,047,900 | $7,258,057 | $7,484,769 |
| | Calculation of Other Transfers Out | | | | | | | | | | |
| 47 | Percentage of Current Year's Rate Revenues: | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% | 3.45% |
| 48 | Water System Gross Revenues: | $25,915,844 | $26,018,108 | $26,746,015 | $27,428,764 | $28,878,407 | $30,217,736 | $31,360,185 | $32,375,927 | $33,352,201 | $34,339,532 |
| 49 | Water Transfer | $894,850 | $898,381 | $923,515 | $947,090 | $997,144 | $1,043,390 | $1,082,838 | $1,117,911 | $1,151,620 | $1,185,712 |
| 50 | Wastewater System Gross Revenues: | $29,267,718 | $30,211,614 | $31,110,671 | $32,868,623 | $34,447,309 | $35,796,645 | $36,983,775 | $38,103,076 | $39,228,364 | $40,508,162 |
| 51 | Wastewater Transfer | $1,010,587 | $1,043,179 | $1,074,223 | $1,134,923 | $1,189,433 | $1,236,025 | $1,277,015 | $1,315,664 | $1,354,519 | $1,398,709 |
| 52 | Total Other General Fund Transfers | $ 1,905,437 | $ 1,941,560 | $ 1,997,737 | $ 2,082,013 | $ 2,186,578 | $ 2,279,415 | $ 2,359,853 | $ 2,433,574 | $ 2,506,139 | $ 2,584,421 |

**Table 1-10**
**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Capital Improvement Projects and Funding Plan**

| Line No. | Description | Funding Source | Project Number | Projected Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Fund 428 Projects (R&R 8%) | | | | | | | | | | | | | | |
| 1 | BEACH ST STREETSCP PH CONST | RR8 (428) | 612007-00 | 100,000 | 350,000 | - | - | - | - | - | - | - | - | 900,000 | 450,000 |
| 2 | BEACH ST STREETSCAPE PH CEI | RR8 (428) | 612009-00 | - | 50,000 | - | - | - | - | - | - | - | - | 100,000 | 50,000 |
| 3 | Subtotal - Fund 428 Projects (R&R 8%) | | | $ 100,000 | $ 400,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 8,837,946 | $ 500,000 |
| | Capital Improvement Plan | | | | | | | | | | | | | | |
| | **WATER SYSTEM - Treatment, Storage & Distribution** | | | | | | | | | | | | | | |
| | Treatment and Pumping Improvements | | | | | | | | | | | | | | |
| | 2020-2025 | | | | | | | | | | | | | | |
| 4 | Replace high service pump | RR8 (428) | WTP-1 | $ - | $ 200,000 | $ 200,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 400,000 | $ 400,000 |
| 5 | Upgrade sludge Pumps | RR8 (428) | WTP-2 | - | - | 120,000 | - | - | - | - | - | - | - | 120,000 | 120,000 |
| 6 | SCADA Upgrades | RR8 (428) | WTP-3 | 15,049 | - | - | - | - | - | - | - | - | - | 15,049 | 15,049 |
| 7 | SCADA Upgrades - 2nd Funding Source | RR5 (425) | WTP-3 | 534,951 | - | - | - | - | - | - | - | - | - | 534,951 | 534,951 |
| 8 | Replace existing ozone system with new system | NewDebt-1 | WTP-4 | 243,000 | 6,450,000 | - | - | - | - | - | - | - | - | 6,693,000 | 6,693,000 |
| 9 | Filter system Upgrades | W Impact (415) | WTP-5 | 4,600,000 | - | - | - | - | - | - | - | - | - | 4,800,000 | 4,600,000 |
| 10 | Lime System Upgrades | NewDebt-1 | WTP-A | 238,000 | 3,350,000 | - | - | - | - | - | - | - | - | 3,588,000 | 3,588,000 |
| 11 | Structural Upgrades | RR5 (425) | WTP-B | 200,000 | 50,000 | - | - | - | - | - | - | - | - | 250,000 | 250,000 |
| 12 | Lime Silo Rehab | S Impact (416) | WTP-C | 100,000 | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| 13 | Transfer Pump Upgrades | RR8 (428) | WTP-D | - | - | 300,000 | 300,000 | - | - | - | - | - | - | 600,000 | 600,000 |
| 14 | MCC Upgrades | RR8 (428) | WTP-E | - | - | - | 200,000 | 200,000 | - | - | - | - | - | 400,000 | 400,000 |
| 15 | CL2 System Upgrades | RR8 (428) | WTP-F | - | - | 250,000 | - | - | - | - | - | - | - | 250,000 | 250,000 |
| | 2025-2030 | | | | | | | | | | | | | | |
| 16 | Add 6.0 MGD of RO or NF membrane treatment, builidng, chemical feed syste | RR8 (428) | WTP-6 | - | - | - | - | - | - | - | - | 3,500,000 | - | 3,500,000 | 3,500,000 |
| 17 | Washwater Basin Rake | RR8 (428) | | - | - | - | - | - | - | 400,000 | - | - | - | 400,000 | 400,000 |
| 18 | Dewatering System Upgrades | RR8 (428) | | - | - | - | - | - | 200,000 | 1,300,000 | - | - | - | 1,500,000 | 1,500,000 |
| 19 | Injection Well | RR8 (428) | | - | - | - | - | - | - | - | - | 1,000,000 | - | 1,000,000 | 1,000,000 |
| | Distribution System Improvements | | | | | | | | | | | | | | |
| | 2020-2025 | | | | | | | | | | | | | | |
| 20 | Champion Drive WM Loop | RR8 (428) | DS - 1 | $ - | $ 2,371,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,371,000 | $ 2,371,000 |
| 21 | Tomoka Farm Road/ S. Williamson Blvd. Loop | RR8 (428) | DS - 2 | - | - | - | 7,312,000 | - | - | - | - | - | - | 7,312,000 | 7,312,000 |
| 22 | Tomoka Farm Road/ S. Williamson Blvd. Loop - 2nd Funding Source | RR5 (425) | DS - 2 | - | - | - | 3,500,000 | - | - | - | - | - | - | 3,500,000 | 3,500,000 |
| 23 | Fraile Street/South Atlantic Ave. Watermain Replacement | RR5 (425) | DS - 3 | - | - | 61,000 | - | - | - | - | - | - | - | 61,000 | 61,000 |
| 24 | Fraile Street/South Atlantic Ave. Watermain Replacement - 2nd Funding Sou | W Impact (415) | DS - 2 | - | - | 360,000 | - | - | - | - | - | - | - | 360,000 | 360,000 |
| 25 | 5 MG Potable Storage tank and pump station | NewDebt-1 | DS - 4 | 9,163,080 | - | - | - | - | - | - | - | - | - | 9,163,080 | 9,163,080 |
| | **WASTEWATER SYSTEM - Treatment and Collection** | | | | | | | | | | | | | | |
| | Westside Regional Wastewater Treatment Plant | | | | | | | | | | | | | | |
| | 2020-2025 | | | | | | | | | | | | | | |
| 26 | Replacement of pumps and motors at GST pump station | RR8 (428) | WRWRF03 | - | - | - | 400,000 | - | - | - | - | - | - | 400,000 | 400,000 |
| 27 | Dewatering BFP Upgrades | SRF 640930 | WRWRF-A | 2,000,000 | 1,860,000 | - | - | - | - | - | - | - | - | 3,860,000 | 3,860,000 |
| 28 | SCADA upgrades to entire utility system | RR8 (428) | WRWRF-C | 285,000 | - | - | - | - | - | - | - | - | - | 285,000 | 285,000 |
| 29 | Influent PS & Headworks | NewDebt-3 | WRWRF-D | 400,000 | 11,950,000 | 11,950,000 | - | - | - | - | - | - | - | 24,300,000 | 24,300,000 |
| 30 | Influent PS & Headworks - 2nd Funding Source | RR8 (428) | DS - 4 | 2,000,000 | - | - | - | - | - | - | - | - | - | 2,000,000 | 2,000,000 |
| 31 | UV UPS Upgrades | RR8 (428) | WRWRF-E | - | - | - | - | 150,000 | - | - | - | - | - | 150,000 | 150,000 |
| 32 | Mixer Upgrades | RR8 (428) | WRWRF-F | - | - | 150,000 | - | - | - | - | - | - | - | 150,000 | 150,000 |
| 33 | Operations Upgrades | RR5 (425) | WRWRF-G | - | - | 100,000 | 100,000 | - | - | - | - | - | - | 200,000 | 200,000 |
| 34 | IPPS #1 & #2 Upgrades | S Impact (416) | WRWRF-H | - | 250,000 | 250,000 | - | - | - | - | - | - | - | 500,000 | 500,000 |
| 35 | Operations Building | S Impact (416) | WRWRF-I | 250,000 | - | - | - | - | - | - | - | - | - | 250,000 | 250,000 |
| 36 | Clarifier 4-6 & DB-3 Rehab | RR5 (425) | WRWRF-J | - | - | - | - | 1,500,000 | - | - | - | - | - | 1,500,000 | 1,500,000 |
| 37 | Biological Re-rate Study | RR5 (425) | WRWRF-K | - | - | - | 190,000 | - | - | - | - | - | - | 190,000 | 190,000 |
| 38 | UV Upgrades | W Impact (415) | WRWRF-L | - | - | - | - | 2,000,000 | - | - | - | - | - | 2,000,000 | 2,000,000 |
| 39 | UV Upgrades - 2nd Funding Source | NewDebt-6 | WRWRF-M | - | - | - | - | - | 9,000,000 | - | - | - | - | 9,000,000 | 9,000,000 |
| 40 | IR Pumps | NewDebt-6 | | - | - | - | - | - | 1,460,000 | - | - | - | - | 1,460,000 | 1,460,000 |
| 41 | MCC Upgrades | S Impact (416) | | - | - | - | - | - | - | - | 770,000 | - | - | 770,000 | 770,000 |
| 42 | SCADA Automation | S Impact (416) | | - | - | - | - | - | - | - | 250,000 | - | - | 250,000 | 250,000 |
| 43 | New Clarifiers | NewDebt-6 | | - | - | - | - | - | - | 3,800,000 | - | - | - | 3,800,000 | 3,800,000 |
| 44 | New Clarifiers - 2nd Funding Source | NewDebt-6 | | - | - | - | - | - | 1,000,000 | 1,200,000 | - | - | - | 2,200,000 | 2,200,000 |
| 45 | Additional BFP | NewDebt-6 | | - | - | - | - | - | 1,920,000 | - | - | - | - | 1,920,000 | 1,920,000 |

**Table 1-10**
**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Capital Improvement Projects and Funding Plan**

| Line No. | Description | Funding Source | Project Number | Projected Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Bethune Point Wastewater Treatment Plant | | | | | | | | | | | | | | |
| | 2020-2025 | | | | | | | | | | | | | | |
| | Generator Replacement | Funded in Current Proje | BPWRF-A | - | - | - | - | - | - | - | - | - | - | - | - |
| | Tea Cup Replacement | RR5 (425) | BPWRF-B | - | - | - | - | - | - | - | - | - | - | 231,500 | - |
| 46 | Process Upgrades - Phase 1 | S Impact (416) | BPWRF-C | 1,200,000 | - | - | - | - | - | - | - | - | - | 1,500,000 | 1,200,000 |
| 47 | Resiliency Study | Grant | BPWRF-D | 25,000 | - | - | - | - | - | - | - | - | - | 75,000 | 25,000 |
| 48 | SCADA Upgrades | RR8 (428) | BPWRF-E | 800,000 | - | - | - | - | - | - | - | - | - | 800,000 | 800,000 |
| 49 | Operations Building | S Impact (416) | BPWRF-G | 100,000 | - | - | - | - | - | - | - | - | - | 100,000 | 100,000 |
| 50 | Mixer Replacement | S Impact (416) | BPWRF-H | - | 150,000 | - | 200,000 | - | - | - | - | - | - | 350,000 | 350,000 |
| 51 | UV UPS Upgrades | S Impact (416) | BPWRF-I | - | 150,000 | - | - | - | - | - | - | - | - | 150,000 | 150,000 |
| 52 | IPPS #1 Upgrades | NewDebt-5 | BPWRF-J | - | - | - | 200,000 | - | - | - | - | - | - | 200,000 | 200,000 |
| 53 | PS-10 Upgrades | S Impact (416) | BPWRF-K | 200,000 | - | - | - | - | - | - | - | - | - | 200,000 | 200,000 |
| 54 | Biological Re-Rate Study | NewDebt-5 | BPWRF-L | - | - | - | 190,000 | - | - | - | - | - | - | 190,000 | 190,000 |
| 55 | Solids Handling Facility | NewDebt-5 | BPWRF-M | - | - | - | 750,000 | 5,250,000 | - | - | - | - | - | 6,000,000 | 6,000,000 |
| 56 | Influent PS Replacement | NewDebt-5 | BPWRF-N | - | - | 2,000,000 | 4,000,000 | - | - | - | - | - | - | 6,000,000 | 6,000,000 |
| 57 | Piping Modifications/IR Pumps | RR5 (425) | BPWRF-O | 600,000 | - | - | - | 400,000 | - | - | - | - | - | 1,000,000 | 1,000,000 |
| 58 | Additional Filter Unit | NewDebt-5 | BPWRF-P | - | - | - | 1,300,000 | 2,500,000 | - | - | - | - | - | 3,800,000 | 3,800,000 |
| 59 | Resiliency Implementation | RR8 (428) | BPWRF-Q | - | - | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 2,000,000 | 2,000,000 |
| 60 | RAS Pump Upgrades | S Impact (416) | | - | - | - | - | - | - | - | 500,000 | - | - | 500,000 | 500,000 |
| 61 | Transfer Pump Upgrades | RR8 (428) | | - | - | - | - | - | 250,000 | - | - | - | - | 250,000 | 250,000 |
| 62 | MCC Upgrades | RR8 (428) | | - | - | - | - | - | - | - | 530,000 | - | - | 530,000 | 530,000 |
| 63 | SCADA Automation | RR8 (428) | | - | - | - | - | - | - | - | 250,000 | - | - | 250,000 | 250,000 |
| 64 | CLPS Upgrades | RR8 (428) | | - | - | - | - | - | - | - | - | 1,000,000 | - | 1,000,000 | 1,000,000 |
| 65 | Process Upgrades - Phase 2 | NewDebt-6 | | - | - | - | - | 1,000,000 | 1,000,000 | - | - | - | - | 2,000,000 | 2,000,000 |
| 66 | UV Upgrades | NewDebt-6 | | - | - | - | - | - | 2,000,000 | 7,000,000 | - | - | - | 9,000,000 | 9,000,000 |
| 67 | Filter Rehab | RR5 (425) | | - | - | - | - | - | 1,600,000 | 3,000,000 | - | - | - | 4,600,000 | 4,600,000 |
| 68 | Headworks Replacement | RR8 (428) | | - | - | - | - | - | 2,500,000 | 6,000,000 | - | - | - | 8,500,000 | 8,500,000 |
| | Lift Stations | | | | | | | | | | | | | | |
| | 2020-2025 | | | | | | | | | | | | | | |
| 69 | R&R for LS097 - Capacity Needs | S Impact (416) | LSR&R01 | $ 897,800 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 897,800 | $ 897,800 |
| 70 | R&R for LS012 | S Impact (416) | LSR&R17 | 500,000 | - | - | - | - | - | - | - | - | - | 500,000 | 500,000 |
| 71 | R&R for LS065 | S Impact (416) | LSR&R10 | 130,000 | - | - | - | - | - | - | - | - | - | 130,000 | 130,000 |
| 72 | R&R for LS031 | S Impact (416) | LSR&R02 | 150,000 | 1,001,000 | - | - | - | - | - | - | - | - | 1,151,000 | 1,151,000 |
| 73 | R&R for LS005 | S Impact (416) | LSR&R03 | 150,000 | - | - | - | - | - | - | - | - | - | 150,000 | 150,000 |
| 74 | R&R for LS005 - 2nd Funding Source | NewDebt-4 | LSR&R03 | - | - | 4,721,532 | - | - | - | - | - | - | - | 4,721,532 | 4,721,532 |
| 75 | R&R for LS017 | RR8 (428) | LSR&R24 | - | 150,000 | - | - | - | - | - | - | - | - | 150,000 | 150,000 |
| 76 | R&R for LS017 - 2nd Funding Source | NewDebt-4 | LSR&R24 | - | - | 1,354,000 | - | - | - | - | - | - | - | 1,354,000 | 1,354,000 |
| 77 | R&R for LS069 | RR8 (428) | LSR&R07 | - | - | - | 500,000 | - | - | - | - | - | - | 500,000 | 500,000 |
| 78 | R&R for LS018 | RR8 (428) | LSR&R11 | - | - | 150,000 | - | - | - | - | - | - | - | 150,000 | 150,000 |
| 79 | R&R for LS018 - 2nd Funding Source | NewDebt-4 | LSR&R11 | - | - | - | 1,204,000 | - | - | - | - | - | - | 1,204,000 | 1,204,000 |
| 80 | R&R for LS039 | RR8 (428) | LSR&R22 | - | - | - | 130,000 | - | - | - | - | - | - | 130,000 | 130,000 |
| 81 | R&R for LS034 | S Impact (416) | LSR&R22 | - | - | - | - | 4,321,000 | - | - | - | - | - | 4,321,000 | 4,321,000 |
| 82 | R&R for LS034 - 2nd Funding Source | RR8 (428) | LSR&R34 | - | 150,000 | - | 150,000 | - | - | - | - | - | - | 300,000 | 300,000 |
| 83 | R&R for LS027 | RR8 (428) | LSR&R12 | - | - | - | 150,000 | - | 1,496,000 | - | - | - | - | 1,646,000 | 1,646,000 |
| 84 | R&R for LS030 | RR5 (425) | LSR&R13 | - | - | - | - | - | 130,000 | - | - | - | - | 130,000 | 130,000 |
| 85 | R&R for LS028 | RR5 (425) | LSR&R21 | - | - | - | - | - | 500,000 | - | - | - | - | 500,000 | 500,000 |
| 86 | R&R for LS020 | RR5 (425) | LSR&R20 | - | - | - | - | - | - | 500,000 | - | - | - | 500,000 | 500,000 |
| 87 | R&R for LS040 | RR5 (425) | LSR&R14 | - | - | - | - | - | - | 500,000 | - | - | - | 500,000 | 500,000 |
| 88 | R&R for LS016 | RR8 (428) | LSR&R15 | - | - | - | - | - | - | - | - | 500,000 | - | 500,000 | 500,000 |
| 89 | R&R for LS015 | RR8 (428) | LSR&R19 | - | - | - | - | - | - | 150,000 | 1,250,000 | - | - | 1,400,000 | 1,400,000 |
| 90 | Replace/Upgrade pumps at LS083 to approximately 180 gpm at 60 ft of head | S Impact (416) | LSR&R05 | 70,000 | - | - | - | - | - | - | - | - | - | 70,000 | 70,000 |
| 91 | Lift Station 75 | S Impact (416) | | 130,000 | - | - | - | - | - | - | - | - | - | 130,000 | 130,000 |
| 92 | Lift Station 73 | S Impact (416) | | 130,000 | - | - | - | - | - | - | - | - | - | 130,000 | 130,000 |
| 93 | Lift Station 53 | S Impact (416) | | 500,000 | - | - | - | - | - | - | - | - | - | 500,000 | 500,000 |
| 94 | Lift Station 60 & 106 | S Impact (416) | LS60 | 250,000 | - | - | - | - | - | - | - | - | - | 250,000 | 250,000 |
| 95 | SCADA Upgrades | S Impact (416) | | 1,200,000 | - | - | - | - | - | - | - | - | - | 1,200,000 | 1,200,000 |

**Table 1-10**
**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Capital Improvement Projects and Funding Plan**

| Line No. | Description | Funding Source | Project Number | Projected Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Collection | | | | | | | | | | | | | | |
| | 2020-2025 | | | | | | | | | | | | | | |
| 96 | Lift Station annual maintenance for various locations | RR5 (425) | COLLECT-A | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 5,000,000 | 5,000,000 |
| 97 | Manhole Lining/Coating program | RR5 (425) | COLLECT-B | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 | 1,000,000 |
| 98 | CIPP Lining program | RR5 (425) | COLLECT-C | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 5,000,000 | 5,000,000 |
| 99 | ARV Replacement Programs | RR5 (425) | COLLECT-D | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 1,200,000 | 1,200,000 |
| 100 | Forcemain flushing and pigging/repair | RR8 (428) | COLLECT-E | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 | 1,000,000 |
| 101 | Smoke Testing for gravity sewer system | RR5 (425) | COLLECT-F | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 | 1,000,000 |
| 102 | Beach Street Streetscape Phase II | RR5 (425) | COLLECT-G | - | 450,000 | - | - | - | - | - | - | - | - | 450,000 | 450,000 |
| 103 | Sewer Line Replacement on ISB | Construct (412) | COLLECT-I | 650,000 | - | - | - | - | - | 1,500,000 | - | - | - | 2,150,000 | 2,150,000 |
| 104 | Critical Force Main Assessments | RR8 (428) | COLLECT-J | 500,000 | 500,000 | - | - | - | - | - | - | - | - | 1,000,000 | 1,000,000 |
| 105 | Lift Station 5 Force Main Upgrade | RR8 (428) | COLLECT-K | - | - | - | - | 1,850,000 | - | - | - | - | - | 1,850,000 | 1,850,000 |
| 106 | LPGA Blvd FM from Tymber Creek to Tournament Drive and Tournament Dri | NewDebt-2 | COLLECT-L | 10,218,000 | - | - | - | - | - | - | - | - | - | 10,218,000 | 10,218,000 |
| 107 | Subtotal - Capital Improvement Plan | | | $ 39,849,880 | $ 30,452,000 | $ 23,636,532 | $ 22,446,000 | $ 20,841,000 | $ 24,726,000 | $ 27,020,000 | $ 5,220,000 | $ 7,670,000 | $ 1,670,000 | $ 204,862,912 | $ 203,531,412 |
| 108 | **Total Water, Wastewater, and Reuse Projects** | | | $ 39,949,880 | $ 30,852,000 | $ 23,636,532 | $ 22,446,000 | $ 20,841,000 | $ 24,726,000 | $ 27,020,000 | $ 5,220,000 | $ 7,670,000 | $ 1,670,000 | $ 244,140,760 | $ 204,031,412 |
| | **TOTAL SYSTEM FUNDING SOURCES** | | | | | | | | | | | | | | |
| | Operating Fund (411) | Op Fund (411) | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 109 | Water Capital Facility Fee Funds (415) | W Impact (415) | | 4,600,000 | - | 360,000 | - | 2,000,000 | - | - | - | - | - | 8,006,098 | 6,960,000 |
| 110 | Water Capital Facility Fee Funds (416) | S Impact (416) | | 5,957,800 | 1,551,000 | 250,000 | 200,000 | 4,321,000 | - | - | 1,520,000 | - | - | 18,816,516 | 13,799,800 |
| 111 | Renewal, Replacement and Improvement Fund 5% (425) | RR5 (425) | | 2,654,951 | 1,820,000 | 1,481,000 | 5,110,000 | 3,220,000 | 3,550,000 | 5,320,000 | 1,320,000 | 1,320,000 | 1,320,000 | 31,906,198 | 27,115,951 |
| 112 | Renewal, Replacement and Improvement Fund 8% (428) | RR8 (428) | | 3,800,049 | 3,871,000 | 1,520,000 | 9,492,000 | 2,550,000 | 4,796,000 | 8,200,000 | 2,380,000 | 6,350,000 | 350,000 | 52,146,995 | 43,309,049 |
| 113 | Construction Fund (Sub 412) - Water and Wastewater | Construct (412) | | 650,000 | - | - | - | - | - | 1,500,000 | - | - | - | 11,272,834 | 2,150,000 |
| 114 | Grants | Grant | | 25,000 | - | - | - | - | - | - | - | - | - | 394,222 | 25,000 |
| 115 | SRF Loan 640930 | SRF 640930 | | 2,000,000 | 1,860,000 | - | - | - | - | - | - | - | - | 6,342,673 | 3,860,000 |
| | Operating Expense Reclassification | OpEx Reclass | | - | - | - | - | - | - | - | - | - | - | - | - |
| 116 | Proposed - SRF DW 2021 (Ground Storage Tank, Ozone Replacement, Lime System) | NewDebt-1 | | 9,644,080 | 9,800,000 | - | - | - | - | - | - | - | - | 19,444,080 | 19,444,080 |
| 117 | Proposed - SRF CW 2021 (LPGA Blvd Forcemain ) | NewDebt-2 | | 10,218,000 | - | - | - | - | - | - | - | - | - | 10,218,000 | 10,218,000 |
| 118 | Proposed - SRF CW 2022 (Regional WRF Improvements) | NewDebt-3 | | 400,000 | 11,950,000 | 11,950,000 | - | - | - | - | - | - | - | 24,300,000 | 24,300,000 |
| 119 | Proposed - SRF CW 2023 (Lift Station Improvements) | NewDebt-4 | | - | - | 6,075,532 | 1,204,000 | - | - | - | - | - | - | 7,279,532 | 7,279,532 |
| 120 | Proposed - SRF CW 2024 (Bethune WWTP Improvements) | NewDebt-5 | | - | - | 2,000,000 | 6,440,000 | 7,750,000 | - | - | - | - | - | 16,190,000 | 16,190,000 |
| 121 | Proposed - SRF CW 2026 (Regional WWTP Improvements) | NewDebt-6 | | - | - | - | - | 1,000,000 | 16,380,000 | 12,000,000 | - | - | - | 29,380,000 | 29,380,000 |
| 122 | **Total System Capital Funding Sources** | | | $ 39,949,880 | $ 30,852,000 | $ 23,636,532 | $ 22,446,000 | $ 20,841,000 | $ 24,726,000 | $ 27,020,000 | $ 5,220,000 | $ 7,670,000 | $ 1,670,000 | $ 244,140,760 | $ 204,031,412 |

Footnotes:

[1] Capital Improvement Projects and construction time schedule presents based on infomration derived from the City's recently completed Master Planning Reports for both the water and wastewater systems and discussions with City staff.

**Table 1-11**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Revenue Requirements - Water System**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Water Operating Expenses: | $ 13,734,260 | $ 14,238,603 | $ 14,750,561 | $ 15,246,586 | $ 15,877,799 | $ 16,452,917 | $ 16,985,810 | $ 17,498,759 | $ 18,031,284 | $ 18,585,269 |
| | Debt Service: | | | | | | | | | | |
| | Existing Debts: | | | | | | | | | | |
| 2 | Series 2012 Bonds (Water & Wastewater Portion) | $ 2,062,528 | $ 2,085,424 | $ 958,611 | $ 856,088 | $ 1,529,113 | $ 1,588,502 | $ 1,587,239 | $ 1,398,363 | $ 1,380,094 | $ 1,383,144 |
| 3 | Series 2012 Bonds (Stormwater Portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 2016 Ameris Utility Bank Note | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 2017 BB&T Bank Loan | 1,296,442 | 1,275,089 | 1,252,493 | 1,224,174 | 101,814 | 0 | 0 | 0 | 0 | 0 |
| 6 | Orange Ave / LS 10 Clean Water SRF Loan 640900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Orange Ave Drinking Water SRF Loan 640920 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 |
| 8 | Clean Water SRF Loan 640930 (WWTP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Clean Water SRF Loan 640960 (Halifax River Forcemain) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Clean Water SRF Loan 640970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Total Existing Debts: | $ 3,667,038 | $ 3,668,580 | $ 2,519,172 | $ 2,388,331 | $ 1,938,996 | $ 1,896,570 | $ 1,895,307 | $ 1,706,431 | $ 1,688,162 | $ 1,691,212 |
| | Proposed Debts: | | | | | | | | | | |
| 12 | Proposed - SRF DW 2021 (Ground Storage Tank, Ozone Replacement, Lime System) | $ 0 | $ 100,652 | $ 701,788 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 |
| 13 | Proposed - SRF CW 2021 (LPGA Blvd Forcemain ) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Proposed - SRF CW 2022 (Regional WRF Improvements) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Proposed - SRF CW 2023 (Lift Station Improvements) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Proposed - SRF CW 2024 (Bethune WWTP Improvements) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Proposed - SRF CW 2026 (Regional WWTP Improvements) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Proposed Debts: | $ 0 | $ 100,652 | $ 701,788 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 |
| | Other Revenue Requirements: | | | | | | | | | | |
| 19 | Deposits to Operating Reserves | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 20 | Transfer to RR&I Fund - 5% | 1,300,905 | 1,337,301 | 1,371,438 | 1,443,920 | 1,510,887 | 1,568,009 | 1,618,796 | 1,667,610 | 1,716,977 | 1,773,094 |
| 21 | Transfer to RR&I Fund - 8% | 2,073,268 | 2,081,449 | 2,139,681 | 2,194,301 | 2,310,273 | 2,417,419 | 2,508,815 | 2,590,074 | 2,668,176 | 2,747,163 |
| 22 | Capital Funded from Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Transfer to Fund 412 Construction Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Transfer to General Fund (P.I.L.O.T.) | 2,702,887 | 2,601,811 | 2,674,602 | 2,742,876 | 2,887,841 | 3,021,774 | 3,136,019 | 3,237,593 | 3,335,220 | 3,433,953 |
| 25 | Transfer to General Fund | 894,850 | 898,381 | 923,515 | 947,090 | 997,144 | 1,043,390 | 1,082,838 | 1,117,911 | 1,151,620 | 1,185,712 |
| 26 | Total Other Revenue Requirements | $ 6,971,909 | $ 6,918,941 | $ 7,109,236 | $ 7,328,188 | $ 7,706,144 | $ 8,050,592 | $ 8,346,468 | $ 8,613,188 | $ 8,871,993 | $ 9,139,922 |
| 27 | Gross Revenue Requirements | $ 24,373,208 | $ 24,926,777 | $ 25,080,756 | $ 26,165,375 | $ 26,725,210 | $ 27,602,349 | $ 28,429,856 | $ 29,020,648 | $ 29,793,710 | $ 30,618,674 |
| | Less Other Income and Funds from Other Sources: | | | | | | | | | | |
| 28 | Other Operating Revenue | $ 2,199,563 | $ 2,222,148 | $ 2,248,106 | $ 2,270,888 | $ 2,336,104 | $ 2,380,158 | $ 2,402,826 | $ 2,415,769 | $ 2,432,415 | $ 2,458,446 |
| 29 | Wholesale Revenue - South Daytona | 739,635 | 746,679 | 753,723 | 760,767 | 767,811 | 774,855 | 781,900 | 788,944 | 795,988 | 803,032 |
| 30 | Unrestricted Interest Income | 67,515 | 69,438 | 86,302 | 96,560 | 97,606 | 113,319 | 110,815 | 116,731 | 126,357 | 143,023 |
| 31 | Net Revenue Requirements | $ 21,366,495 | $ 21,888,511 | $ 21,992,626 | $ 23,037,160 | $ 23,523,688 | $ 24,334,017 | $ 25,134,315 | $ 25,699,205 | $ 26,438,950 | $ 27,214,173 |
| | Revenue Under Existing Water Rates: | | | | | | | | | | |
| 32 | Water System Rate Revenue | $ 23,739,303 | $ 24,390,499 | $ 25,063,476 | $ 25,584,120 | $ 25,844,364 | $ 25,962,394 | $ 26,053,361 | $ 26,128,989 | $ 26,284,130 | $ 26,503,908 |
| 33 | Prior Year Rate Adjustment | 0 | 0 | 0 | 741,900 | 1,520,700 | 2,324,900 | 3,156,200 | 4,014,900 | 4,918,100 | 5,871,700 |
| 34 | Total Applicable Rate Revenue | $ 23,739,303 | $ 24,390,499 | $ 25,063,476 | $ 26,326,020 | $ 27,365,064 | $ 28,287,294 | $ 29,209,561 | $ 30,143,889 | $ 31,202,230 | $ 32,375,608 |
| 35 | Water, Sewer, and Trash Collection Index | 0.00% | 0.00% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% |
| 36 | Additional Adjustment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 37 | Total Rate Adjustment | 0.00% | 0.00% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% |
| 38 | Effective Months of Increase | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 39 | Percent of Current Year Effective | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 40 | Revenue From Current Year Rate Adjustments | $ 0 | $ 0 | $ 726,800 | $ 763,500 | $ 793,600 | $ 820,300 | $ 847,100 | $ 874,200 | $ 904,900 | $ 938,900 |
| 41 | Total Rate Revenue | $ 23,739,303 | $ 24,390,499 | $ 25,790,276 | $ 27,089,520 | $ 28,158,664 | $ 29,107,594 | $ 30,056,661 | $ 31,018,089 | $ 32,107,130 | $ 33,314,508 |
| | Revenue Surplus/(Deficiency): | | | | | | | | | | |
| 42 | Amount | $2,372,808 | $2,501,988 | $3,797,651 | $4,052,360 | $ 4,634,976 | $ 4,773,578 | $ 4,922,345 | $ 5,318,884 | $ 5,668,179 | $ 6,100,335 |
| 43 | Percent of Rate Revenue | 10.00% | 10.26% | 14.73% | 14.96% | 16.46% | 16.40% | 16.38% | 17.15% | 17.65% | 18.31% |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Revenue Requirements - Wastewater System**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Wastewater Operating Expenses: | $18,950,558 | $ 19,613,808 | $ 20,285,446 | $ 20,941,958 | $ 21,732,665 | $ 22,471,893 | $ 23,174,010 | $ 23,857,173 | $ 24,564,482 | $ 25,297,603 |
| | Debt Service: | | | | | | | | | | |
| | Existing Debts: | | | | | | | | | | |
| 2 | Series 2012 Bonds (Water & Wastewater Portion) | $ 2,062,528 | $ 2,085,424 | $ 958,611 | $ 856,088 | $ 1,529,113 | $ 1,588,502 | $ 1,587,239 | $ 1,398,363 | $ 1,380,094 | $ 1,383,144 |
| 3 | Series 2012 Bonds (Stormwater Portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 2016 Ameris Utility Bank Note | 296,522 | 297,872 | 514,517 | 543,701 | 723,199 | 748,487 | 757,800 | 766,503 | 779,179 | 791,550 |
| 5 | 2017 BB&T Bank Loan | 1,296,442 | 1,275,089 | 1,252,493 | 1,224,174 | 101,814 | 0 | 0 | 0 | 0 | 0 |
| 6 | Orange Ave / LS 10 Clean Water SRF Loan 640900 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 |
| 7 | Orange Ave Drinking Water SRF Loan 640920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Clean Water SRF Loan 640930 (WWTP) | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 |
| 9 | Clean Water SRF Loan 640960 (Halifax River Forcemain) | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 |
| 10 | Clean Water SRF Loan 640970 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 |
| 11 | Total Existing Debts: | $ 7,716,560 | $ 7,719,452 | $ 6,786,688 | $ 6,685,031 | $ 6,415,194 | $ 6,398,057 | $ 6,406,107 | $ 6,225,933 | $ 6,220,341 | $ 6,235,762 |
| | Proposed Debts: | | | | | | | | | | |
| 12 | Proposed - SRF DW 2021 (Ground Storage Tank, Ozone Replacement, Lime System) | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 13 | Proposed - SRF CW 2021 (LPGA Blvd Forcemain ) | 0 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 |
| 14 | Proposed - SRF CW 2022 (Regional WRF Improvements) | 0 | 0 | 0 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 |
| 15 | Proposed - SRF CW 2023 (Lift Station Improvements) | 0 | 0 | 0 | 0 | 495,667 | 495,667 | 495,667 | 495,667 | 495,667 | 495,667 |
| 16 | Proposed - SRF CW 2024 (Bethune WWTP Improvements) | 0 | 0 | 0 | 0 | 0 | 1,211,236 | 1,211,236 | 1,211,236 | 1,211,236 | 1,211,236 |
| 17 | Proposed - SRF CW 2026 (Regional WWTP Improvements) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,015,733 | 2,432,170 | 2,432,170 |
| 18 | Total Proposed Debts: | $ 0 | $ 542,988 | $ 542,988 | $ 1,986,185 | $ 2,481,852 | $ 3,693,088 | $ 3,693,088 | $ 4,708,821 | $ 6,125,259 | $ 6,125,259 |
| | Other Revenue Requirements: | | | | | | | | | | |
| 19 | Deposits to Operating Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Transfer to RR&I Fund - 5% | 1,463,386 | 1,510,581 | 1,555,534 | 1,643,431 | 1,722,365 | 1,789,832 | 1,849,189 | 1,905,154 | 1,961,418 | 2,025,408 |
| 21 | Transfer to RR&I Fund - 8% | 2,261,773 | 2,341,417 | 2,416,929 | 2,488,854 | 2,629,490 | 2,755,785 | 2,863,732 | 2,958,702 | 3,048,246 | 3,138,269 |
| 22 | Capital Funded from Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Transfer to Fund 412 Construction Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Transfer to General Fund (P.I.L.O.T.) | 3,052,469 | 3,021,161 | 3,111,067 | 3,286,862 | 3,444,731 | 3,579,665 | 3,698,378 | 3,810,308 | 3,922,836 | 4,050,816 |
| 25 | Transfer to General Fund | 1,010,587 | 1,043,179 | 1,074,223 | 1,134,923 | 1,189,433 | 1,236,025 | 1,277,015 | 1,315,664 | 1,354,519 | 1,398,709 |
| 26 | Total Other Revenue Requirements: | $ 7,788,216 | $ 7,916,338 | $ 8,157,752 | $ 8,554,070 | $ 8,986,020 | $ 9,361,306 | $ 9,688,313 | $ 9,989,827 | $ 10,287,020 | $ 10,613,203 |
| 27 | Gross Revenue Requirements | $34,455,333 | $ 35,792,587 | $ 35,772,875 | $ 38,167,244 | $ 39,615,731 | $ 41,924,344 | $ 42,961,519 | $ 44,781,755 | $ 47,197,101 | $ 48,271,826 |
| | Less Other Income and Funds from Other Sources: | | | | | | | | | | |
| 28 | Other Operating Revenue | $ 1,203,288 | $ 1,240,977 | $ 1,284,554 | $ 1,322,587 | $ 1,432,160 | $ 1,504,509 | $ 1,538,656 | $ 1,555,363 | $ 1,578,563 | $ 1,606,516 |
| 29 | Reclaimed Water Revenues - Existing | 302,746 | 310,617 | 318,383 | 326,024 | 333,523 | 341,194 | 349,041 | 356,720 | 364,568 | 372,588 |
| 30 | Reclaimed Water Revenues - Additional | 0 | 150,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 31 | Wholesale Revenue - South Daytona | 1,445,422 | 1,458,483 | 1,471,544 | 1,484,605 | 1,497,666 | 1,510,727 | 1,523,788 | 1,541,203 | 1,558,617 | 1,558,617 |
| 32 | Wholesale Revenue - Daytona Beach Shores | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | Unrestricted Interest Income | 76,385 | 78,362 | 96,998 | 108,840 | 110,394 | 127,881 | 125,385 | 132,069 | 142,643 | 160,877 |
| 34 | Net Revenue Requirements | $31,427,492 | $ 32,554,148 | $ 32,301,396 | $ 34,625,188 | $ 35,941,989 | $ 38,140,033 | $ 39,124,649 | $ 40,896,400 | $ 43,252,709 | $ 44,273,228 |
| | Revenue Under Existing Wastewater Rates: | | | | | | | | | | |
| 35 | Wastewater System Rate Revenue | $27,486,519 | $ 28,332,850 | $ 29,169,627 | $ 29,779,077 | $ 30,064,226 | $ 30,184,058 | $ 30,264,847 | $ 30,325,429 | $ 30,476,538 | $ 30,592,938 |
| 36 | Prior Year Rate Adjustment | 0 | 0 | 0 | 863,600 | 1,769,000 | 2,702,900 | 3,666,400 | 4,659,700 | 5,702,600 | 6,777,600 |
| 37 | Total Applicable Rate Revenue | $27,486,519 | $ 28,332,850 | $ 29,169,627 | $ 30,642,677 | $ 31,833,226 | $ 32,886,958 | $ 33,931,247 | $ 34,985,129 | $ 36,179,138 | $ 37,370,538 |
| 38 | Water, Sewer, and Trash Collection Index | 0.00% | 0.00% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% |
| 39 | Additional Adjustment | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 40 | Total Rate Adjustment | 0.00% | 0.00% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% |
| 41 | Effective Months of Increase | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 42 | Percent of Current Year Effective | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 43 | Revenue From Current Year Rate Adjustments | $ 0 | $ 0 | $ 845,900 | $ 888,600 | $ 923,200 | $ 953,700 | $ 984,000 | $ 1,014,600 | $ 1,049,200 | $ 1,083,700 |
| 44 | Total Rate Revenue | $27,486,519 | $ 28,332,850 | $ 30,015,527 | $ 31,531,277 | $ 32,756,426 | $ 33,840,658 | $ 34,915,247 | $ 35,999,729 | $ 37,228,338 | $ 38,454,238 |
| | Revenue Surplus/(Deficiency): | | | | | | | | | | |
| 45 | Amount | $ (3,940,973) | ($4,221,298) | ($2,285,869) | ($3,093,911) | $ (3,185,563) | ($4,299,375) | ($4,209,402) | ($4,896,671) | ($6,024,371) | ($5,818,990) |
| 46 | Percent of Rate Revenue | (14.34%) | (14.90%) | (7.62%) | (9.81%) | (9.73%) | (12.70%) | (12.06%) | (13.60%) | (16.18%) | (15.13%) |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Revenue Requirements - Combined Water and Wastewater System**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Operating Expenses: | | | | | | | | | | |
| 1 | Water Operating Expenses | $ 13,734,260 | $ 14,238,603 | $ 14,750,561 | $ 15,246,586 | $ 15,877,799 | $ 16,452,917 | $ 16,985,810 | $ 17,498,759 | $ 18,031,284 | $ 18,585,269 |
| 2 | Wastewater Operating Expenses | 18,950,558 | 19,613,808 | 20,285,446 | 20,941,958 | 21,732,665 | 22,471,893 | 23,174,010 | 23,857,173 | 24,564,482 | 25,297,603 |
| 3 | Total Operating Expenses | $ 32,684,818 | $ 33,852,411 | $ 35,036,006 | $ 36,188,544 | $ 37,610,464 | $ 38,924,810 | $ 40,159,820 | $ 41,355,932 | $ 42,595,766 | $ 43,882,872 |
| | Debt Service: | | | | | | | | | | |
| | Existing Debts: | | | | | | | | | | |
| 4 | Series 2012 Bonds (Water & Wastewater Portion) | $ 4,125,056 | $ 4,170,848 | $ 1,917,223 | $ 1,712,177 | $ 3,058,227 | $ 3,177,004 | $ 3,174,479 | $ 2,796,726 | $ 2,760,188 | $ 2,766,288 |
| 5 | Series 2012 Bonds (Stormwater Portion) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 2016 Ameris Utility Bank Note | 296,522 | 297,872 | 514,517 | 543,701 | 723,199 | 748,487 | 757,800 | 766,503 | 779,179 | 791,550 |
| 7 | 2017 BB&T Bank Loan | 2,592,884 | 2,550,177 | 2,504,985 | 2,448,349 | 203,629 | 0 | 0 | 0 | 0 | 0 |
| 8 | Orange Ave / LS 10 Clean Water SRF Loan 640900 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 | 1,225,855 |
| 9 | Orange Ave Drinking Water SRF Loan 640920 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 |
| 10 | Clean Water SRF Loan 640930 (WWTP) | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 |
| 11 | Clean Water SRF Loan 640960 (Halifax River Forcemain) | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 |
| 12 | Clean Water SRF Loan 640970 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 |
| 13 | Total Existing Debts: | $ 11,383,597 | $ 11,388,033 | $ 9,305,860 | $ 9,073,362 | $ 8,354,189 | $ 8,294,627 | $ 8,301,414 | $ 7,932,364 | $ 7,908,503 | $ 7,926,974 |
| | Proposed Debts: | | | | | | | | | | |
| 14 | Proposed - SRF DW 2021 (Ground Storage Tank, Ozone Replacement, Lime System) | $ 0 | $ 100,652 | $ 701,788 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 | $ 1,202,271 |
| 15 | Proposed - SRF CW 2021 (LPGA Blvd Forcemain ) | 0 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 | 542,988 |
| 16 | Proposed - SRF CW 2022 (Regional WRF Improvements) | 0 | 0 | 0 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 |
| 17 | Proposed - SRF CW 2023 (Lift Station Improvements) | 0 | 0 | 0 | 0 | 495,667 | 495,667 | 495,667 | 495,667 | 495,667 | 495,667 |
| 18 | Proposed - SRF CW 2024 (Bethune WWTP Improvements) | 0 | 0 | 0 | 0 | 0 | 1,211,236 | 1,211,236 | 1,211,236 | 1,211,236 | 1,211,236 |
| 19 | Proposed - SRF CW 2026 (Regional WWTP Improvements) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,015,733 | 2,432,170 | 2,432,170 |
| 20 | Total Proposed Debts: | $ 0 | $ 643,640 | $ 1,244,776 | $ 3,188,456 | $ 3,684,123 | $ 4,895,359 | $ 4,895,359 | $ 5,911,092 | $ 7,327,529 | $ 7,327,529 |
| 21 | Total Existing and Proposed Debts: | $ 11,383,597 | $ 12,031,673 | $ 10,550,636 | $ 12,261,818 | $ 12,038,312 | $ 13,189,985 | $ 13,196,773 | $ 13,843,456 | $ 15,236,032 | $ 15,254,503 |
| | Other Revenue Requirements: | | | | | | | | | | |
| 22 | Deposits to Operating Reserves | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 23 | Transfer to RR&I Fund - 5% | 2,764,291 | 2,847,881 | 2,926,972 | 3,087,351 | 3,233,252 | 3,357,842 | 3,467,985 | 3,572,764 | 3,678,395 | 3,798,503 |
| 24 | Transfer to RR&I Fund - 8% | 4,335,041 | 4,422,866 | 4,556,610 | 4,683,155 | 4,939,762 | 5,173,204 | 5,372,546 | 5,548,776 | 5,716,422 | 5,885,432 |
| 25 | Capital Funded From Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Transfer to Fund 412 Construction Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Transfer to General Fund (P.I.L.O.T.) | 5,755,356 | 5,622,972 | 5,785,669 | 6,029,739 | 6,332,572 | 6,601,438 | 6,834,396 | 7,047,900 | 7,258,057 | 7,484,769 |
| 28 | Transfer to General Fund | 1,905,437 | 1,941,560 | 1,997,737 | 2,082,013 | 2,186,578 | 2,279,415 | 2,359,853 | 2,433,574 | 2,506,139 | 2,584,421 |
| 29 | Total Other Revenue Requirements | $ 14,760,125 | $ 14,835,280 | $ 15,266,988 | $ 15,882,258 | $ 16,692,164 | $ 17,411,898 | $ 18,034,781 | $ 18,603,015 | $ 19,159,013 | $ 19,753,125 |
| 30 | Gross Revenue Requirements | $ 58,828,541 | $ 60,719,364 | $ 60,853,631 | $ 64,332,619 | $ 66,340,941 | $ 69,526,693 | $ 71,391,375 | $ 73,802,403 | $ 76,990,811 | $ 78,890,500 |
| | Less Other Income and Funds from Other Sources: | | | | | | | | | | |
| 31 | Other Operating Revenue | $ 3,402,851 | $ 3,463,125 | $ 3,532,659 | $ 3,593,475 | $ 3,768,263 | $ 3,884,667 | $ 3,941,482 | $ 3,971,131 | $ 4,010,978 | $ 4,064,962 |
| 32 | Reclaimed Water Revenues - Existing | 302,746 | 310,617 | 318,383 | 326,024 | 333,523 | 341,194 | 349,041 | 356,720 | 364,568 | 372,588 |
| 33 | Reclaimed Water Revenues - Additional | 0 | 150,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 34 | Wholesale Revenue - South Daytona | 2,185,056 | 2,205,162 | 2,225,267 | 2,245,372 | 2,265,477 | 2,285,582 | 2,305,688 | 2,330,146 | 2,354,605 | 2,361,649 |
| 35 | Wholesale Revenue - Daytona Beach Shore | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | Unrestricted Interest Income | 143,900 | 147,800 | 183,300 | 205,400 | 208,000 | 241,200 | 236,200 | 248,800 | 269,000 | 303,900 |
| 37 | Net Revenue Requirements | $ 52,793,987 | $ 54,442,659 | $ 54,294,021 | $ 57,662,348 | $ 59,465,678 | $ 62,474,050 | $ 64,258,964 | $ 66,595,605 | $ 69,691,660 | $ 71,487,401 |
| | Revenue Under Existing Rates: | | | | | | | | | | |
| 38 | System Rate Revenue | $ 51,225,822 | $ 52,723,349 | $ 54,233,103 | $ 55,363,198 | $ 55,908,590 | $ 56,146,453 | $ 56,318,208 | $ 56,454,418 | $ 56,760,668 | $ 57,096,846 |
| 39 | Prior Year Rate Adjustment | 0 | 0 | 0 | 1,605,500 | 3,289,700 | 5,027,800 | 6,822,600 | 8,674,600 | 10,620,700 | 12,649,300 |
| 40 | Total Applicable Rate Revenue | $ 51,225,822 | $ 52,723,349 | $ 54,233,103 | $ 56,968,698 | $ 59,198,290 | $ 61,174,253 | $ 63,140,808 | $ 65,129,018 | $ 67,381,368 | $ 69,746,146 |
| 41 | Total Rate Revenue Under Proposed Rates | $ 51,225,822 | $ 52,723,349 | $ 55,805,803 | $ 58,620,798 | $ 60,915,090 | $ 62,948,253 | $ 64,971,908 | $ 67,017,818 | $ 69,335,468 | $ 71,768,746 |
| 42 | Combined Rate Adjustment | 0.00% | 0.00% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% |
| | Revenue Surplus/(Deficiency): | | | | | | | | | | |
| 43 | Amount | $ (1,568,165) | $ (1,719,311) | $ 1,511,782 | $ 958,450 | $ 1,449,412 | $ 474,203 | $ 712,944 | $ 422,213 | $ (356,192) | $ 281,345 |
| 44 | Percent | (3.06%) | (3.26%) | 2.71% | 1.63% | 2.38% | 0.75% | 1.10% | 0.63% | (0.51%) | 0.39% |

**Table 1-14**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Projected Senior and Subordinate Lien Debt Service Coverage**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Revenues: | | | | | | | | | | |
| | Sales Revenues | | | | | | | | | | |
| | Rate Revenue Under Existing Rates | | | | | | | | | | |
| 1 | Water [1] | $ 23,739,303 | $ 24,390,499 | $ 25,063,476 | $ 25,584,120 | $ 25,844,364 | $ 25,962,394 | $ 26,053,361 | $ 26,128,989 | $ 26,284,130 | $ 26,503,908 |
| 2 | Wastewater [1] | 27,486,519 | 28,332,850 | 29,169,627 | 29,779,077 | 30,064,226 | 30,184,058 | 30,264,847 | 30,325,429 | 30,476,538 | 30,592,938 |
| 3 | Total Rate Revenue Under Existing Rates | $ 51,225,822 | $ 52,723,349 | $ 54,233,103 | $ 55,363,198 | $ 55,908,590 | $ 56,146,453 | $ 56,318,208 | $ 56,454,418 | $ 56,760,668 | $ 57,096,846 |
| 4 | Water Revenues From Annual Rate Indexing Adjustments [2] | 0 | 0 | 726,800 | 1,505,400 | 2,314,300 | 3,145,200 | 4,003,300 | 4,889,100 | 5,823,000 | 6,810,600 |
| 5 | Wastewater Revenues From Annual Rate Indexing Adjustments [2] | 0 | 0 | 845,900 | 1,752,200 | 2,692,200 | 3,656,600 | 4,650,400 | 5,674,300 | 6,751,800 | 7,861,300 |
| 6 | Transfer from Stormwater for Debt Service Requirement [3] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Total Sales Revenues | $ 51,225,822 | $ 52,723,349 | $ 55,805,803 | $ 58,620,798 | $ 60,915,090 | $ 62,948,253 | $ 64,971,908 | $ 67,017,818 | $ 69,335,468 | $ 71,768,746 |
| 8 | Other Operating Revenues | 3,402,851 | 3,463,125 | 3,532,659 | 3,593,475 | 3,768,263 | 3,884,667 | 3,941,482 | 3,971,131 | 4,010,978 | 4,064,962 |
| 9 | Reclaimed Water Revenues - Existing and Proposed | 302,746 | 460,617 | 618,383 | 626,024 | 633,523 | 641,194 | 649,041 | 656,720 | 664,568 | 672,588 |
| 10 | Wholesale Revenue | 2,185,056 | 2,205,162 | 2,225,267 | 2,245,372 | 2,265,477 | 2,285,582 | 2,305,688 | 2,330,146 | 2,354,605 | 2,361,649 |
| 11 | Unrestricted Interest Income | 143,900 | 147,800 | 183,300 | 205,400 | 208,000 | 241,200 | 236,200 | 248,800 | 269,000 | 303,900 |
| 12 | Impact Fees Used to Pay Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Total Gross Revenues | $ 57,260,376 | $ 59,000,053 | $ 62,365,413 | $ 65,291,069 | $ 67,790,353 | $ 70,000,896 | $ 72,104,318 | $ 74,224,616 | $ 76,634,620 | $ 79,171,845 |
| | Operating Expenses: | | | | | | | | | | |
| 14 | Water System | $ 12,949,165 | $ 14,238,603 | $ 14,750,561 | $ 15,246,586 | $ 15,877,799 | $ 16,452,917 | $ 16,985,810 | $ 17,498,759 | $ 18,031,284 | $ 18,585,269 |
| 15 | Wastewater System | 18,185,235 | 19,613,808 | 20,285,446 | 20,941,958 | 21,732,665 | 22,471,893 | 23,174,010 | 23,857,173 | 24,564,482 | 25,297,603 |
| 16 | Total Operating Expenses | $ 31,134,400 | $ 33,852,411 | $ 35,036,006 | $ 36,188,544 | $ 37,610,464 | $ 38,924,810 | $ 40,159,820 | $ 41,355,932 | $ 42,595,766 | $ 43,882,872 |
| 17 | Net Revenues | $ 26,125,976 | $ 25,147,642 | $ 27,329,406 | $ 29,102,525 | $ 30,179,889 | $ 31,076,086 | $ 31,944,498 | $ 32,868,684 | $ 34,038,853 | $ 35,288,973 |
| | Revenue Pledged for Non-SRF Debt Service Requirements: | | | | | | | | | | |
| 18 | Debt Service on Series 2012 Bonds (Water & Wastewater Portion) | $ 4,125,056 | $ 4,170,848 | $ 1,917,223 | $ 1,712,177 | $ 3,058,227 | $ 3,177,004 | $ 3,174,479 | $ 2,796,726 | $ 2,760,188 | $ 2,766,288 |
| 19 | Debt Service on Series 2012 Bonds (Stormwater Portion) | - | - | - | - | - | - | - | - | - | - |
| 20 | 2016 Ameris Utility Bank Note | 296,522 | 297,872 | 514,517 | 543,701 | 723,199 | 748,487 | 757,800 | 766,503 | 779,179 | 791,550 |
| 21 | 2017 BB&T Bank Loan | 2,592,884 | 2,550,177 | 2,504,985 | 2,448,349 | 203,629 | - | - | - | - | - |
| 22 | Proposed - SRF DW 2021 (Ground Storage Tank, Ozone Replacement, Lime System) | - | 100,652 | 701,788 | 1,202,271 | 1,202,271 | 1,202,271 | 1,202,271 | 1,202,271 | 1,202,271 | 1,202,271 |
| 23 | Required Debt Service Coverage [3] | 825,011 | 834,170 | 383,445 | 342,435 | 611,645 | 635,401 | 634,896 | 559,345 | 552,038 | 553,258 |
| 24 | Total Revenue Pledged for Non-SRF Debt Service Requirements: | $ 7,839,473 | $ 7,953,719 | $ 6,021,957 | $ 6,248,932 | $ 5,798,970 | $ 5,763,162 | $ 5,769,445 | $ 5,324,845 | $ 5,293,676 | $ 5,313,367 |
| | Revenue Pledged for SRF Loan Debt Service Requirements: | | | | | | | | | | |
| 25 | Orange Ave / LS 10 Clean Water SRF Loan 640900 | $ 1,225,855 | $ 1,225,855 | $ 1,225,855 | $ 1,225,855 | $ 1,225,855 | $ 1,225,855 | $ 1,225,855 | $ 1,225,855 | $ 1,225,855 | $ 1,225,855 |
| 26 | Orange Ave Drinking Water SRF Loan 640920 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 | 308,068 |
| 27 | Clean Water SRF Loan 640930 (WWTP) | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 | 2,243,121 |
| 28 | Clean Water SRF Loan 640960 (Halifax River Forcemain) | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 | 177,955 |
| 29 | Clean Water SRF Loan 640970 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 | 414,137 |
| | Proposed SRF Loans | | | | | | | | | | |
| 30 | Proposed - SRF CW 2021 (LPGA Blvd Forcemain ) | $ - | $ 542,988 | $ 542,988 | $ 542,988 | $ 542,988 | $ 542,988 | $ 542,988 | $ 542,988 | $ 542,988 | $ 542,988 |
| 31 | Proposed - SRF CW 2022 (Regional WRF Improvements) | - | - | - | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 | 1,443,197 |
| 32 | Proposed - SRF CW 2023 (Lift Station Improvements) | - | - | - | - | 495,667 | 495,667 | 495,667 | 495,667 | 495,667 | 495,667 |
| 33 | Proposed - SRF CW 2024 (Bethune WWTP Improvements) | - | - | - | - | - | 1,211,236 | 1,211,236 | 1,211,236 | 1,211,236 | 1,211,236 |
| 34 | Proposed - SRF CW 2026 (Regional WWTP Improvements) | - | - | - | - | - | - | - | 1,015,733 | 2,432,170 | 2,432,170 |
| 35 | Total Revenue Pledged for SRF Loan Debt Service Requirements: | $ 4,369,135 | $ 4,912,124 | $ 4,912,124 | $ 6,355,321 | $ 6,850,988 | $ 8,062,224 | $ 8,062,224 | $ 9,077,957 | $ 10,494,394 | $ 10,494,394 |
| 36 | Revenues Available For Proposed SRF Loan and Other System Purposes: | $ 13,917,367 | $ 12,281,800 | $ 16,395,326 | $ 16,498,272 | $ 17,529,931 | $ 17,250,700 | $ 18,112,829 | $ 18,465,882 | $ 18,250,783 | $ 19,481,212 |
| | **SENIOR LIEN BONDS COVERAGE TEST I** | | | | | | | | | | |
| 37 | Net Revenues | $ 26,125,976 | $ 25,147,642 | $ 27,329,406 | $ 29,102,525 | $ 30,179,889 | $ 31,076,086 | $ 31,944,498 | $ 32,868,684 | $ 34,038,853 | $ 35,288,973 |
| 38 | Senior Lien (Non-SRF) Annual Debt Service | 7,014,462 | 7,018,897 | 4,936,725 | 4,704,226 | 3,985,054 | 3,925,491 | 3,932,279 | 3,563,229 | 3,539,368 | 3,557,838 |
| 39 | Coverage Ratio - Calculated | 372% | 358% | 554% | 619% | 757% | 792% | 812% | 922% | 962% | 992% |
| 40 | Coverage Ratio - Required | 120% | 120% | 120% | 120% | 120% | 120% | 120% | 120% | 120% | 120% |
| | **SENIOR LIEN BONDS COVERAGE TEST II** | | | | | | | | | | |
| 41 | Net Revenues | $ 26,125,976 | $ 25,147,642 | $ 27,329,406 | $ 29,102,525 | $ 30,179,889 | $ 31,076,086 | $ 31,944,498 | $ 32,868,684 | $ 34,038,853 | $ 35,288,973 |
| 42 | Senior Lien (Non-SRF) Annual Debt Service | 7,014,462 | 7,018,897 | 4,936,725 | 4,704,226 | 3,985,054 | 3,925,491 | 3,932,279 | 3,563,229 | 3,539,368 | 3,557,838 |
| 43 | Reserve Account Deposit Requirements | - | - | - | - | - | - | - | - | - | - |
| 44 | Renewal, Replacement, and Improvement Fund Deposits | 238,585 | 245,834 | 259,856 | 272,046 | 282,460 | 291,670 | 300,435 | 309,269 | 319,311 | 329,883 |
| 45 | Subordinate Lien (SRF) Annual Debt Service | 4,369,135 | 4,912,124 | 4,912,124 | 6,355,321 | 6,850,988 | 8,062,224 | 8,062,224 | 9,077,957 | 10,494,394 | 10,494,394 |
| 46 | Total Requirements | $ 11,622,182 | $ 12,176,854 | $ 10,108,704 | $ 11,331,593 | $ 11,118,502 | $ 12,279,385 | $ 12,294,937 | $ 12,950,455 | $ 14,353,073 | $ 14,382,115 |
| 47 | Coverage Ratio - Calculated | 372% | 358% | 554% | 619% | 757% | 792% | 812% | 922% | 962% | 992% |
| 48 | Coverage Ratio - Required | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | **SRF LOAN COVERAGE TEST** | | | | | | | | | | |
| 49 | Net Revenues | $ 26,125,976 | $ 25,147,642 | $ 27,329,406 | $ 29,102,525 | $ 30,179,889 | $ 31,076,086 | $ 31,944,498 | $ 32,868,684 | $ 34,038,853 | $ 35,288,973 |
| 50 | Less Revenue Pledged for Non-SRF Debt Service Requirements | (7,839,473) | (7,953,719) | (6,021,957) | (6,248,932) | (5,798,970) | (5,763,162) | (5,769,445) | (5,324,845) | (5,293,676) | (5,313,367) |
| 51 | Net Revenues Available for SRF Loan Debt Service Requirements | $ 18,286,503 | $ 17,193,923 | $ 21,307,449 | $ 22,853,593 | $ 24,380,919 | $ 25,312,924 | $ 26,175,053 | $ 27,543,839 | $ 28,745,178 | $ 29,975,607 |
| 52 | Total Existing Annual SRF Loan Debt Service | $ 4,369,135 | $ 4,369,135 | $ 4,369,135 | $ 4,369,135 | $ 4,369,135 | $ 4,369,135 | $ 4,369,135 | $ 4,369,135 | $ 4,369,135 | $ 4,369,135 |
| 53 | Coverage Ratio - Calculated | 419% | 394% | 488% | 523% | 558% | 579% | 599% | 630% | 658% | 686% |
| 54 | Coverage Ratio - Required | 115% | 115% | 115% | 115% | 115% | 115% | 115% | 115% | 115% | 115% |

Footnotes:

[1] Amounts shown include revenues to be generated from: i) the City's existing retail customers; assumed new customers based on recent historical growth trends; and iii) monthly user rates and charges in effect during Fiscal Year 2021. Amounts shown do not include additional revenues from any rate adjustments.

[2] Amounts shown represent the estimated additional revenues to be generated from the application of the annual inflationary indexing adjustment. The City adjusts the monthly retail services rates on October 1st of each Fiscal Year to account for the effects of inflation. The adjustment is based on the change in the Water, Sewer, and Trash Collection Services Index (CUSR0000SEHG) as published by the Unites States Bureau of Labor Statistics from May of the Proceeding Fiscal Year to May of the Current Fiscal Year. For the Purposed of this financial projection the following annual inflationary indexing adjustments have been assumed for each fiscal year which is based on the change in the in between July 2019 and June 2020 (most recently published data):

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|
| Annual Inflationary Indexing Adjustment | 0.00% | 0.00% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% |

[3] Amounts shown based on the annual sinking fund deposit requirement for all debt obligations of the System, excluding any existing and proposed Florida State Revolving Fund (SRF) loans. It should be noted that the 2017 BB&T Bank Loan and the 2016 Ameris Utility Bank Loan are subordinate to all other debt obligations of the System and no not have a debt service coverage requirement.

[3] The Utility System Refunding and Improvement Revenue Bonds, Series 2012 (the "Series 2012 Bonds") were issued pursuant to Ordinance No. 12-185 enacted by the City on July 18, 2012 and as amended from time to time (the "Bond Ordinance"), the System is required to always provide Net Revenues in each Fiscal Year sufficient to pay 120% of the Bond Service Requirement on the Series 2012 Bonds.

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Projected Fund Balances (Cash) and Interest Income**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Summary of Projected Ending Balances: | | | | | | | | | | |
| | Unrestricted Operating Funds | | | | | | | | | | |
| 1 | WATER AND WASTEWATER OPERATING FUND (411) | $ 10,968,069 | $ 9,359,959 | $ 10,993,141 | $ 12,100,690 | $ 13,716,803 | $ 14,372,406 | $ 15,276,849 | $ 15,900,362 | $ 15,748,570 | $ 16,236,515 |
| 2 | Renewal, Replacement, and Improvement Fund - 8% (428) | 3,049,094 | 3,637,560 | 6,736,071 | 1,983,526 | 4,414,588 | 4,851,592 | 2,068,838 | 5,285,114 | 4,716,136 | 10,348,868 |
| 3 | Total Unrestricted Funds | $ 14,017,163 | $ 12,997,519 | $ 17,729,212 | $ 14,084,216 | $ 18,131,391 | $ 19,223,997 | $ 17,345,687 | $ 21,185,476 | $ 20,464,706 | $ 26,585,383 |
| | Restricted Funds | | | | | | | | | | |
| 4 | CUSTOMER DEPOSIT ACCOUNT (Sub 411) | 8,406,560 | 8,406,560 | 8,406,560 | 8,406,560 | 8,406,560 | 8,406,560 | 8,406,560 | 8,406,560 | 8,406,560 | 8,406,560 |
| 5 | CONSTRUCTION FUND (Sub 412) - Water and Wastewater | 1,577,368 | 1,594,668 | 1,613,768 | 1,634,668 | 1,655,868 | 1,677,368 | 189,368 | 191,768 | 194,168 | 196,668 |
| 6 | WATER IMPACT FEE FUND (415) | 6,567,640 | 9,266,472 | 11,605,304 | 14,304,136 | 12,304,136 | 14,304,136 | 17,002,968 | 17,002,968 | 17,002,968 | 19,701,800 |
| 7 | SEWER IMPACT FEE FUND (416) | 3,351,544 | 5,085,564 | 8,120,584 | 11,205,604 | 10,169,624 | 13,454,644 | 16,739,664 | 18,504,684 | 21,789,704 | 25,074,724 |
| 8 | RR&I FUND - WATER AND WASTEWATER - 5% (425) | 2,102,574 | 3,159,155 | 4,651,627 | 2,676,278 | 2,724,331 | 2,566,272 | 735,557 | 3,012,521 | 5,425,316 | 7,990,419 |
| 9 | Total Restricted Funds | $ 13,599,125 | $ 19,105,859 | $ 25,991,283 | $ 29,820,686 | $ 26,853,958 | $ 32,002,420 | $ 34,667,557 | $ 38,711,941 | $ 44,412,156 | $ 52,963,610 |
| 10 | Total Projected End of Year Fund Balances | $ 27,616,288 | $ 32,103,378 | $ 43,720,494 | $ 43,904,902 | $ 44,985,349 | $ 51,226,417 | $ 52,013,244 | $ 59,897,417 | $ 64,876,862 | $ 79,548,993 |
| 11 | Days of Operating Expenses - Unrestricted Operating Funds | 122 | 101 | 115 | 122 | 133 | 135 | 139 | 140 | 135 | 135 |
| | **WATER AND WASTEWATER OPERATING FUND (411)** | | | | | | | | | | |
| 12 | Estimated Beginning Balance | $ 12,419,834 | $ 10,968,069 | $ 9,359,959 | $ 10,993,141 | $ 12,100,690 | $ 13,716,803 | $ 14,372,406 | $ 15,276,849 | $ 15,900,362 | $ 15,748,570 |
| | Transfers In | | | | | | | | | | |
| 13 | Transfers In - RR&I Fund - 8% (428) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Transfers In to Fund | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | Transfers Out | | | | | | | | | | |
| 15 | Transfers Out - Capital Improvement Program | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 16 | Transfers Out - Improvement Fund (412) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Transfers Out - RR&I Fund 425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Total Transfers Out of Fund | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | End of Year Transfer In / (Out) - Surplus / (Deficiency) | | | | | | | | | | |
| 18 | Water & Wastewater Operations | (1,568,165) | (1,719,310) | 1,511,782 | 958,449 | 1,449,413 | 474,203 | 712,943 | 422,213 | (356,192) | 281,345 |
| 19 | Interest Rate | 1.00% | 1.10% | 1.20% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% |
| 20 | Interest Income | 116,400 | 111,200 | 121,400 | 149,100 | 166,700 | 181,400 | 191,500 | 201,300 | 204,400 | 206,600 |
| 21 | Ending Balance | 10,968,069 | 9,359,959 | 10,993,141 | 12,100,690 | 13,716,803 | 14,372,406 | 15,276,849 | 15,900,362 | 15,748,570 | 16,236,515 |
| | Interest Income Allocation Percentage By System | | | | | | | | | | |
| 22 | Water System | 46.7% | 46.7% | 46.7% | 46.7% | 46.7% | 46.7% | 46.7% | 46.7% | 46.7% | 46.7% |
| 23 | Wastewater System | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% |
| | Interest Income Allocation Amount By System | | | | | | | | | | |
| 24 | Water System | 54,362 | 51,934 | 56,698 | 69,634 | 77,854 | 84,720 | 89,437 | 94,013 | 95,461 | 96,489 |
| 25 | Wastewater System | 62,038 | 59,266 | 64,702 | 79,466 | 88,846 | 96,680 | 102,063 | 107,287 | 108,939 | 110,111 |
| 26 | Total | 116,400 | 111,200 | 121,400 | 149,100 | 166,700 | 181,400 | 191,500 | 201,300 | 204,400 | 206,600 |
| | **Renewal, Replacement, and Improvement Fund - 8% (428)** | | | | | | | | | | |
| 27 | Estimated Beginning Balance | $ 2,486,603 | $ 3,049,094 | $ 3,637,560 | $ 6,736,071 | $ 1,983,526 | $ 4,414,588 | $ 4,851,592 | $ 2,068,838 | $ 5,285,114 | $ 4,716,136 |
| | Transfers In | | | | | | | | | | |
| 28 | Transfers In - Operations Annual Deposit | 4,335,041 | 4,422,866 | 4,556,610 | 4,683,155 | 4,939,762 | 5,173,204 | 5,372,546 | 5,548,776 | 5,716,422 | 5,885,432 |
| 29 | Placeholder 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Total Transfers In to Fund | $ 4,335,041 | $ 4,422,866 | $ 4,556,610 | $ 4,683,155 | $ 4,939,762 | $ 5,173,204 | $ 5,372,546 | $ 5,548,776 | $ 5,716,422 | $ 5,885,432 |
| | Transfers Out | | | | | | | | | | |
| 31 | Transfers Out - Operating Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | Transfers Out - Capital Improvements | $ 3,800,049 | $ 3,871,000 | $ 1,520,000 | $ 9,492,000 | $ 2,550,000 | $ 4,796,000 | $ 8,200,000 | $ 2,380,000 | $ 6,350,000 | $ 350,000 |
| 33 | Total Transfers Out of Fund | $ 3,800,049 | $ 3,871,000 | $ 1,520,000 | $ 9,492,000 | $ 2,550,000 | $ 4,796,000 | $ 8,200,000 | $ 2,380,000 | $ 6,350,000 | $ 350,000 |
| 34 | Interest Rate | 1.00% | 1.10% | 1.20% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% |
| 35 | Interest Income | 27,500 | 36,600 | 61,900 | 56,300 | 41,300 | 59,800 | 44,700 | 47,500 | 64,600 | 97,300 |
| 36 | Ending Balance | $ 3,049,094 | $ 3,637,560 | $ 6,736,071 | $ 1,983,526 | $ 4,414,588 | $ 4,851,592 | $ 2,068,838 | $ 5,285,114 | $ 4,716,136 | $ 10,348,868 |
| | Interest Income Allocation Percentage By System | | | | | | | | | | |
| 37 | Water System | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% |
| 38 | Wastewater System | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% |
| | Interest Income Allocation Amount By System | | | | | | | | | | |
| 39 | Water System | 13,152 | 17,504 | 29,604 | 26,926 | 19,752 | 28,600 | 21,378 | 22,717 | 30,895 | 46,534 |
| 40 | Wastewater System | 14,348 | 19,096 | 32,296 | 29,374 | 21,548 | 31,200 | 23,322 | 24,783 | 33,705 | 50,766 |
| 41 | Total | 27,500 | 36,600 | 61,900 | 56,300 | 41,300 | 59,800 | 44,700 | 47,500 | 64,600 | 97,300 |
| | **CUSTOMER DEPOSIT ACCOUNT (Sub 411)** | | | | | | | | | | |
| 42 | Estimated Beginning Balance | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 |
| | Transfers In | | | | | | | | | | |
| 43 | Transfers In - Placeholder | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 44 | Total Transfers In to Fund | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Transfers Out | | | | | | | | | | |
| 45 | Transfers Out - Placeholder | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 46 | Total Transfers Out of Fund | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 47 | Interest Rate | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 48 | Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Ending Balance | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 | $ 8,406,560 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Projected Fund Balances (Cash) and Interest Income**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Interest Income Allocation Percentage By System | | | | | | | | | | |
| 50 | Water System | 55.1% | 55.1% | 55.1% | 55.1% | 55.1% | 55.1% | 55.1% | 55.1% | 55.1% | 55.1% |
| 51 | Wastewater System | 44.9% | 44.9% | 44.9% | 44.9% | 44.9% | 44.9% | 44.9% | 44.9% | 44.9% | 44.9% |
| | Interest Income Allocation Amount By System | | | | | | | | | | |
| 52 | Water System | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | Wastewater System | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **CONSTRUCTION FUND (Sub 412) - Water and Wastewater** | | | | | | | | | | |
| 55 | Estimated Beginning Balance | $ 2,208,568 | $ 1,577,368 | $ 1,594,668 | $ 1,613,768 | $ 1,634,668 | $ 1,655,868 | $ 1,677,368 | $ 189,368 | $ 191,768 | $ 194,168 |
| | Transfers In | | | | | | | | | | |
| 56 | Transfers In - Water and Wastewater Operating Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | Total Transfers In to Fund | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | Transfers Out | | | | | | | | | | |
| 58 | Transfers Out - Capital Improvements | $ 650,000 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,500,000 | $ 0 | $ 0 | $ 0 |
| 59 | Total Transfers Out of Fund | $ 650,000 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,500,000 | $ 0 | $ 0 | $ 0 |
| 60 | Interest Rate | 1.00% | 1.10% | 1.20% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% |
| 61 | Interest Income | 18,800 | 17,300 | 19,100 | 20,900 | 21,200 | 21,500 | 12,000 | 2,400 | 2,400 | 2,500 |
| 62 | Ending Balance | $ 1,577,368 | $ 1,594,668 | $ 1,613,768 | $ 1,634,668 | $ 1,655,868 | $ 1,677,368 | $ 189,368 | $ 191,768 | $ 194,168 | $ 196,668 |
| | Interest Income Allocation Percentage By System | | | | | | | | | | |
| 63 | Water System | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% |
| 64 | Wastewater System | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% |
| | Interest Income Allocation Amount By System | | | | | | | | | | |
| 65 | Water System | 8,991 | 8,274 | 9,135 | 9,996 | 10,139 | 10,283 | 5,739 | 1,148 | 1,148 | 1,196 |
| 66 | Wastewater System | 9,809 | 9,026 | 9,965 | 10,904 | 11,061 | 11,217 | 6,261 | 1,252 | 1,252 | 1,304 |
| 67 | Total | 18,800 | 17,300 | 19,100 | 20,900 | 21,200 | 21,500 | 12,000 | 2,400 | 2,400 | 2,500 |
| | **WATER IMPACT FEE FUND (415)** | | | | | | | | | | |
| 68 | Estimated Beginning Balance | $ 8,468,808 | $ 6,567,640 | $ 9,266,472 | $ 11,605,304 | $ 11,605,304 | $ 11,605,304 | $ 14,304,136 | $ 14,304,136 | $ 14,304,136 | $ 17,002,968 |
| | Transfers In | | | | | | | | | | |
| 69 | Transfers In - Bond Proceeds | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 |
| 70 | Total Transfers In to Fund | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 | $ 2,698,832 |
| | Transfers Out | | | | | | | | | | |
| 71 | Transfers Out - Capital Improvements | $ 4,600,000 | $ 0 | $ 360,000 | $ 0 | $ 2,000,000 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 72 | Total Transfers Out of Fund | $ 4,600,000 | $ 0 | $ 360,000 | $ 0 | $ 2,000,000 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 73 | Interest Rate | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 74 | Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Ending Balance | $ 6,567,640 | $ 9,266,472 | $ 11,605,304 | $ 14,304,136 | $ 12,304,136 | $ 14,304,136 | $ 17,002,968 | $ 17,002,968 | $ 17,002,968 | $ 19,701,800 |
| | **SEWER IMPACT FEE FUND (416)** | | | | | | | | | | |
| 76 | Estimated Beginning Balance | $ 6,024,324 | $ 3,351,544 | $ 5,085,564 | $ 8,120,584 | $ 11,205,604 | $ 10,169,624 | $ 13,454,644 | $ 16,739,664 | $ 18,504,684 | $ 21,789,704 |
| | Transfers In | | | | | | | | | | |
| 77 | Transfers In - Bond Proceeds | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 |
| 78 | Total Transfers In to Fund | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 | $ 3,285,020 |
| | Transfers Out | | | | | | | | | | |
| 79 | Transfers Out - Capital Improvements | $ 5,957,800 | $ 1,551,000 | $ 250,000 | $ 200,000 | $ 4,321,000 | $ 0 | $ 0 | $ 1,520,000 | $ 0 | $ 0 |
| 80 | Total Transfers Out of Fund | $ 5,957,800 | $ 1,551,000 | $ 250,000 | $ 200,000 | $ 4,321,000 | $ 0 | $ 0 | $ 1,520,000 | $ 0 | $ 0 |
| 81 | Interest Rate | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 82 | Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83 | Ending Balance | $ 3,351,544 | $ 5,085,564 | $ 8,120,584 | $ 11,205,604 | $ 10,169,624 | $ 13,454,644 | $ 16,739,664 | $ 18,504,684 | $ 21,789,704 | $ 25,074,724 |
| | **RR&I FUND - WATER AND WASTEWATER - 5% (425)** | | | | | | | | | | |
| 84 | Estimated Beginning Balance | $ 1,973,033 | $ 2,102,574 | $ 3,159,155 | $ 4,651,627 | $ 2,676,278 | $ 2,724,331 | $ 2,566,272 | $ 735,557 | $ 3,012,521 | $ 5,425,316 |
| | Transfers In | | | | | | | | | | |
| 85 | Transfers In - Operations Annual Deposit | 2,764,291 | 2,847,881 | 2,926,972 | 3,087,351 | 3,233,252 | 3,357,842 | 3,467,985 | 3,572,764 | 3,678,395 | 3,798,503 |
| 86 | Transfers In - Operating Fund (412) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87 | Total Transfers In to Fund | $ 2,764,291 | $ 2,847,881 | $ 2,926,972 | $ 3,087,351 | $ 3,233,252 | $ 3,357,842 | $ 3,467,985 | $ 3,572,764 | $ 3,678,395 | $ 3,798,503 |
| | Transfers Out | | | | | | | | | | |
| 88 | Transfers Out - Capital Improvements | $ 2,654,951 | $ 1,820,000 | $ 1,481,000 | $ 5,110,000 | $ 3,220,000 | $ 3,550,000 | $ 5,320,000 | $ 1,320,000 | $ 1,320,000 | $ 1,320,000 |
| 89 | Transfers Out - Placeholder | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | Total Transfer Out of Fund | $ 2,654,951 | $ 1,820,000 | $ 1,481,000 | $ 5,110,000 | $ 3,220,000 | $ 3,550,000 | $ 5,320,000 | $ 1,320,000 | $ 1,320,000 | $ 1,320,000 |
| 91 | Interest Rate | 1.00% | 1.10% | 1.20% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% | 1.30% |
| 92 | Interest Income | 20,200 | 28,700 | 46,500 | 47,300 | 34,800 | 34,100 | 21,300 | 24,200 | 54,400 | 86,600 |
| 93 | Ending Balance | $ 2,102,574 | $ 3,159,155 | $ 4,651,627 | $ 2,676,278 | $ 2,724,331 | $ 2,566,272 | $ 735,557 | $ 3,012,521 | $ 5,425,316 | $ 7,990,419 |
| | Interest Income Allocation Percentage By System | | | | | | | | | | |
| 94 | Water System | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% | 47.8% |
| 95 | Wastewater System | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% | 52.2% |
| | Interest Income Allocation Amount By System | | | | | | | | | | |
| 96 | Water System | 9,661 | 13,726 | 22,239 | 22,622 | 16,643 | 16,309 | 10,187 | 11,574 | 26,017 | 41,417 |
| 97 | Wastewater System | 10,539 | 14,974 | 24,261 | 24,678 | 18,157 | 17,791 | 11,113 | 12,626 | 28,383 | 45,183 |
| 98 | Total | 20,200 | 28,700 | 46,500 | 47,300 | 34,800 | 34,100 | 21,300 | 24,200 | 54,400 | 86,600 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Projected Fund Balances (Cash) and Interest Income**

| Line No. | Description | Fiscal Year Ending September 30, 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **INTEREST INCOME** | | | | | | | | | | |
| | Unrestricted | | | | | | | | | | |
| 99 | Water System | $ 67,515 | $ 69,438 | $ 86,302 | $ 96,560 | $ 97,606 | $ 113,319 | $ 110,815 | $ 116,731 | $ 126,357 | $ 143,023 |
| 100 | Wastewater System | 76,385 | 78,362 | 96,998 | 108,840 | 110,394 | 127,881 | 125,385 | 132,069 | 142,643 | 160,877 |
| 101 | Total | $ 143,900 | $ 147,800 | $ 183,300 | $ 205,400 | $ 208,000 | $ 241,200 | $ 236,200 | $ 248,800 | $ 269,000 | $ 303,900 |
| | Restricted | | | | | | | | | | |
| 102 | Water System | $ 18,652 | $ 22,000 | $ 31,374 | $ 32,617 | $ 26,782 | $ 26,591 | $ 15,926 | $ 12,722 | $ 27,165 | $ 42,613 |
| 103 | Wastewater System | 20,348 | 24,000 | 34,226 | 35,583 | 29,218 | 29,009 | 17,374 | 13,878 | 29,635 | 46,487 |
| 104 | Total | $ 39,000 | $ 46,000 | $ 65,600 | $ 68,200 | $ 56,000 | $ 55,600 | $ 33,300 | $ 26,600 | $ 56,800 | $ 89,100 |
| | TOTAL INTEREST INCOME | | | | | | | | | | |
| 105 | Water System | $ 86,167 | $ 91,438 | $ 117,676 | $ 129,178 | $ 124,389 | $ 139,911 | $ 126,741 | $ 129,452 | $ 153,522 | $ 185,636 |
| 106 | Wastewater System | 96,733 | 102,362 | 131,224 | 144,422 | 139,611 | 156,889 | 142,759 | 145,948 | 172,278 | 207,364 |
| 107 | Total | $ 182,900 | $ 193,800 | $ 248,900 | $ 273,600 | $ 264,000 | $ 296,800 | $ 269,500 | $ 275,400 | $ 325,800 | $ 393,000 |

# SECTION 2 – DEVELOPMENT OF MONTHLY RETAIL USERSERVICE RATES

## GENERAL

The City requested that Raftelis provide alternative rates for consideration by the Commission to promote water conservation, increase revenue stability, promote fairness in use amongst customer classes, provide rate consistency among all customer demographics and other factors. Rate design involves the development of monthly rates and charges for each customer classification (e.g., residential, multi-family, and commercial, etc.) that recover the net revenue requirements of the System and meet the financial objectives of the City and promote fairness among the customer classes. The proposed utility rates, to the extent practical, should meet the following criteria for service provided by publicly owned utilities:

- Utility rates should fully recover the cost of providing service.
- Utility rates should be based on a policy that calls for the lowest possible prices consistent with the requirements of providing quality service on an ongoing and sustainable basis.
- Utility rates should be simple and understandable.
- Utility rates should reasonably recover the cost of providing service to customers, taking into consideration the cost of providing service to the various users of the System.
- Utility rate and cost recovery strategies should recognize the System's current financial needs, when rates were last adjusted, and where possible help develop approaches to avoid "rate shock" in the future.
- Utility rates should be designed to encourage water conservation.
- Utility rates should comply with applicable orders and requirements of local, state, and federal regulatory authorities, if any, that may have jurisdiction.
- Utility rates should provide sufficient revenues to comply with the rate covenants as delineated in the bond resolution and other loan agreements or documents as well as promote the financial creditworthiness of the Utility (including revenue stability).
- Other considerations that often have an effect on the design of the user fees include historical rate form and comparability with rates of neighboring utility systems.

The City currently classifies its customer base into two categories, which include:

1. Customers who are provided service through a domestic water meter that is equal to or less than two (2) inches in diameter, regardless of customer's individual demographic (e.g., single-family residential, multi-family, commercial, hotel, etc.). It should be noted that generally residential customers (both Single-Family and Multi-Family customers exhibit usage characteristics that

contribute to the coincident peak demands (maximum hourly peaking demands) of the System, thus requiring the City to develop the Water and Wastewater treatment and transmission systems to meet those peaks; and

2. Customers who are provided service through a domestic water meter that is greater than two (2) inches in diameter. Which does not reflect any application or policy to recognize the demographics of providing service to these larger customers.

## PROPOSED FISCAL YEAR 2022 WATER SYSTEM RATES

The City's current retail water rates include two separate rate structure (cost recovery) components. These components are: i) a monthly base charge that serves as a readiness-to-serve charge that recovers a portion on the revenue requirements considered as being fixed (links to capacity) and which includes a minimum billing threshold of 1,000 gallons of water and 1,000 gallons of wastewater; and ii) a volumetric or flow charge for each 1,000 gallons of use above the minimum monthly flow included in the base charge. The fixed costs represent expenses that are consistent and do not vary based on the water use or the customer demands of the system. Fixed costs generally would include, but are not limited to, debt service and capital facility funding, certain employee salaries and other employee benefits, insurance on utility plant, and other related costs. The variable costs represent expenses that are incurred based on actual water use. Items that would be considered being variable-related would include, but are not limited to, electricity and chemicals, operating supplies, and certain salaries and other employee benefits.

In the development of the proposed monthly rates for the forecast period, a two-step process was recognized. The first step was to adjust the rate structure to improve cost recovery (sufficiency) and equitability between classes based on industry guidelines and practices used by both public and private utilities as reflected in the state. The second step was then to adjust the restructured rates to recover the estimated full cost of providing service during the Forecast Period as discussed in Section 2 of this report.

With respect to the first step, the first step was to adjust the structure of the rates. As discussed in Section 2, no adjustment to the monthly rates for service to increase the amount of rate revenues anticipated to be realized is proposed to for the Fiscal Years 2022.The proposed retail rates for the Fiscal Year 2022 have been developed under a revenue neutral methodology. Where the proposed rates are being designed to recover the same total amount of rate revenues when compared to the revenues anticipated to be realized pursuant to the City's existing monthly retail rates. Specifically, the City is projected to collect total combined water and wastewater rate revenues of approximately $51,540,000 under the currently adopted rates in Fiscal Year 2022. The proposed structure is calculated to collect the same amount of revenue in total ($51.54 Million). However, the collection of the revenues will shift among the utility service (water or wastewater), customer classes, and the users within the class (e.g., higher revenue recovery from the base charge, which will increase system revenue stability). These changes will be discussed in further detail later on in this section.

The monthly base (readiness-to-serve) charge is currently billed based on the size of the meter utilized to provide service to the account. As previously mentioned, all customers i) with a meter of two (2) inches or less are billed a water base charge of $12.07; ii) with a meter greater in diameter of two (2) inches are billed a water base charge of $16.12; and iii) regardless of meter size are billed a wastewater base charge of $4.73. This application of the readiness-to-serve charge among customers does not recognize the demand relationships of different meter diameters or the implied peaking loads among the customers or the

customer classes of the System. The instantaneous demands expressed on a gallons per day relationship is based on information published by the AWWA, which is also relied upon by many utilities in the design of rates, including the Florida Public Service Commission (FPSC). For example, a 5/8-inch × 3/4-inch meter respectively (typical of a single-family home and represents over 90% of all meters in the System) can flow approximately 20 gallons per minute and would be considered as one-meter equivalent or equivalent residential connection (ERC). An ERC is representative is of the average daily capacity of a single-family residential unit and generally represents the lowest level and the most common level of use and is commonly used to evaluate the size and capacity needs of a utility system or customer. The number of ERCs places all customers served on an equivalent basis and provides a better basis as to the size of the customer served (equivalent number of households served) and the corresponding readiness to serve charge., By way of example, a two- (2) inch meter can flow approximately 160 gallons per minute, and an eight- (8) inch meter can flow approximately 1,600 gallons per minute. The two- (2) inch and eight- (8) inch meters are considered to have a meter equivalent (capacity) factor equal to eight (8) and 80.0 respectively (when compared to a 5/8-inch × 3/4-inch meter which would have a meter equivalent factor of one) Since multi-family (apartments and condominiums) and commercial customers may be served by a larger-sized meter than the standard residential customers and generally have different (higher) water usage per account / meter requirements, it is useful to equate such customers on an equivalent basis to the single-family residential class to provide a more consistent presentation of the total customer base served. Approximately 9.7% of the total revenues derived from rates are generated from the application of the water and wastewater base charges. This level of fixed revenue recovery is considered low and should be increased in the development of the proposed rates in order to increase revenue stability and reduce financial risk. In order to increase fixed revenue recovery, Raftelis has developed a base charge structure that will be applied on the basis of customer type (e.g., residential single-family, multi-family, and commercial) and meter size. All customers base charges will be based on the same base charge per ERC but the ERCs for each customer will be calculated recognizing that: i) all single-family residential customers are one (1) ERC; ii) master metered multi-family customers will be equal to 0.8 ERCs per dwelling unit (linking customer demand to base charge); and iii) commercial customers will be based on the instantaneous demand relationships of each customers meter in comparison to a 5/8-inch × 3/4-inch meter. Each customer should be billed a base charge each month.

The existing water consumption charge is consistent for all usage levels and customer types (all water consumption is billed $5.91 per 1,000 gallons). One of the requirements of the City's Consumptive Use Permit issued by the St. John's River Water Management District, which governs the City's ability to withdraw water from the surficial aquifer, requires that the City implement a water conservation tiered rate structure. A water conservation tiered structure is where the rates charged per 1,000 gallons increases as increased water use occurs (generally over specific usage thresholds or "tiered blocks". Based on an analysis of the City's customers billing data it was identified that the level of service ("LOS"), which is the average daily water use needed to serve a typical single-family home, is approximately 250 gallons per day expressed on an average daily flow basis. This amount reflects the water treatment plant capacity that must be maintained to reasonably provide service to one (1) ERC. Additionally, this LOS level is consistent with the amounts utilized in the application of the water capital facilities fees and is consistent with industry norms. Raftelis would recommend that the conservation water use tiers be scaled by 7,000 gallon increments, which represents the LOS (250 gallons per day ["gpd"]) adjusted for system non-revenue water use (primarily unaccounted for water associated with line loss, flushing of lines for regulatory purposes, slow registering meters, etc.) of 8% (e.g., 250 gallons must be produced at the water treatment plant in order to deliver 230 gallons to a customer's meter) expressed on a monthly basis (250 gpd × 92% (100% - 8%) =

230 gpd × 365 days / 12 months = 6,995 gallons per month [rounded to 7,000 gallons]). Seven thousand (7,000) gallons per month is also consistent with the allocation of treatment plant capacity each ERC (single-family customer) which is secured by a customer associated with the payment of the water capital facilities fee (impact fee). Thus, the first 7,000 gallons, which is also primarily for indoor use which is considered as essential use, should be provided to each residential customer at the lowest unit cost. Considering this methodology, consumption above 7,000 gallons is using capacity that the City could sell to another ERC or customer. Raftelis would recommend a second tier of 7,001 – 14,000 gallons be charged equal to the Tier-I charge plus an amortization of a water base charge. This would recover the same amount of revenue the City would realize if it sold that capacity to another ERC or customer, effectively keeping the City whole. For the third tier, Raftelis recommends that all consumption above 14,000 gallons be charged equal to the Tier-II plus an amortization of the water capital facilities fees which would be considered a fully loaded revenue recovery for the City. Raftelis believes this conservation structure: i) meets the requirements of the City's Consumptive Use Permit application; ii) promotes water conservation; and iii) provides a rational nexus between a customer' consumptions and the amounts charged in each tier.

In addition to the change in the water tier block structure to promote rate conservation, it is further recommended that the City consider the following rate structure changes to the monthly retail rates for service:

1. Multi-family residential customers are proposed to be billed on a basis consistent with the single-family residential customer class. Each multi-family dwelling unit is recommended to be billed 0.8 ERCs, which would recognize the lower consumption (demand) patterns exhibited by this class when compared to the consumption patterns for the single-family residential class. Additionally, each multi-family residential dwelling unit should be billed on a consistent basis with single-family residential class, which is on an ERC basis. Since the multi-family residential class is proposed to be equal to 0.8 ERCs per dwelling unit, the proposed water blocks for this class should also be set a 0.8 factor for each tier (i.e., set at 80% of the consumption level for each flow tier proposed for the single-family residential class (i.e., 7,000 gallons × 0.8 ERC = 5,600 gallons [rounded to 6,000 gallons for simplicity]) for each dwelling unit served. This will promote rate consistency among all residential dwelling units based on the ERCs allocated to each residential dwelling unit.

2. Commercial Customers should be billed base charges based on the domestic line size serving the account based on the instantaneous demands associated with the service line in comparison to a 3/4-inch service. This would recognize the increased demands placed on the treatment and transmission systems these customers have and this basis of billing is common in the industry and also used by the FPSC in the regulation of water and wastewater rates for privately-owned utilities. Additionally, use of the domestic service line size as opposed to meter size is recommended. For commercial customers that require both domestic and fire protection service, the City typically installs a single master meter which can provide both services (domestic and fire protection) as this can be more economical for both the customer and City. Utilizing meter size to assess base charges could adversely affect those customers that may have a meter that is oversized for fire protection service. It is recommended the City utilize domestic line size for the determination of each commercial customer's base fee. It is also recommended that the commercial customer class should not be billed a water conservation promoting rate structure (i.e., tiered conservation rates) as this customer class has profit motives that promote conservation, there is generally very limited

discretionary use for the account (primarily essential use), and for most commercial accounts one hundred percent of the metered water service is also billed the wastewater flow charge (which further provides a conservation incentive). Raftelis recommends that all commercial consumption should be billed an average (unified or flat) rate for all gallons consumed. The average unit cost for Fiscal Year 2021 has been calculated to equal $5.58 per 1,000 gallons.

Wastewater charges should be billed consistently with the recommendation of the water base charges (e.g., 0.8 ERCs per master metered multi-family dwelling unit and commercial scaled by meter size). There is not a requirement or need to implement conservation tiers on wastewater use, thus all use should be billed at a unified rate for all customer classes. Raftelis is recommending one exception to the usage charges; commercial accounts should be billed a usage charge per 1,000 gallons equal to 110% of the average unit cost. This adjustment to the usage charge reflects that in this customer class' wastewater is generally of a higher strength as compared to the residential customer class and therefore has a greater cost of treatment.

| Proposed Monthly Water and Wastewater Retail Rates [1] | | |
|---|---|---|
| **Description** | **Water Rates** | **Wastewater Rates** |
| Single-Family Residential Customers: | | |
| Base Charge (All Meter Sizes) | $9.07 | $8.87 |
| Water Consumption/Wastewater Use (per 1,000 Gallons): | | |
| 0 - 7,000 Gallons | $5.17 | $8.67 |
| 7,001 - 14,000 Gallons | 6.47 | 8.67 |
| 14,001 Gallons and Above | 8.06 | 8.67 |
| | | |
| Multi-Family Residential: | | |
| Base Fee (per Dwelling Unit) | $7.26 | $7.09 |
| Water Consumption/Wastewater Use (per 1,000 Gallons) (per Dwelling Unit): | | |
| 0 - 6,000 Gallons | $5.17 | $8.67 |
| 6,001 - 12,000 Gallons | 6.47 | 8.67 |
| 12,001 Gallons and Above | 8.06 | 8.67 |
| | | |
| Potable Irrigation: | | |
| Base Fee (All Meter Sizes) | $9.07 | N/A |
| Water Consumption (per 1,000 Gallons): | | |
| 0 – 7,000 Gallons | $6.47 | N/A |
| 7,001 Gallons and Above | 8.06 | N/A |
| | | |
| Commercial/Non-Residential: | | |
| Base Fee (per Domestic Service Line Size): | | |
| 3/4-Inch Meter | $9.07 | $8.87 |
| 1-Inch Meter | 15.15 | 14.80 |
| 1.5-Inch Meter | 30.23 | 29.53 |
| 2-Inch Meter | 48.38 | 47.27 |
| 3-Inch Meter | 90.77 | 88.68 |
| 4-Inch Meter | 151.32 | 147.81 |
| 6-Inch Meter | 302.55 | 295.54 |
| 8-Inch Meter | 484.11 | 472.89 |
| 10-Inch Meter | 695.97 | 679.84 |
| Water Consumption / Wastewater Use (per 1,000 Gallons) (All Usage) | $5.60 | $9.52 |

[1] The calculations of the proposed water and wastewater monthly retail service rates can be seen in further detail on Tables 2-1 and 2-2 at the end of this report.

## RETAIL RATE COMPARISONS

In order to provide additional information to the City regarding the effects of the recommended change in rates for water and wastewater service, an analysis to illustrate the impact for a typical residential customer (considered as one ERC) was prepared. The typical or average single-family residential customer used approximately 3,600 gallons per month. It should be noted that utilities in neighboring areas bill consumption in 1,000-gallon increments. In order to provide a comparison of the customer impacts to the City's existing customers and other neighboring utilities, the usage amounts reflected in the customer impact analysis reflect bills rendered at 1,000-gallon increments (the City currently renders bills in 10-gallon increments). The effect of the proposed rate adjustments for Fiscal Year 2021 for the average single-family residential customer would be as follows:

**Comparison of Combined Monthly Water and Wastewater Bills under the Existing and Proposed Rates for Fiscal Year 2022 for Single-family Residential Service [1]**

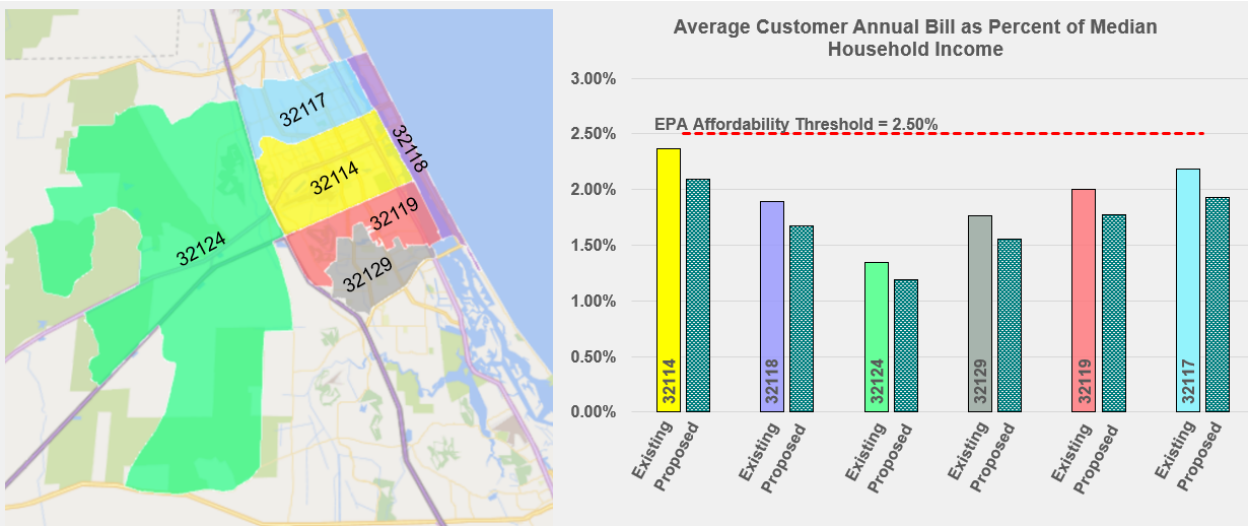
| | Fiscal Year 2022 Rates | | |
|---|---|---|---|
| Monthly Metered Gallons | Existing | Proposed | Difference |
| 0 | $32.89 | $17.94 | $(14.95) |
| 1,000 | 32.89 | 31.78 | (1.11) |
| 2,000 | 48.98 | 45.62 | (3.36) |
| 3,000 | 65.07 | 59.46 | (5.61) |
| 4,000 | 81.16 | 73.30 | (7.86) |
| 5,000 | 97.25 | 87.14 | (10.11) |
| 6,000 | 113.34 | 100.98 | (12.36) |
| 7,000 | 129.43 | 114.82 | (14.61) |
| 8,000 | 145.52 | 129.96 | (15.56) |
| 9,000 | 161.61 | 145.10 | (16.51) |
| 10,000 | 177.70 | 160.24 | (17.46) |
| 11,000 | 193.79 | 175.38 | (18.41) |
| 12,000 | 209.88 | 190.52 | (19.36) |

[1] Amounts shown derived from information provided on Table 2-4 as the end of this report.

As can be seen on the previous table the single-family residential customer class will see a reduction in their monthly bills under the proposed rates. Additionally, it should be noted that the average single-family residential use per month is 3,600 gallons and approximately 92% of these customers' bills are rendered equal to or below 7,000 gallons per month. On average almost all residential bills rendered will reflect a reduction in their monthly bill for service. This reduction will greatly increase the affordability of the City's water and wastewater services to all its single-family customers and provide affordable service to the City most impoverished and vulnerable citizens.

Another aspect that was analyzed by Raftelis in the development of the proposed rates was affordability. Specifically, developing rates that provide affordable service to the City's most vulnerable citizens. The United States Environmental Protection Agency ("EPA") has recently published an affordability target equal to or less than 2.5% of a jurisdiction's median household income; by which, service is considered unaffordable if its annual cost is above 2.5% of the median household income. Raftelis calculated this metric under both the existing and proposed rates for each zip code within the City jurisdictional boundaries at 3,500 gallons of monthly use. This analysis found that the proposed rates significantly

increased the affordability of service in all zip codes. It should be noted that Zip Code 32114 had the lowest median household income of approximately $32,900. The proposed rates reduced the average annual bill at 3,000 gallons of monthly use from 2.37% to 2.17% of the median household income, which is a significant improvement to affordability and benefit to the City's most economically stressed customers. A summary of this analysis is presented on the following page:

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In addition, a survey of other neighboring utilities levels of monthly user rates charged to residential single-family 3/4-inch metered customers for water and wastewater service was compiled within Tables 2-5, 2-6, and 2-7 at the end of this report and is summarized below:

| Comparison of Single-Family Residential Monthly Water and Wastewater Bill [1] [2] | | | | | | |
|---|---|---|---|---|---|---|
| | Monthly Gallons of Water Consumption and Wastewater Use | | | | | |
| | **0** | **1,000** | **3,000 [3]** | **4,000** | **5,000** | **10,000** |
| **City of Daytona Beach:** | | | | | | |
| Current Rates – FY 2021 | $32.89 | $32.89 | $65.07 | $81.16 | $97.25 | $177.70 |
| **Proposed (Restructured) Rates – FY 2022** | **17.94** | **31.78** | **59.46** | **73.30** | **87.14** | **160.24** |
| | | | | | | |
| **Other Neighboring Utilities: (2021 Rates)** | | | | | | |
| Brevard County | $39.34 | $44.02 | $53.38 | $63.44 | $73.50 | $128.66 |
| City of DeLand | 37.02 | 44.05 | 58.11 | 65.14 | 72.17 | 114.52 |
| City of Deltona | 35.39 | 54.74 | 93.44 | 112.79 | 132.14 | 265.24 |
| City of Edgewater | 34.12 | 44.41 | 70.43 | 86.16 | 101.89 | 190.34 |
| City of Holly Hill | 26.38 | 33.45 | 57.82 | 75.12 | 92.42 | 184.92 |
| City of Melbourne | 19.83 | 31.25 | 54.09 | 65.51 | 76.93 | 134.03 |
| New Smyrna Beach Utilities | 30.26 | 35.26 | 45.26 | 50.57 | 55.88 | 85.31 |
| City of Orange City | 36.60 | 49.19 | 74.37 | 86.96 | 99.55 | 160.74 |
| City of Ormond Beach | 34.87 | 34.87 | 42.48 | 50.09 | 57.70 | 98.11 |
| City of Palm Coast | 36.09 | 45.66 | 64.80 | 74.37 | 83.94 | 125.01 |
| Town of Ponce Inlet | 34.63 | 40.07 | 57.95 | 70.39 | 82.83 | 145.03 |
| City of Port Orange | 21.60 | 27.43 | 41.49 | 49.72 | 57.95 | 99.10 |
| Seminole County | 37.02 | 43.40 | 56.16 | 62.54 | 68.92 | 100.82 |
| City of South Daytona | 38.55 | 38.55 | 70.17 | 85.98 | 101.79 | 162.93 |
| City of Titusville | 25.02 | 36.18 | 58.50 | 69.66 | 80.82 | 144.87 |
| Volusia County | 37.65 | 46.67 | 64.71 | 73.73 | 82.75 | 132.65 |
| **Other Florida Utilities' Average** | $32.77 | $40.58 | $60.20 | $71.39 | $82.57 | $142.02 |

[1] Unless otherwise noted, amounts shown reflect residential rates in effect January 2021 and are exclusive of taxes or franchise fees, if any, that may be charged by a local government in addition to the rates for utility service and reflect rates charged for inside-the-City service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

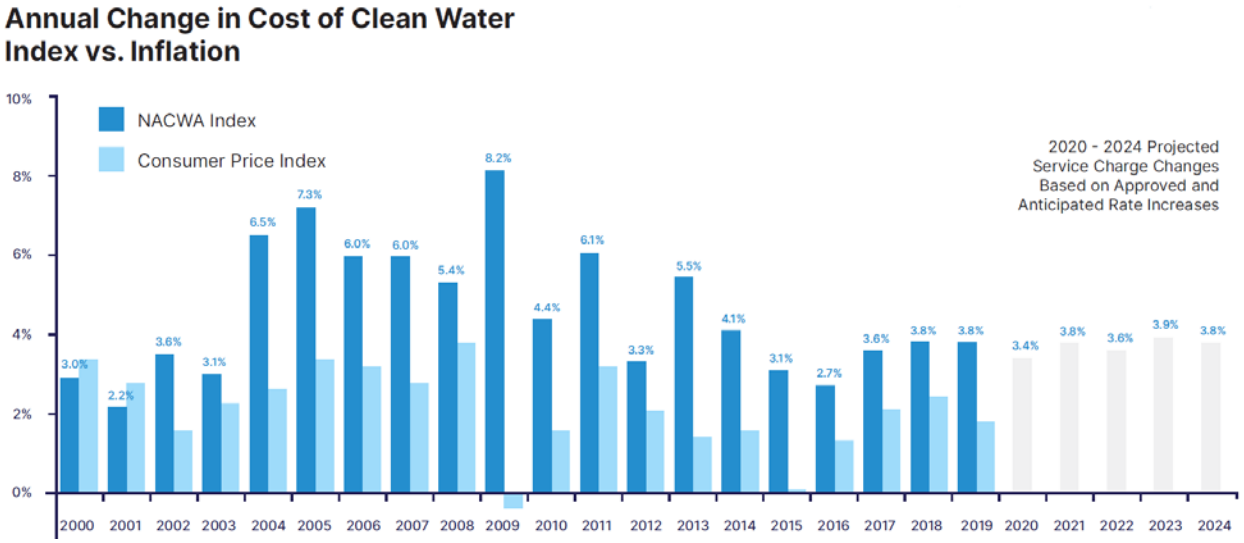
[2] Amounts shown derived from information included on Tables 2-5, 2-6, and 2-7 at the end of this report.

[3] Reflects average usage of a typical single-family residential customer with both water and wastewater service located inside the corporate limits of the City of Daytona Beach.

As can be seen on the previous table, the average bills produced from the existing rates that have been adopted by the City for the Fiscal Year 2021 are comparable but slightly above the average of other neighboring utilities surveyed. The bills rendered under the proposed Fiscal Year 2022 rates will reduce the total charges to the typical single-family residential customer and bring the average bill below the other neighboring utilities surveyed ($59.46 vs. $60.20). Additionally, it should be mentioned that many of the neighboring utilities will be increasing their rates during the next ten (10) months, which will further improve the comparability of the proposed rates upon implementation (October 1, 2021).

To provide additional information to the City and its stakeholders with regards to historical and projected increases to the cost of water and wastewater services nationwide, Raftelis has included the following chart which presents the Cost of Clean Water Index as published by the National Association of Clean Water Agencies. The Cost of Clean Water Index is a measure of the average annual rate adjustments for 176 surveyed utilities and provides an estimate for future adjustments in the industry, in addition the chart

identifies the historical change in the Consumer Price Index, which is generally considered as a reasonable tracking of inflation:




As can be seen above the Cost of Clean Water Index has historically been higher than inflation and is projected to range between 3.4% and 3.9% during the next five years. Raftelis, believes that this trend is directly related to the need of water and wastewater utilities to replace aging infrastructure and maintain compliance with regulations. Additionally, it should be noted that the Utility does not plan to adjust rates for inflation for the upcoming Fiscal Year 2022 and plans to not restart inflationary adjustments until October 1, 2023 (beginning of Fiscal Year 2023). By October 1, 2023, it is likely that many of the City's neighboring utilities will have adjusted rates twice (with the onset of Fiscal Year 2022 and Fiscal Year 2023). Raftelis believes this policy of holding rates flat until Fiscal Year 2023 will further improve the comparability of the City's rates and will bring the cost of a combined water and wastewater bill further below the average of the surveyed neighboring utilities.

## REVENUE COLLECTION ATTRIBUTES

In order to provide additional information to the City regarding the effects of the recommended change in rates for water and wastewater service, an analysis to illustrate the changes the proposed rates will have to revenue collection between services, rate types, and customer classes. Additionally, this analysis was prepared to validate that the proposed rates were designed to collect the same overall amount of rate revenues as the existing rates; this is often referred to as "Revenue Neutral" rate adjustment. It should be mentioned that at the time that this analysis was performed the Fiscal Year 2019 was the most recently completed fiscal year for with the City had prepared and published the Comprehensive Annual Financial Report ("CAFR"). In order to provide further validation of the billing statistics which served as the basis for the analysis it was decided that Fiscal Year 2019 would be the Test Year for the development of the proposed rates on a revenue neutral basis. The comparisons shown below are based on the revenues, billing statistics, and rates for Fiscal Year 2019.

Raftelis analyzed the existing system revenues in order to calculate the level of revenue stability provided by the existing rate structure. It was identified that the existing rates collect approximately 9.7% of the total

revenues from the base fees, which is considered by Raftelis to be low and should be increased with the implementation of the proposed rates. Specifically, under the existing rate structure, the level of the revenue collected has a higher correlation to the total water consumed by the City's customers. This became apparent during March 2020, when hotels within the City's jurisdictional boundaries were restricted or underutilized because of the COVID-19 pandemic, the decline in sales to these customers had a direct effect on the System rate revenue collections. The proposed rates were designed to increase the revenue recovered from the base fees, while still providing affordable service to the City's residential customer class. A comparison of the revenue recovery by charge is shown below:

| Comparison of Monthly Retail Rate Type Revenue Collection [1] | | |
|---|---|---|
| **Rate Type** | **Existing Rates** | **Proposed Rates** |
| Amount of Revenues | | |
| Base Fees | $4,666,501 | $9,993,763 |
| Volumetric Fees | 42,950,983 | 38,065,949 |
| Total Amount of Revenues | $47,617,484 | $48,059,712 |
| | | |
| Percentage of Revenues | | |
| Base Fees | 9.8% | 20.8% |
| Volumetric Fees | 90.2% | 79.2% |

[1] Amounts shown based on Fiscal Year 2019 customer billing statistics and include all customers regardless of zoning.

As can be seen above the amount of revenue estimated to be collected from the base fees is projected to increase from 9.8% to 20.8%. Raftelis believes this more adequately supports the need to have a level of revenue stability in the recovery of cost yet still provides affordable service to the City's most vulnerable citizens. The proposed base rates are also more comparable to the base rate levels of the surveyed utilities as shown on Tables 2-7, 2-8, and 2-9 at the end of Section 2 of the report.

Additionally, Raftelis prepared a comparison of the revenues collected from each customer class in order to illustrate the changes to each class individually. It should be noted that the City's existing rates do not differentiate by customer class (e.g., Single-Family, Multi-Family, Commercial, etc.) since all customers are billed based on their meter size. One metric which is typically used to compare cost recovery amongst customer classes is the average revenue collected per 1,000 gallons of metered water and wastewater for each class type. The chart below provides a comparison of the different customer classes:

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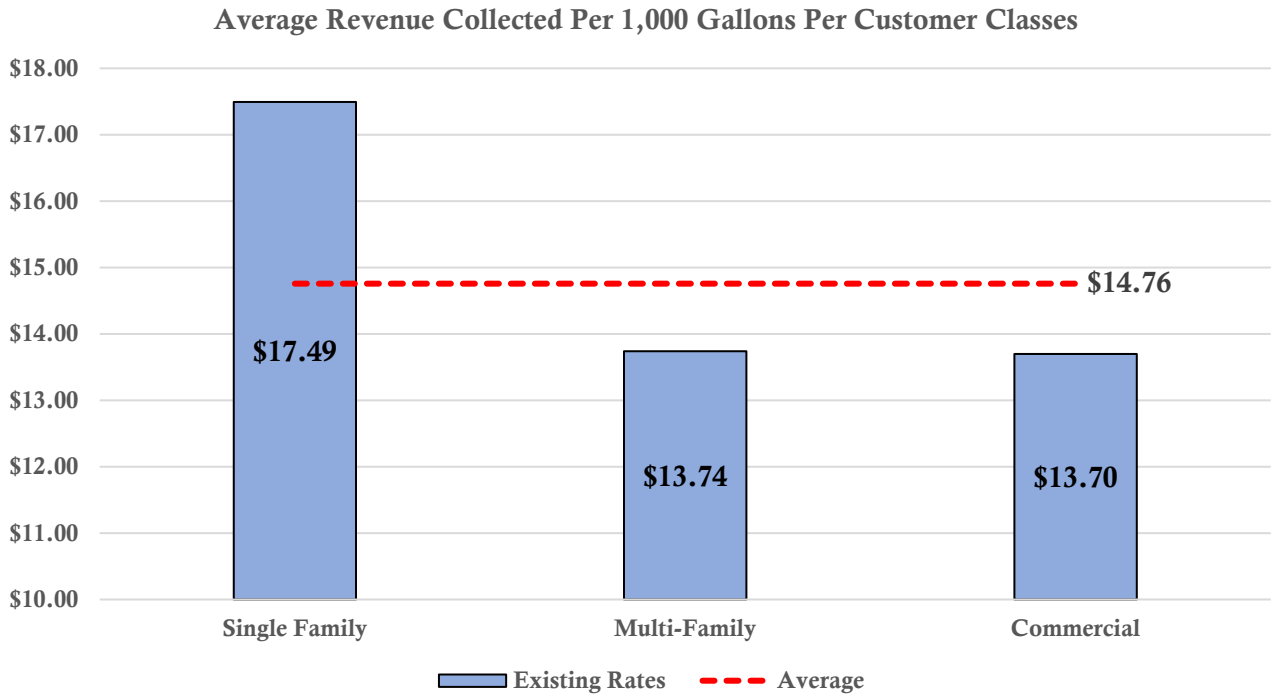


As can be seen above the Single-Family Residential Customers are paying on average $17.49 for each 1,000 gallons of water delivered and wastewater treated, which is approximately 19% greater than the average for all customers ($14.76). Based on our experience, it is typical for commercial customers to have a lower average cost as compared to residential service types (both single-family and multi-family); this often occurs because those customers consume more water per ERC and deliver more wastewater which spreads the cost of their base fee over more water / wastewater billed sales units (lowering the average). Additionally, it should be noted that the commercial class generally uses water on a more level and consistent basis during a typical day. Residential classes typically have peak usage periods during certain hours of the day (7:00 am-9:00 am and 6:00 pm–9:00 pm), which typically coincides with residential occupancy and irrigation demands which is also consistent with the System's peak hourly demands. These peak hourly demands are recognized in the sizing of the transmission and distribution systems, which must be designed to handle the customers peak contributions and, therefore, these customers should generally be charged a higher amount to recognize the increase costs of oversizing the conveyance system. Because of this it is typical to see residential service pay a higher average cost compared to the commercial class; however, we typically see single-family and multi-family residential customer classes exhibiting an average unit rate that is consistent between the two classes. The proposed rates produced an average rate of $16.08 and $16.17 for the single-family and multi-family residential customer classes respectively (within $0.09 of each other) and the commercial classes' average rate increased to $13.82.

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In order to provide further information with regard to the changes amongst the customer classes, Raftelis prepared a comparison of the overall revenue collected by class under the existing and proposed rates which is shown below and can be seen in further detail on Table 2-3 at the end of this Report:

| Comparison of Monthly Retail Rate Revenues by Class [1] | | | |
|---|---|---|---|
| Customer Class | Existing Rates | Proposed Rates | Difference |
| Single-Family Residential | $16,083,846 | $14,385,962 | ($1,697,884) |
| | | | |
| Multi-Family Residential | 12,710,713 | 14,897,515 | $2,186,802 |
| | | | |
| Commercial | 18,822,925 | 18,776,234 | (46,691) |

[1] Amounts shown derived from information provided on Table 2-3 at the end of this Report.

As can be seen above the single-family residential customer class in total will see a reduction to their overall charges equal to approximately (10.6%); the multi-family customer class will see in an increase to their overall charges equal to approximately 17.2%; and the commercial customer class is not projected to be impacted as the overall revenue change is approximately (0.2%).

## PROPOSED FISCAL YEAR 2022 RECLAIMED WATER RATES

The City requested as a component of this Study that Raftelis calculate the cost of providing reclaimed water service to the City's customers. The City currently provides two types of reclaimed water service: i) high pressure service, which is generally provided to single-family residential customers which the City has installed reclaimed water mains to service the ultimate customers properties; and ii) low pressure service, which is generally provided to large volume users such as golf courses or other commercial customers who provide their own on-site (wet weather) storage facilities and irrigation pumping / pressure systems. Recognizing that the cost of providing each of these services are different, Raftelis has designed rates for each service. Currently, the City charges a single rate per irrigable acre for each customer parcel, regardless of whether the service is high or low pressure. Additionally, the City bills a minimum of one acre per customer (e.g., residential customer that is located on a quarter acre parcel is billed for one acre). In order to recognize that reclaimed water is becoming a greater water resource, Raftelis is recommending that the meter all reclaimed water services and bill a similar structure as potable water with a base fee and volumetric rate per 1,000 gallons of metered reclaimed water.

In order to recover the costs of metering reclaimed water service which is assumed to be the same whether a prospective customer is provided high or low pressure service; Raftelis has calculated the base fees by meter size which are estimated to recover: i) the cost of the meter, meter vault, back-flow preventor, and other miscellaneous appurtenances required to provide metered service; ii) the cost of monthly metering and billing; and iii) the cost of bi-annual backflow preventor inspections and testing (which is required for all potable water service lines on a parcel which also has reclaimed water service). The following summarizes the proposed base fees for both low pressure and high pressure reclaimed water service:

**(Remainder of page intentionally left blank)**

| Summary of Recommended Reclaimed Water Base Fees | |
|---|---|
| **Meter Size** | **Reclaimed Water Rates– Fiscal Year 2022** |
| Base Fee – per Meter Size: | |
| 1-inch | $6.03 |
| 2-inch | 11.18 |
| 4-inch | 51.08 |
| 6-inch | 62.40 |
| 8-inch | 106.40 |
| 10-inch | 124.97 |

Additionally, Raftelis has calculated the annual operating expenditures required to provide both high pressure and low pressure reclaimed water service. The primary difference between the two services is related to the operations and maintenance of the reclaimed water distribution system. The City budgets all of the reclaimed water distribution system costs in a single division and for the calculation of low pressure service, the costs budgeted for the Reuse Distribution Division have been removed, as these costs only provide benefit to customers receiving high pressure service. In addition to recovering the direct costs of operations, the rates have been adjusted to recover the costs of required transfers including the: i) 10.0% payment-in-lieu-of-taxes transfer to the General Fund; ii) 5.0% Renewal, Replacement, and Improvement Fund transfer; and iii) 8.0% Renewal, Replacement, and Improvement Fund transfer. As shown on Table 4-4, the following low pressure and high pressure volumetric reclaimed water rates per 1,000 gallons was determined:

| Summary of Recommended Reclaimed Water Volumetric Rates | |
|---|---|
| **Meter Size** | **Reclaimed Water Rates – Fiscal Year 2022** |
| Volumetric Rate – per 1,000 Gallons: | |
| High Pressure Service | $1.52 |
| Low Pressure Service | 1.10 |

It has been identified that it will take the City some time to upgrade the metering systems for certain reclaimed water customers in order to apply the proposed rates. In order bill all customers under the same rate structure whether or not the City has enabled meter reading abilities, Raftelis has calculated flat rate charges to be utilized temporarily until such time that a customer can be provided metered service. The monthly flat rate charges were calculated to recover the cost of the base charge and an estimated amount of reclaimed water service. For all single-family residential customers receiving unmetered high pressure reclaimed water service it is recommended the City bill them $15.15 per month, which recovers the cost of a 1-inch meter base fee and the cost of 6,000 gallons of high pressure reclaimed water ($6.03+[$1.52×6]=$15.15). For all other customers receiving unmetered reclaimed water service in is recommended the City bill them $17.78 per irrigable acre per month, which recovers the cost of a 2-inch meter base fee and the cost of 6,000 gallons of low pressure reclaimed water ($11.18+[$1.10×6]=$17.78).

## PROPOSED FISCAL YEAR 2022 RAW WATER RATES

The City provides raw water service to several industrial customers. The existing raw water rates have not been formally reviewed in at least the last 15 years and any potential under recovery the existing raw water rates would require additional funding from another source (e.g., retail water and wastewater rate revenues). Currently, the City charges for raw water service by a flat base fee of $15.17 per month and a commodity fee of $0.50 per 1,000 gallons of metered raw water. The City requested that as a component of this Study, that Raftelis calculate and propose raw water rates. Utilizing the identified water system primary operating expenditures is summarized on Table 4-1 at the end of this Report, Raftelis identified the water primary costs that do not benefit a raw water customer since no treatment is required for service. Specifically, the cost of operating the City's Ralph Brennan Water Treatment Facility provides no benefit to a raw water customer (e.g., water treatment expenses). This cost was removed from the calculation of the raw water rates, which can be seen in greater detail on Table 4-9 at the end of this Report. Based on that analysis it is recommended that the City adjust the commodity fee to $0.88 per 1,000 gallons. It is recommended that the base fee be charged consistently to the potable water base fees since the requirements to provide high pressure raw water service are consistent with providing high pressure potable water service.

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**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Design of Proposed Monthly Retail Water Base Charges and Volumetric Rates**

| Line No. | Description | | Average Annual Accounts Zone 0 Inside City | Zone 1 Outside Mainland | Zone 2 Outside Island | Total System | Equivalent Residential Unit Factors (Rate Design Only) Zone 0 Inside City | Zone 1 Outside Mainland | Zone 2 Outside Island |
|---|---|---|---|---|---|---|---|---|---|
| | **Base Charge Units** | | | | | | | | |
| | SINGLE FAMILY RESIDENTIAL | | | | | | | | |
| 1 | 3/4-Inch Meter | | 17,371 | 2,592 | 175 | 20,138 | 1.00 | 1.00 | 1.00 |
| 2 | 1-Inch Meter | | 432 | 11 | 10 | 454 | 1.00 | 1.00 | 1.00 |
| 3 | 1.5-Inch Meter | | 112 | 1 | 2 | 115 | 1.00 | 1.00 | 1.00 |
| 4 | 2-Inch Meter | | 136 | 0 | 0 | 136 | 1.00 | 1.00 | 1.00 |
| 5 | 3-Inch Meter | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 1.00 |
| 6 | 4-Inch Meter | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 1.00 |
| 7 | 6-Inch Meter | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 1.00 |
| 8 | 8-Inch Meter | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 1.00 |
| 9 | Total Average Annual Accounts | | 18,052 | 2,604 | 187 | 20,843 | | | |
| 10 | Total Equivalent Residential Units (Rate Design Only) | | 18,052 | 2,604 | 187 | 20,843 | | | |
| | MULTI-FAMILY RESIDENTIAL | | | | | | | | |
| 11 | 3/4-Inch Meter | | 950 | 8 | 15 | 974 | 0.00 | 0.00 | 0.00 |
| 12 | 1-Inch Meter | | 200 | 7 | 17 | 224 | 0.00 | 0.00 | 0.00 |
| 13 | 1.5-Inch Meter | | 73 | 1 | 17 | 91 | 0.00 | 0.00 | 0.00 |
| 14 | 2-Inch Meter | | 139 | 6 | 10 | 155 | 0.00 | 0.00 | 0.00 |
| 15 | 3-Inch Meter | | 13 | 1 | 5 | 19 | 0.00 | 0.00 | 0.00 |
| 16 | 4-Inch Meter | | 55 | 2 | 8 | 66 | 0.00 | 0.00 | 0.00 |
| 17 | 6-Inch Meter | | 49 | 0 | 2 | 51 | 0.00 | 0.00 | 0.00 |
| 18 | 8-Inch Meter | | 7 | 0 | 1 | 8 | 0.00 | 0.00 | 0.00 |
| 19 | Total Average Annual Accounts | | 1,487 | 25 | 76 | 1,587 | | | |
| 20 | Average Annual Dwelling Units (Apartments and Condos) | | 27,135 | 764 | 2,576 | 30,474 | 0.80 | 0.80 | 0.80 |
| 21 | Total Equivalent Residential Units (Rate Design Only) | | 21,708 | 611 | 2,060 | 24,379 | | | |
| | COMMERCIAL | | | | | | | | |
| 22 | 3/4-Inch Meter | | 801 | 403 | 70 | 1,274 | 1.00 | 1.00 | 1.00 |
| 23 | 1-Inch Meter | | 352 | 25 | 24 | 401 | 1.67 | 1.67 | 1.67 |
| 24 | 1.5-Inch Meter | | 195 | 7 | 13 | 215 | 3.33 | 3.33 | 3.33 |
| 25 | 2-Inch Meter | | 336 | 15 | 8 | 359 | 5.33 | 5.33 | 5.33 |
| 26 | 3-Inch Meter | | 57 | 1 | 0 | 58 | 10.00 | 10.00 | 10.00 |
| 27 | 4-Inch Meter | | 98 | 1 | 3 | 102 | 16.67 | 16.67 | 16.67 |
| 28 | 6-Inch Meter | | 42 | 3 | 1 | 46 | 33.33 | 33.33 | 33.33 |
| 29 | 8-Inch Meter | | 26 | 3 | 0 | 29 | 53.33 | 53.33 | 53.33 |
| 30 | 10-Inch Meter | | 15 | 0 | 0 | 15 | 76.67 | 76.67 | 76.67 |
| 31 | Total Average Annual Accounts | | 1,922 | 458 | 119 | 2,500 | | | |
| 32 | Total Equivalent Residential Units (Rate Design Only) | | 9,979 | 834 | 281 | 11,094 | | | |
| | Total System | | | | | | | | |
| 33 | Total Average Annual Accounts | | 21,461 | 3,087 | 382 | **24,931** | | | |
| 34 | Total Equivalent Residential Units (Rate Design Only) | | 49,739 | 4,049 | 2,528 | **56,317** | | | |
| | **Volumetric Rate Units** | | | | | | | | |
| | SINGLE FAMILY RESIDENTIAL | | | | | | | | |
| 35 | Tier 1 | 7,000 | 633,356 | 91,293 | 5,522 | 730,171 | 1.00 | 1.00 | 1.00 |
| 36 | Tier 2 | 7,000 | 64,889 | 3,999 | 635 | 69,523 | 1.25 | 1.25 | 1.25 |
| 37 | Tier 3 | 99,999,999 | 122,841 | 1,458 | 1,685 | 125,984 | 1.56 | 1.56 | 1.56 |
| 38 | Total Metered Flow | | 821,086 | 96,750 | 7,842 | 925,678 | | | |
| 39 | Total Equivalent Flow (Rate Design Only) | | 905,876 | 98,566 | 8,941 | 1,013,383 | | | |
| | MULTI-FAMILY RESIDENTIAL | | | | | | | | |
| 40 | Tier 1 | 6,000 | 759,733 | 7,503 | 27,312 | 794,548 | 1.00 | 1.00 | 1.00 |
| 41 | Tier 2 | 6,000 | 32,592 | 9,662 | 59,943 | 102,197 | 1.25 | 1.25 | 1.25 |
| 42 | Tier 3 | 99,999,999 | 69,658 | 0 | 0 | 69,658 | 1.56 | 1.56 | 1.56 |
| 43 | Total Metered Flow | | 861,983 | 17,165 | 87,255 | 966,403 | | | |
| 44 | Total Equivalent Flow (Rate Design Only) | | 909,010 | 19,587 | 102,282 | 1,030,879 | | | |
| | COMMERCIAL | | | | | | | | |
| 45 | All Consumption | N/A | 1,293,643 | 58,578 | 40,937 | 1,393,158 | 1.08 | 1.13 | 1.13 |
| 46 | Total Metered Flow | | 1,293,643 | 58,578 | 40,937 | 1,393,158 | | | |
| 47 | Total Equivalent Flow (Rate Design Only) | | 1,400,895 | 66,193 | 46,259 | 1,513,347 | | | |
| 48 | Total Metered Flow | | 2,976,712 | 172,493 | 136,034 | **3,285,239** | | | |
| 49 | Total Equivalent Flow (Rate Design Only) | | 3,215,781 | 184,346 | 157,481 | **3,557,608** | | | |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Design of Proposed Monthly Retail Water Base Charges and Volumetric Rates**

| Line No. | Description | | Rates - FY2019 Equivalent Zone 0 Inside City | Rates - FY2019 Equivalent Zone 1 Outside Mainland | Rates - FY2019 Equivalent Zone 2 Outside Island | Existing Revenues Zone 0 Inside City | Existing Revenues Zone 1 Outside Mainland | Existing Revenues Zone 2 Outside Island | Proposed Revenues Zone 0 Inside City | Proposed Revenues Zone 1 Outside Mainland | Proposed Revenues Zone 2 Outside Island |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Base Charge Units** | | | | | | | | | | |
| | SINGLE FAMILY RESIDENTIAL | | | | | | | | | | |
| 1 | 3/4-Inch Meter | | $ 8.43 | $ 8.43 | $ 8.43 | $ 2,368,072 | $ 441,634 | $ 31,755 | $ 1,756,308 | $ 262,035 | $ 17,718 |
| 2 | 1-Inch Meter | | 8.43 | 8.43 | 8.43 | 58,947 | 1,874 | 1,827 | 43,719 | 1,112 | 1,019 |
| 3 | 1.5-Inch Meter | | 8.43 | 8.43 | 8.43 | 15,291 | 170 | 362 | 11,340 | 101 | 202 |
| 4 | 2-Inch Meter | | 8.43 | 8.43 | 8.43 | 24,818 | - | - | 13,784 | - | - |
| 5 | 3-Inch Meter | | 8.43 | 8.43 | 8.43 | - | - | - | - | - | - |
| 6 | 4-Inch Meter | | 8.43 | 8.43 | 8.43 | - | - | - | - | - | - |
| 7 | 6-Inch Meter | | 8.43 | 8.43 | 8.43 | - | - | - | - | - | - |
| 8 | 8-Inch Meter | | 8.43 | 8.43 | 8.43 | - | - | - | - | - | - |
| 9 | Total Average Annual Accounts | | | | | $ 2,467,127 | $ 443,679 | $ 33,945 | $ 1,825,151 | $ 263,248 | $ 18,940 |
| 10 | Total Equivalent Residential Units (Rate Design Only) | | | | | | | | | | |
| | MULTI-FAMILY RESIDENTIAL | | | | | | | | | | |
| 11 | 3/4-Inch Meter | | $ - | $ - | $ - | $ 129,527 | $ 1,377 | $ 2,763 | $ - | $ - | $ - |
| 12 | 1-Inch Meter | | - | - | - | 27,287 | 1,221 | 3,096 | - | - | - |
| 13 | 1.5-Inch Meter | | - | - | - | 9,997 | 170 | 3,080 | - | - | - |
| 14 | 2-Inch Meter | | - | - | - | 25,258 | 1,365 | 2,420 | - | - | - |
| 15 | 3-Inch Meter | | - | - | - | 2,382 | 228 | 1,230 | - | - | - |
| 16 | 4-Inch Meter | | - | - | - | 10,073 | 455 | 1,977 | - | - | - |
| 17 | 6-Inch Meter | | - | - | - | 8,935 | - | 484 | - | - | - |
| 18 | 8-Inch Meter | | - | - | - | 1,214 | - | 242 | - | - | - |
| 19 | Total Average Annual Accounts | | | | | | | | | | |
| 20 | Average Annual Dwelling Units (Apartments and Condos) | | $ 6.74 | $ 6.74 | $ 6.74 | $ - | $ - | $ - | $ 2,194,711 | $ 61,793 | $ 208,319 |
| 21 | Total Equivalent Residential Units (Rate Design Only) | | | | | $ 214,672 | $ 4,817 | $ 15,293 | $ 2,194,711 | $ 61,793 | $ 208,319 |
| | COMMERCIAL | | | | | | | | | | |
| 22 | 3/4-Inch Meter | | $ 8.43 | $ 8.43 | $ 8.43 | $ 109,170 | $ 68,714 | $ 12,669 | $ 80,967 | $ 40,770 | $ 7,069 |
| 23 | 1-Inch Meter | | 14.07 | 14.07 | 14.07 | 47,916 | 4,317 | 4,394 | 59,348 | 4,277 | 4,094 |
| 24 | 1.5-Inch Meter | | 28.06 | 28.06 | 28.06 | 26,616 | 1,164 | 2,401 | 65,736 | 2,301 | 4,461 |
| 25 | 2-Inch Meter | | 44.91 | 44.91 | 44.91 | 61,181 | 3,394 | 1,936 | 181,109 | 8,038 | 4,311 |
| 26 | 3-Inch Meter | | 84.25 | 84.25 | 84.25 | 10,331 | 228 | - | 57,376 | 1,011 | - |
| 27 | 4-Inch Meter | | 140.45 | 140.45 | 140.45 | 17,901 | 228 | 726 | 165,730 | 1,685 | 5,056 |
| 28 | 6-Inch Meter | | 280.81 | 280.81 | 280.81 | 7,691 | 683 | 242 | 142,373 | 10,109 | 3,370 |
| 29 | 8-Inch Meter | | 449.32 | 449.32 | 449.32 | 4,748 | 683 | - | 140,637 | 16,176 | - |
| 30 | 10-Inch Meter | | 645.97 | 645.97 | 645.97 | 2,715 | - | - | 115,628 | - | - |
| 31 | Total Average Annual Accounts | | | | | $ 288,269 | $ 79,409 | $ 22,368 | $ 1,008,904 | $ 84,367 | $ 28,361 |
| 32 | Total Equivalent Residential Units (Rate Design Only) | | | | | | | | | | |
| | Total System | | | | | $ 2,970,068 | $ 527,905 | $ 71,606 | $ 5,028,766 | $ 409,408 | $ 255,621 |
| 33 | Total Average Annual Accounts | | | | | | | | | | |
| 34 | Total Equivalent Residential Units (Rate Design Only) | | | | | | | | | | |
| | **Volumetric Rate Units** | | | | | | | | | | |
| | SINGLE FAMILY RESIDENTIAL | | | | | | | | | | |
| 35 | Tier 1 | 7,000 | $ 4.80 | $ 4.80 | $ 4.80 | $ 3,527,793 | $ 635,399 | $ 40,863 | $ 3,040,975 | $ 438,331 | $ 26,513 |
| 36 | Tier 2 | 7,000 | 6.00 | 6.00 | 6.00 | 361,432 | 27,833 | 4,699 | 389,657 | 24,014 | 3,813 |
| 37 | Tier 3 | 99,999,999 | 7.48 | 7.48 | 7.48 | 684,224 | 10,148 | 12,469 | 918,810 | 10,905 | 12,603 |
| 38 | Total Metered Flow | | | | | $ 4,573,449 | $ 673,380 | $ 58,031 | $ 4,349,442 | $ 473,251 | $ 42,930 |
| 39 | Total Equivalent Flow (Rate Design Only) | | | | | | | | | | |
| | MULTI-FAMILY RESIDENTIAL | | | | | | | | | | |
| 40 | Tier 1 | 6,000 | $ 4.80 | $ 4.80 | $ 4.80 | $ 4,231,713 | $ 52,221 | $ 202,109 | $ 3,647,757 | $ 36,025 | $ 131,135 |
| 41 | Tier 2 | 6,000 | 6.00 | 6.00 | 6.00 | 181,537 | 67,248 | 443,578 | 195,714 | 58,020 | 359,956 |
| 42 | Tier 3 | 99,999,999 | 7.48 | 7.48 | 7.48 | 387,995 | - | - | 521,019 | - | - |
| 43 | Total Metered Flow | | | | | $ 4,801,245 | $ 119,468 | $ 645,687 | $ 4,364,490 | $ 94,045 | $ 491,091 |
| 44 | Total Equivalent Flow (Rate Design Only) | | | | | | | | | | |
| | COMMERCIAL | | | | | | | | | | |
| 45 | All Consumption | N/A | $ 5.20 | $ 5.43 | $ 5.43 | $ 7,205,592 | $ 407,703 | $ 302,934 | $ 6,726,211 | $ 317,818 | $ 222,106 |
| 46 | Total Metered Flow | | | | | $ 7,205,592 | $ 407,703 | $ 302,934 | $ 6,726,211 | $ 317,818 | $ 222,106 |
| 47 | Total Equivalent Flow (Rate Design Only) | | | | | | | | | | |
| 48 | Total Metered Flow | | | | | $ 16,580,286 | $ 1,200,551 | $ 1,006,652 | $ 15,440,144 | $ 885,113 | $ 756,126 |
| 49 | Total Equivalent Flow (Rate Design Only) | | | | | **$ 19,550,354** | **$ 1,728,456** | **$ 1,078,258** | **$ 20,468,910** | **$ 1,294,521** | **$ 1,011,747** |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Design of Proposed Monthly Retail Wastewater Base Charges and Volumetric Rates**

| Line No. | Description | | Average Annual Accounts Zone 0 Inside City | Zone 1 Outside Mainland | Zone 2 Outside Island | Total System | Equivalent Residential Unit Factors (Rate Design Only) Zone 0 Inside City | Zone 1 Outside Mainland | Zone 2 Outside Island | Rates - FY2019 Equivalent Zone 0 Inside City | Zone 1 Outside Mainland | Zone 2 Outside Island |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Base Charge Units** | | | | | | | | | | | |
| | SINGLE FAMILY RESIDENTIAL | | | | | | | | | | | |
| 1 | 3/4-Inch Meter | | 16,069 | 706 | 0 | 16,775 | 1.00 | 1.00 | 1.00 | $ 8.23 | $ 8.23 | $ 8.23 |
| 2 | 1-Inch Meter | | 295 | 0 | 0 | 295 | 1.00 | 1.00 | 1.00 | 8.23 | 8.23 | 8.23 |
| 3 | 1.5-Inch Meter | | 90 | 0 | 0 | 90 | 1.00 | 1.00 | 1.00 | 8.23 | 8.23 | 8.23 |
| 4 | 2-Inch Meter | | 105 | 0 | 0 | 105 | 1.00 | 1.00 | 1.00 | 8.23 | 8.23 | 8.23 |
| 5 | 3-Inch Meter | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 1.00 | 8.23 | 8.23 | 8.23 |
| 6 | 4-Inch Meter | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 1.00 | 8.23 | 8.23 | 8.23 |
| 7 | 6-Inch Meter | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 1.00 | 8.23 | 8.23 | 8.23 |
| 8 | 8-Inch Meter | | 0 | 0 | 0 | 0 | 1.00 | 1.00 | 1.00 | 8.23 | 8.23 | 8.23 |
| 9 | Total Average Annual Accounts | | 16,559 | 706 | 0 | 17,265 | | | | | | |
| 10 | Total Equivalent Residential Units (Rate Design Only) | | 16,559 | 706 | 0 | 17,265 | | | | | | |
| | MULTI-FAMILY RESIDENTIAL | | | | | | | | | | | |
| 11 | 3/4-Inch Meter | | 879 | 2 | 0 | 881 | 0.00 | 0.00 | 0.00 | $ - | $ - | $ - |
| 12 | 1-Inch Meter | | 137 | 0 | 0 | 137 | 0.00 | 0.00 | 0.00 | - | - | - |
| 13 | 1.5-Inch Meter | | 59 | 0 | 0 | 59 | 0.00 | 0.00 | 0.00 | - | - | - |
| 14 | 2-Inch Meter | | 107 | 4 | 0 | 111 | 0.00 | 0.00 | 0.00 | - | - | - |
| 15 | 3-Inch Meter | | 12 | 1 | 0 | 13 | 0.00 | 0.00 | 0.00 | - | - | - |
| 16 | 4-Inch Meter | | 43 | 2 | 0 | 45 | 0.00 | 0.00 | 0.00 | - | - | - |
| 17 | 6-Inch Meter | | 45 | 0 | 0 | 45 | 0.00 | 0.00 | 0.00 | - | - | - |
| 18 | 8-Inch Meter | | 5 | 0 | 0 | 5 | 0.00 | 0.00 | 0.00 | - | - | - |
| 19 | Total Average Annual Accounts | | 1,287 | 9 | 0 | 1,296 | | | | | | |
| 20 | Average Annual Units | | 21,708 | 611 | 0 | 22,319 | 0.80 | 0.80 | 0.80 | $ 6.58 | $ 6.58 | $ 6.58 |
| 21 | Total Equivalent Residential Units (Rate Design Only) | | 17,366 | 489 | 0 | 17,855 | | | | | | |
| | COMMERCIAL | | | | | | | | | | | |
| 22 | 3/4-Inch Meter | | 741 | 110 | 0 | 851 | 1.00 | 1.00 | 1.00 | $ 8.23 | $ 8.23 | $ 8.23 |
| 23 | 1-Inch Meter | | 240 | 1 | 0 | 241 | 1.67 | 1.67 | 1.67 | 13.74 | 13.74 | 13.74 |
| 24 | 1.5-Inch Meter | | 157 | 3 | 0 | 160 | 3.33 | 3.33 | 3.33 | 27.41 | 27.41 | 27.41 |
| 25 | 2-Inch Meter | | 258 | 11 | 0 | 269 | 5.33 | 5.33 | 5.33 | 43.87 | 43.87 | 43.87 |
| 26 | 3-Inch Meter | | 52 | 1 | 0 | 53 | 10.00 | 10.00 | 10.00 | 82.30 | 82.30 | 82.30 |
| 27 | 4-Inch Meter | | 76 | 1 | 0 | 77 | 16.67 | 16.67 | 16.67 | 137.19 | 137.19 | 137.19 |
| 28 | 6-Inch Meter | | 38 | 2 | 0 | 40 | 33.33 | 33.33 | 33.33 | 274.31 | 274.31 | 274.31 |
| 29 | 8-Inch Meter | | 18 | 2 | 0 | 20 | 53.33 | 53.33 | 53.33 | 438.91 | 438.91 | 438.91 |
| 30 | 10-Inch Meter | | 13 | 0 | 0 | 13 | 76.67 | 76.67 | 76.67 | 630.99 | 630.99 | 630.99 |
| 31 | Total Average Annual Accounts | | 1,593 | 131 | 0 | 1,724 | | | | | | |
| 32 | Total Equivalent Residential Units (Rate Design Only) | | 8,050 | 380 | 0 | 8,430 | | | | | | |
| | Total System | | | | | | | | | | | |
| 33 | Total Average Annual Accounts | | 19,439 | 846 | 0 | **20,285** | | | | | | |
| 34 | Total Equivalent Residential Units (Rate Design Only) | | 41,975 | 1,575 | 0 | **43,550** | | | | | | |
| | **Volumetric Rate Units** | | | | | | | | | | | |
| | SINGLE FAMILY RESIDENTIAL | | | | | | | | | | | |
| 35 | Tier 1 | 7,000 | 517,769 | 36,517 | 0 | 554,286 | 1.00 | 1.00 | 1.00 | $ 8.04 | $ 8.04 | $ 8.04 |
| 36 | Tier 2 | 7,000 | 53,047 | 1,600 | 0 | 54,647 | 1.00 | 1.00 | 1.00 | 8.04 | 8.04 | 8.04 |
| 37 | Tier 3 | 99,999,999 | 100,423 | 583 | 0 | 101,006 | 1.00 | 1.00 | 1.00 | 8.04 | 8.04 | 8.04 |
| 38 | Tier 4 | 99,999,999 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | - | - | - |
| 39 | Tier 5 | 99,999,999 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | - | - | - |
| 40 | Total Metered Flow | | 671,239 | 38,700 | 0 | 709,939 | | | | | | |
| 41 | Total Equivalent Flow (Rate Design Only) | | 671,239 | 38,700 | 0 | 709,939 | | | | | | |
| | MULTI-FAMILY RESIDENTIAL | | | | | | | | | | | |
| 42 | Tier 1 | 6,000 | 621,082 | 3,001 | 0 | 624,083 | 1.00 | 1.00 | 1.00 | $ 8.04 | $ 8.04 | $ 8.04 |
| 43 | Tier 2 | 6,000 | 26,644 | 3,865 | 0 | 30,509 | 1.00 | 1.00 | 1.00 | 8.04 | 8.04 | 8.04 |
| 44 | Tier 3 | 99,999,999 | 56,945 | 0 | 0 | 56,945 | 1.00 | 1.00 | 1.00 | 8.04 | 8.04 | 8.04 |
| 45 | Tier 4 | 99,999,999 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | - | - | - |
| 46 | Tier 5 | 99,999,999 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | - | - | - |
| 47 | Total Metered Flow | | 704,671 | 6,866 | 0 | 711,537 | | | | | | |
| 48 | Total Equivalent Flow (Rate Design Only) | | 704,671 | 6,866 | 0 | 711,537 | | | | | | |
| | COMMERCIAL | | | | | | | | | | | |
| 49 | Tier 1 | N/A | 1,057,553 | 23,431 | 0 | 1,080,984 | 1.10 | 1.10 | 1.10 | $ 8.84 | $ 8.84 | $ 8.84 |
| 50 | Tier 2 | N/A | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | - | - | - |
| 51 | Tier 3 | N/A | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | - | - | - |
| 52 | Tier 4 | N/A | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | - | - | - |
| 53 | Tier 5 | N/A | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | - | - | - |
| 54 | Total Metered Flow | | 1,057,553 | 23,431 | 0 | 1,080,984 | | | | | | |
| 55 | Total Equivalent Flow (Rate Design Only) | | 1,163,308 | 25,774 | 0 | 1,189,082 | | | | | | |
| 56 | Total Metered Flow | | 2,433,463 | 68,997 | 0 | **2,502,460** | | | | | | |
| 57 | Total Equivalent Flow (Rate Design Only) | | 2,539,218 | 71,340 | 0 | **2,610,558** | | | | | | |

**Table 2-2**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Design of Proposed Monthly Retail Wastewater Base Charges and Volumetric Rates**

| Line No. | Description | | Existing Revenues Zone 0 Inside City | Existing Revenues Zone 1 Outside Mainland | Existing Revenues Zone 2 Outside Island | Proposed Revenues Zone 0 Inside City | Proposed Revenues Zone 1 Outside Mainland | Proposed Revenues Zone 2 Outside Island |
|---|---|---|---|---|---|---|---|---|
| | **Base Charge Units** | | | | | | | |
| | SINGLE FAMILY RESIDENTIAL | | | | | | | |
| 1 | 3/4-Inch Meter | | $ 860,013 | $ 47,189 | $ - | $ 1,586,974 | $ 69,725 | $ - |
| 2 | 1-Inch Meter | | 15,788 | - | - | 29,134 | - | - |
| 3 | 1.5-Inch Meter | | 4,817 | - | - | 8,888 | - | - |
| 4 | 2-Inch Meter | | 5,620 | - | - | 10,370 | - | - |
| 5 | 3-Inch Meter | | - | - | - | - | - | - |
| 6 | 4-Inch Meter | | - | - | - | - | - | - |
| 7 | 6-Inch Meter | | - | - | - | - | - | - |
| 8 | 8-Inch Meter | | - | - | - | - | - | - |
| 9 | Total Average Annual Accounts | | $ 886,238 | $ 47,189 | $ - | $ 1,635,367 | $ 69,725 | $ - |
| 10 | Total Equivalent Residential Units (Rate Design Only) | | | | | | | |
| | MULTI-FAMILY RESIDENTIAL | | | | | | | |
| 11 | 3/4-Inch Meter | | $ 47,044 | $ 134 | $ - | $ - | $ - | $ - |
| 12 | 1-Inch Meter | | 7,332 | - | - | - | - | - |
| 13 | 1.5-Inch Meter | | 3,158 | - | - | - | - | - |
| 14 | 2-Inch Meter | | 5,727 | 267 | - | - | - | - |
| 15 | 3-Inch Meter | | 642 | 67 | - | - | - | - |
| 16 | 4-Inch Meter | | 2,301 | 134 | - | - | - | - |
| 17 | 6-Inch Meter | | 2,408 | - | - | - | - | - |
| 18 | 8-Inch Meter | | 268 | - | - | - | - | - |
| 19 | Total Average Annual Accounts | | | | | | | |
| 20 | Average Annual Units | | $ - | $ - | $ - | $ 1,714,064 | $ 48,245 | $ - |
| 21 | Total Equivalent Residential Units (Rate Design Only) | | | | | | | |
| | | | $ 68,880 | $ 602 | $ - | $ 1,714,064 | $ 48,245 | $ - |
| | COMMERCIAL | | | | | | | |
| 22 | 3/4-Inch Meter | | $ 39,658 | $ 7,352 | $ - | $ 73,181 | $ 10,864 | $ - |
| 23 | 1-Inch Meter | | 12,845 | 67 | - | 39,571 | 165 | - |
| 24 | 1.5-Inch Meter | | 8,403 | 201 | - | 51,640 | 987 | - |
| 25 | 2-Inch Meter | | 13,808 | 735 | - | 135,822 | 5,791 | - |
| 26 | 3-Inch Meter | | 2,783 | 67 | - | 51,355 | 988 | - |
| 27 | 4-Inch Meter | | 4,068 | 67 | - | 125,117 | 1,646 | - |
| 28 | 6-Inch Meter | | 2,034 | 134 | - | 125,085 | 6,583 | - |
| 29 | 8-Inch Meter | | 963 | 134 | - | 94,805 | 10,534 | - |
| 30 | 10-Inch Meter | | 696 | - | - | 98,434 | - | - |
| 31 | Total Average Annual Accounts | | $ 85,257 | $ 8,756 | $ - | $ 795,011 | $ 37,557 | $ - |
| 32 | Total Equivalent Residential Units (Rate Design Only) | | | | | | | |
| | Total System | | $ 1,040,375 | $ 56,547 | $ - | $ 4,144,442 | $ 155,526 | $ - |
| 33 | Total Average Annual Accounts | | | | | | | |
| 34 | Total Equivalent Residential Units (Rate Design Only) | | | | | | | |
| | **Volumetric Rate Units** | | | | | | | |
| | SINGLE FAMILY RESIDENTIAL | | | | | | | |
| 35 | Tier 1 | 7,000 | $ 4,965,405 | $ 437,474 | $ - | $ 4,162,863 | $ 293,597 | $ - |
| 36 | Tier 2 | 7,000 | 508,721 | 19,168 | - | 426,498 | 12,864 | - |
| 37 | Tier 3 | 99,999,999 | 963,057 | 6,984 | - | 807,401 | 4,687 | - |
| 38 | Tier 4 | 99,999,999 | - | - | - | - | - | - |
| 39 | Tier 5 | 99,999,999 | - | - | - | - | - | - |
| 40 | Total Metered Flow | | $ 6,437,182 | $ 463,626 | $ - | $ 5,396,762 | $ 311,148 | $ - |
| 41 | Total Equivalent Flow (Rate Design Only) | | | | | | | |
| | MULTI-FAMILY RESIDENTIAL | | | | | | | |
| 42 | Tier 1 | 6,000 | $ 5,956,176 | $ 35,952 | $ - | $ 4,993,499 | $ 24,128 | $ - |
| 43 | Tier 2 | 6,000 | 255,516 | 46,303 | - | 214,218 | 31,075 | - |
| 44 | Tier 3 | 99,999,999 | 546,103 | - | - | 457,838 | - | - |
| 45 | Tier 4 | 99,999,999 | - | - | - | - | - | - |
| 46 | Tier 5 | 99,999,999 | - | - | - | - | - | - |
| 47 | Total Metered Flow | | $ 6,757,795 | $ 82,255 | $ - | $ 5,665,555 | $ 55,203 | $ - |
| 48 | Total Equivalent Flow (Rate Design Only) | | | | | | | |
| | COMMERCIAL | | | | | | | |
| 49 | Tier 1 | N/A | $ 10,141,933 | $ 280,703 | $ - | $ 9,348,769 | $ 207,130 | $ - |
| 50 | Tier 2 | N/A | - | - | - | - | - | - |
| 51 | Tier 3 | N/A | - | - | - | - | - | - |
| 52 | Tier 4 | N/A | - | - | - | - | - | - |
| 53 | Tier 5 | N/A | - | - | - | - | - | - |
| 54 | Total Metered Flow | | $ 10,141,933 | $ 280,703 | $ - | $ 9,348,769 | $ 207,130 | $ - |
| 55 | Total Equivalent Flow (Rate Design Only) | | | | | | | |
| | | | $ 23,336,910 | $ 826,584 | $ - | $ 20,411,085 | $ 573,481 | $ - |
| 56 | Total Metered Flow | | | | | | | |
| 57 | Total Equivalent Flow (Rate Design Only) | | | | | | | |
| | | | **$ 24,377,285** | **$ 883,131** | **$ -** | **$ 24,555,527** | **$ 729,007** | **$ -** |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Revenues by Class under Existing and Proposed Rates**

| Line No. | Description | Inside City - Zone 0 Existing | Inside City - Zone 0 Proposed | Inside City - Zone 0 Difference | Outside City (Mainland) - Zone 1 Existing | Outside City (Mainland) - Zone 1 Proposed | Outside City (Mainland) - Zone 1 Difference | Outside City (Peninsula) - Zone 2 Existing | Outside City (Peninsula) - Zone 2 Proposed | Outside City (Peninsula) - Zone 2 Difference |
|---|---|---|---|---|---|---|---|---|---|---|
| | SINGLE FAMILY | | | | | | | | | |
| | Water | | | | | | | | | |
| 1 | Base Fee | $ 2,467,127 | $ 1,825,151 | **$ (641,976)** | $ 443,679 | $ 263,248 | **$ (180,431)** | $ 33,945 | $ 18,940 | **$ (15,005)** |
| 2 | Volumetric | 4,573,449 | 4,349,442 | **(224,007)** | 673,380 | 473,251 | **(200,129)** | 58,031 | 42,930 | **(15,101)** |
| 3 | Total | $ 7,040,576 | $ 6,174,593 | **$ (865,983)** | $ 1,117,059 | $ 736,498 | **$ (380,561)** | $ 91,976 | $ 61,870 | **$ (30,106)** |
| | Wastewater | | | | | | | | | |
| 4 | Base Fee | $ 886,238 | $ 1,635,367 | **$ 749,129** | $ 47,189 | $ 69,725 | **$ 22,536** | $ - | $ - | **$ -** |
| 5 | Volumetric | 6,437,182 | 5,396,762 | **(1,040,420)** | 463,626 | 311,148 | **(152,478)** | - | - | **0** |
| 6 | Total | $ 7,323,420 | $ 7,032,128 | **$ (291,291)** | $ 510,815 | $ 380,873 | **$ (129,942)** | $ - | $ - | **$ -** |
| 7 | TOTAL SINGLE FAMILY | $ 14,363,996 | $ 13,206,722 | **$ (1,157,274)** | $ 1,627,874 | $ 1,117,371 | **$ (510,503)** | $ 91,976 | $ 61,870 | **$ (30,106)** |
| | MULTI-FAMILY | | | | | | | | | |
| | Water | | | | | | | | | |
| 8 | Base Fee | $ 214,672 | $ 2,194,711 | **$ 1,980,039** | $ 4,817 | $ 61,793 | **$ 56,976** | $ 15,293 | $ 208,319 | **$ 193,027** |
| 9 | Volumetric | 4,801,245 | 4,364,490 | **(436,755)** | 119,468 | 94,045 | **(25,424)** | 645,687 | 491,091 | **(154,596)** |
| 10 | Total | $ 5,015,917 | $ 6,559,201 | **$ 1,543,284** | $ 124,285 | $ 155,838 | **$ 31,553** | $ 660,980 | $ 699,411 | **$ 38,431** |
| | Wastewater | | | | | | | | | |
| 11 | Base Fee | $ 68,880 | $ 1,714,064 | **$ 1,645,183** | $ 602 | $ 48,245 | **$ 47,643** | $ - | $ - | **$ -** |
| 12 | Volumetric | 6,757,795 | 5,665,555 | **(1,092,240)** | 82,255 | 55,203 | **(27,052)** | - | - | **0** |
| 13 | Total | $ 6,826,675 | $ 7,379,619 | **$ 552,943** | $ 82,856 | $ 103,447 | **$ 20,591** | $ - | $ - | **$ -** |
| 14 | TOTAL MULTI-FAMILY | $ 11,842,592 | $ 13,938,820 | **$ 2,096,228** | $ 207,141 | $ 259,285 | **$ 52,144** | $ 660,980 | $ 699,411 | **$ 38,431** |
| | COMMERCIAL | | | | | | | | | |
| | Water | | | | | | | | | |
| 15 | Base Fee | $ 288,269 | $ 1,008,904 | **$ 720,635** | $ 79,409 | $ 84,367 | **$ 4,958** | $ 22,368 | $ 28,361 | **$ 5,993** |
| 16 | Volumetric | 7,205,592 | 6,726,211 | **(479,380)** | 407,703 | 317,818 | **(89,885)** | 302,934 | 222,106 | **(80,828)** |
| 17 | Total | $ 7,493,861 | $ 7,735,115 | **$ 241,255** | $ 487,112 | $ 402,185 | **$ (84,927)** | $ 325,302 | $ 250,467 | **$ (74,835)** |
| | Wastewater | | | | | | | | | |
| 18 | Base Fee | $ 85,257 | $ 795,011 | **$ 709,754** | $ 8,756 | $ 37,557 | **$ 28,801** | $ - | $ - | **$ -** |
| 19 | Volumetric | 10,141,933 | 9,348,769 | **(793,165)** | 280,703 | 207,130 | **(73,573)** | - | - | **0** |
| 20 | Total | $ 10,227,191 | $ 10,143,780 | **$ (83,411)** | $ 289,459 | $ 244,687 | **$ (44,772)** | $ - | $ - | **$ -** |
| 21 | TOTAL COMMERCIAL | $ 17,721,052 | $ 17,878,895 | **$ 157,844** | $ 776,571 | $ 646,872 | **$ (129,699)** | $ 325,302 | $ 250,467 | **$ (74,835)** |
| 22 | **ZONE TOTAL** | **$ 43,927,639** | **$ 45,024,436** | **$ 1,096,797** | **$ 2,611,587** | **$ 2,023,528** | **$ (588,058)** | **$ 1,078,258** | **$ 1,011,747** | **$ (66,511)** |

**Table 2-4**

**City of Daytona Beach, Florida**
**Water and Wastewater Rate Study**

**Comparison of Residential 3/4th Inch Metered Customer's Monthly Water and Wastewater Bill Under Existing and Proposed Rates**

| Line No. | Monthly Metered Gallons | Existing Monthly Bill - FY2021 Rates | | | Proposed Monthly Bill - FY2022 Proposed Rates | | | Difference | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Combined | |
| | | Water | Wastewater | Combined | Water | Wastewater | Combined | Water | Wastewater | Amount | Percent |
| | | | | | | | | -0.166900028 | -0.04180418 | | |
| 1 | 0 | $ 17.98 | $ 14.91 | $ 32.89 | $ 9.07 | $ 8.87 | $ 17.94 | $ (8.91) | $ (6.04) | $ (14.95) | (45.5%) |
| 2 | 1,000 | 17.98 | 14.91 | 32.89 | 14.24 | 17.54 | 31.78 | (3.74) | 2.63 | (1.11) | (3.4%) |
| 3 | 2,000 | 23.89 | 25.09 | 48.98 | 19.41 | 26.21 | 45.62 | (4.48) | 1.12 | (3.36) | (6.9%) |
| 4 | 3,000 | 29.80 | 35.27 | 65.07 | 24.58 | 34.88 | 59.46 | (5.22) | (0.39) | (5.61) | (8.6%) |
| 5 | 4,000 | 35.71 | 45.45 | 81.16 | 29.75 | 43.55 | 73.30 | (5.96) | (1.90) | (7.86) | (9.7%) |
| 6 | 5,000 | 41.62 | 55.63 | 97.25 | 34.92 | 52.22 | 87.14 | (6.70) | (3.41) | (10.11) | (10.4%) |
| 7 | 6,000 | 47.53 | 65.81 | 113.34 | 40.09 | 60.89 | 100.98 | (7.44) | (4.92) | (12.36) | (10.9%) |
| 8 | 7,000 | 53.44 | 75.99 | 129.43 | 45.26 | 69.56 | 114.82 | (8.18) | (6.43) | (14.61) | (11.3%) |
| 9 | 8,000 | 59.35 | 86.17 | 145.52 | 51.73 | 78.23 | 129.96 | (7.62) | (7.94) | (15.56) | (10.7%) |
| 10 | 9,000 | 65.26 | 96.35 | 161.61 | 58.20 | 86.90 | 145.10 | (7.06) | (9.45) | (16.51) | (10.2%) |
| 11 | 10,000 | 71.17 | 106.53 | 177.70 | 64.67 | 95.57 | 160.24 | (6.50) | (10.96) | (17.46) | (9.8%) |
| 12 | 11,000 | 77.08 | 116.71 | 193.79 | 71.14 | 104.24 | 175.38 | (5.94) | (12.47) | (18.41) | (9.5%) |
| 13 | 12,000 | 82.99 | 126.89 | 209.88 | 77.61 | 112.91 | 190.52 | (5.38) | (13.98) | (19.36) | (9.2%) |
| 14 | 13,000 | 88.90 | 137.07 | 225.97 | 84.08 | 121.58 | 205.66 | (4.82) | (15.49) | (20.31) | (9.0%) |
| 15 | 14,000 | 94.81 | 147.25 | 242.06 | 90.55 | 130.25 | 220.80 | (4.26) | (17.00) | (21.26) | (8.8%) |
| 16 | 15,000 | 100.72 | 157.43 | 258.15 | 98.61 | 138.92 | 237.53 | (2.11) | (18.51) | (20.62) | (8.0%) |
| 17 | 16,000 | 106.63 | 167.61 | 274.24 | 106.67 | 147.59 | 254.26 | 0.04 | (20.02) | (19.98) | (7.3%) |
| 18 | 17,000 | 112.54 | 177.79 | 290.33 | 114.73 | 156.26 | 270.99 | 2.19 | (21.53) | (19.34) | (6.7%) |
| 19 | 18,000 | 118.45 | 187.97 | 306.42 | 122.79 | 164.93 | 287.72 | 4.34 | (23.04) | (18.70) | (6.1%) |
| 20 | 19,000 | 124.36 | 198.15 | 322.51 | 130.85 | 173.60 | 304.45 | 6.49 | (24.55) | (18.06) | (5.6%) |
| 21 | 20,000 | 130.27 | 208.33 | 338.60 | 138.91 | 182.27 | 321.18 | 8.64 | (26.06) | (17.42) | (5.1%) |
| 22 | 21,000 | 136.18 | 218.51 | 354.69 | 146.97 | 190.94 | 337.91 | 10.79 | (27.57) | (16.78) | (4.7%) |
| 23 | 22,000 | 142.09 | 228.69 | 370.78 | 155.03 | 199.61 | 354.64 | 12.94 | (29.08) | (16.14) | (4.4%) |
| 24 | 23,000 | 148.00 | 238.87 | 386.87 | 163.09 | 208.28 | 371.37 | 15.09 | (30.59) | (15.50) | (4.0%) |
| 25 | 24,000 | 153.91 | 249.05 | 402.96 | 171.15 | 216.95 | 388.10 | 17.24 | (32.10) | (14.86) | (3.7%) |
| 26 | 25,000 | 159.82 | 259.23 | 419.05 | 179.21 | 225.62 | 404.83 | 19.39 | (33.61) | (14.22) | (3.4%) |
| 27 | 26,000 | 165.73 | 269.41 | 435.14 | 187.27 | 234.29 | 421.56 | 21.54 | (35.12) | (13.58) | (3.1%) |
| 28 | 27,000 | 171.64 | 279.59 | 451.23 | 195.33 | 242.96 | 438.29 | 23.69 | (36.63) | (12.94) | (2.9%) |
| 29 | 28,000 | 177.55 | 289.77 | 467.32 | 203.39 | 251.63 | 455.02 | 25.84 | (38.14) | (12.30) | (2.6%) |
| 30 | 29,000 | 183.46 | 299.95 | 483.41 | 211.45 | 260.30 | 471.75 | 27.99 | (39.65) | (11.66) | (2.4%) |
| 31 | 30,000 | 189.37 | 310.13 | 499.50 | 219.51 | 268.97 | 488.48 | 30.14 | (41.16) | (11.02) | (2.2%) |

**Table 2-5**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

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

| Line No. | Description | Residential Service for a 5/8" or 3/4" Meter<br>WATER USAGE<br>0 Gallons | 1,000 Gallons | 2,000 Gallons | 3,000 Gallons [2] | 4,000 Gallons | 5,000 Gallons | 10,000 Gallons | 15,000 Gallons | 20,000 Gallons |
|---|---|---|---|---|---|---|---|---|---|---|
| | City of Daytona Beach, Florida - Fiscal Year 2021 | | | | | | | | | |
| 1 | Existing Rates | $17.98 | $17.98 | $23.89 | $29.80 | $35.71 | $41.62 | $71.17 | $100.72 | $130.27 |
| 2 | Proposed Rates | 9.07 | 14.24 | 19.41 | 24.58 | 29.75 | 34.92 | 64.67 | 98.61 | 138.91 |
| | **Neighboring Florida Utilities:** | | | | | | | | | |
| 3 | Brevard County [3] | $17.19 | $17.19 | $17.19 | $17.19 | $22.57 | $27.95 | $59.71 | $98.76 | $151.85 |
| 4 | City of DeLand | 12.61 | 14.81 | 17.01 | 19.21 | 21.41 | 23.61 | 41.81 | 70.51 | 104.66 |
| 5 | City of Deltona | 14.72 | 16.77 | 18.82 | 20.87 | 22.92 | 24.97 | 45.57 | 81.67 | 117.77 |
| 6 | City of Edgewater [3] | 13.92 | 16.26 | 18.60 | 26.38 | 34.16 | 41.94 | 90.64 | 151.44 | 212.24 |
| 7 | City of Holly Hill | 11.37 | 15.35 | 19.33 | 27.28 | 35.23 | 43.18 | 88.93 | 138.63 | 192.33 |
| 8 | City of Melbourne | 8.00 | 12.57 | 17.14 | 21.71 | 26.28 | 30.85 | 53.70 | 76.55 | 99.40 |
| 9 | New Smyrna Beach Utilities Commission | 11.65 | 12.58 | 13.51 | 14.44 | 15.68 | 16.92 | 26.00 | 35.80 | 47.45 |
| 10 | City of Orange City | 12.69 | 17.04 | 21.39 | 25.74 | 30.09 | 34.44 | 62.67 | 101.76 | 145.21 |
| 11 | City of Ormond Beach | 15.58 | 15.58 | 15.58 | 18.76 | 21.94 | 25.12 | 43.38 | 62.23 | 81.08 |
| 12 | City of Palm Coast | 18.21 | 23.14 | 28.07 | 33.00 | 37.93 | 42.86 | 70.01 | 104.61 | 139.21 |
| 13 | Town of Ponce Inlet | 20.00 | 20.00 | 20.00 | 27.00 | 34.00 | 41.00 | 76.00 | 111.00 | 146.00 |
| 14 | City of Port Orange | 9.90 | 11.38 | 12.86 | 16.74 | 20.62 | 24.50 | 43.90 | 71.76 | 113.30 |
| 15 | Seminole County | 14.30 | 15.51 | 16.72 | 17.93 | 19.14 | 20.35 | 26.40 | 36.40 | 54.55 |
| 16 | City of South Daytona | 16.39 | 16.39 | 22.01 | 27.63 | 33.25 | 38.87 | 79.63 | 128.83 | 178.03 |
| 17 | City of Titusville | 10.18 | 13.48 | 16.78 | 20.08 | 23.38 | 26.68 | 51.43 | 84.38 | 146.98 |
| 18 | Volusia County - Softened | 14.84 | 19.04 | 23.24 | 27.44 | 31.64 | 35.84 | 61.64 | 88.34 | 117.79 |
| 19 | **Neighboring Florida Utilities' Average** | $13.85 | $16.07 | $18.64 | $22.59 | $26.89 | $31.19 | $57.59 | $90.17 | $127.99 |
| 20 | Minimum | 8.00 | 11.38 | 12.86 | 14.44 | 15.68 | 16.92 | 26.00 | 35.80 | 47.45 |
| 21 | Maximum | 20.00 | 23.14 | 28.07 | 33.00 | 37.93 | 43.18 | 90.64 | 151.44 | 212.24 |

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2021 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

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

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

**Table 2-6**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

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

| Line No. | Description | Residential Service for a 5/8" or 3/4" Meter WASTEWATER FLOW 0 Gallons | 1,000 Gallons | 2,000 Gallons | 3,000 Gallons [2] | 4,000 Gallons | 5,000 Gallons | 10,000 Gallons | 15,000 Gallons | 20,000 Gallons |
|---|---|---|---|---|---|---|---|---|---|---|
| | City of Daytona Beach, Florida - Fiscal Year 2021 | | | | | | | | | |
| 1 | Existing Rates | $14.91 | $14.91 | $25.09 | $35.27 | $45.45 | $55.63 | $106.53 | $157.43 | $208.33 |
| 2 | Proposed Rates | 8.87 | 17.54 | 26.21 | 34.88 | 43.55 | 52.22 | 95.57 | 138.92 | 182.27 |
| | **Neighboring Florida Utilities:** | | | | | | | | | |
| 3 | Brevard County [3] | $22.15 | $26.83 | $31.51 | $36.19 | $40.87 | $45.55 | $68.95 | $78.31 | $78.31 |
| 4 | City of DeLand | 24.41 | 29.24 | 34.07 | 38.90 | 43.73 | 48.56 | 72.71 | 72.71 | 72.71 |
| 5 | City of Deltona | 20.67 | 37.97 | 55.27 | 72.57 | 89.87 | 107.17 | 219.67 | 219.67 | 219.67 |
| 6 | City of Edgewater [3] | 20.20 | 28.15 | 36.10 | 44.05 | 52.00 | 59.95 | 99.70 | 139.45 | 179.20 |
| 7 | City of Holly Hill | 15.01 | 18.10 | 21.19 | 30.54 | 39.89 | 49.24 | 95.99 | 142.74 | 189.49 |
| 8 | City of Melbourne | 11.83 | 18.68 | 25.53 | 32.38 | 39.23 | 46.08 | 80.33 | 114.58 | 148.83 |
| 9 | New Smyrna Beach Utilities Commission | 18.61 | 22.68 | 26.75 | 30.82 | 34.89 | 38.96 | 59.31 | 79.66 | 100.01 |
| 10 | City of Orange City | 23.91 | 32.15 | 40.39 | 48.63 | 56.87 | 65.11 | 98.07 | 98.07 | 98.07 |
| 11 | City of Ormond Beach | 19.29 | 19.29 | 19.29 | 23.72 | 28.15 | 32.58 | 54.73 | 76.88 | 99.03 |
| 12 | City of Palm Coast | 17.88 | 22.52 | 27.16 | 31.80 | 36.44 | 41.08 | 55.00 | 55.00 | 55.00 |
| 13 | Town of Ponce Inlet | 14.63 | 20.07 | 25.51 | 30.95 | 36.39 | 41.83 | 69.03 | 79.91 | 79.91 |
| 14 | City of Port Orange | 11.70 | 16.05 | 20.40 | 24.75 | 29.10 | 33.45 | 55.20 | 63.90 | 63.90 |
| 15 | Seminole County | 22.72 | 27.89 | 33.06 | 38.23 | 43.40 | 48.57 | 74.42 | 100.27 | 100.27 |
| 16 | City of South Daytona | 22.16 | 22.16 | 32.35 | 42.54 | 52.73 | 62.92 | 83.30 | 83.30 | 83.30 |
| 17 | City of Titusville | 14.84 | 22.70 | 30.56 | 38.42 | 46.28 | 54.14 | 93.44 | 132.74 | 132.74 |
| 18 | Volusia County - Softened | 22.81 | 27.63 | 32.45 | 37.27 | 42.09 | 46.91 | 71.01 | 90.29 | 90.29 |
| 19 | **Neighboring Florida Utilities' Average** | $18.93 | $24.51 | $30.72 | $37.61 | $44.50 | $51.38 | $84.43 | $101.72 | $111.92 |
| 20 | Minimum | 11.70 | 16.05 | 19.29 | 23.72 | 28.15 | 32.58 | 54.73 | 55.00 | 55.00 |
| 21 | Maximum | 24.41 | 37.97 | 55.27 | 72.57 | 89.87 | 107.17 | 219.67 | 219.67 | 219.67 |

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect October 2021 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

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

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

**Table 2-7**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

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

| Line No. | Description | Residential Service for a 5/8" or 3/4" Meter COMBINED WATER AND WASTEWATER 0 Gallons | 1,000 Gallons | 2,000 Gallons | 3,000 Gallons [2] | 4,000 Gallons | 5,000 Gallons | 10,000 Gallons | 15,000 Gallons | 20,000 Gallons |
|---|---|---|---|---|---|---|---|---|---|---|
| | City of Daytona Beach, Florida - Fiscal Year 2021 | | | | | | | | | |
| 1 | Existing Rates | $32.89 | $32.89 | $48.98 | $65.07 | $81.16 | $97.25 | $177.70 | $258.15 | $338.60 |
| 2 | Proposed Rates | 17.94 | 31.78 | 45.62 | 59.46 | 73.30 | 87.14 | 160.24 | 237.53 | 321.18 |
| | **Neighboring Florida Utilities:** | | | | | | | | | |
| 3 | Brevard County [3] | $39.34 | $44.02 | $48.70 | $53.38 | $63.44 | $73.50 | $128.66 | $177.07 | $230.16 |
| 4 | City of DeLand | 37.02 | 44.05 | 51.08 | 58.11 | 65.14 | 72.17 | 114.52 | 143.22 | 177.37 |
| 5 | City of Deltona | 35.39 | 54.74 | 74.09 | 93.44 | 112.79 | 132.14 | 265.24 | 301.34 | 337.44 |
| 6 | City of Edgewater [3] | 34.12 | 44.41 | 54.70 | 70.43 | 86.16 | 101.89 | 190.34 | 290.89 | 391.44 |
| 7 | City of Holly Hill | 26.38 | 33.45 | 40.52 | 57.82 | 75.12 | 92.42 | 184.92 | 281.37 | 381.82 |
| 8 | City of Melbourne | 19.83 | 31.25 | 42.67 | 54.09 | 65.51 | 76.93 | 134.03 | 191.13 | 248.23 |
| 9 | New Smyrna Beach Utilities Commission | 30.26 | 35.26 | 40.26 | 45.26 | 50.57 | 55.88 | 85.31 | 115.46 | 147.46 |
| 10 | City of Orange City | 36.60 | 49.19 | 61.78 | 74.37 | 86.96 | 99.55 | 160.74 | 199.83 | 243.28 |
| 11 | City of Ormond Beach | 34.87 | 34.87 | 34.87 | 42.48 | 50.09 | 57.70 | 98.11 | 139.11 | 180.11 |
| 12 | City of Palm Coast | 36.09 | 45.66 | 55.23 | 64.80 | 74.37 | 83.94 | 125.01 | 159.61 | 194.21 |
| 13 | Town of Ponce Inlet | 34.63 | 40.07 | 45.51 | 57.95 | 70.39 | 82.83 | 145.03 | 190.91 | 225.91 |
| 14 | City of Port Orange | 21.60 | 27.43 | 33.26 | 41.49 | 49.72 | 57.95 | 99.10 | 135.66 | 177.20 |
| 15 | Seminole County | 37.02 | 43.40 | 49.78 | 56.16 | 62.54 | 68.92 | 100.82 | 136.67 | 154.82 |
| 16 | City of South Daytona | 38.55 | 38.55 | 54.36 | 70.17 | 85.98 | 101.79 | 162.93 | 212.13 | 261.33 |
| 17 | City of Titusville | 25.02 | 36.18 | 47.34 | 58.50 | 69.66 | 80.82 | 144.87 | 217.12 | 279.72 |
| 18 | Volusia County - Softened | 37.65 | 46.67 | 55.69 | 64.71 | 73.73 | 82.75 | 132.65 | 178.63 | 208.08 |
| 19 | **Neighboring Florida Utilities' Average** | $32.77 | $40.58 | $49.37 | $60.20 | $71.39 | $82.57 | $142.02 | $191.88 | $239.91 |
| 20 | Minimum | 19.83 | 27.43 | 33.26 | 41.49 | 49.72 | 55.88 | 85.31 | 115.46 | 147.46 |
| 21 | Maximum | 39.34 | 54.74 | 74.09 | 93.44 | 112.79 | 132.14 | 265.24 | 301.34 | 391.44 |
| Footnotes: | | ($14.83) | ($8.80) | ($3.75) | ($0.74) | $1.91 | $4.57 | $18.22 | $45.65 | $81.27 |

[1] Unless otherwise noted, amounts shown reflect deposits in effect October 2021 and are exclusive of taxes or franchise fees, if any, and reflect deposits charged for inside the city service. All deposits are as reported by the respective utility. This comparison is intended to show comparable deposits for similar service for comparison purposes only and is not intended to be a complete listing of all charges for services offered by each listed utility.

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

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

# SECTION 3 – CAPITAL FACILITIES FEES EVALUATION

## INTRODUCTION

The scope of services to be performed by Raftelis in with respect to the determination of proposed Capital Facilities Fees included the following:

1. Identify and evaluate the constructed water and wastewater plant capacity and estimate the available capacity to serve new development within the City's water and wastewater utility service area;

2. Evaluate the current constructed cost of the water and wastewater utility infrastructure and allocate the costs among the functional categories of asset purpose (e.g., treatment) to identify the installed cost of infrastructure to be included in the derivation of the average cost to provide water and wastewater capacity;

3. Evaluate the ten-year capital improvement program to identify anticipated changes in the installed cost of facilities as well as anticipated new capital facilities to the System such that there is a match of fee application to assets providing service or capacity;

4. Prepare a capital facilities fee (impact fee) comparison with other neighboring jurisdictions to evaluate fee levels to be charged to applicants requesting capacity; and

5. Based on the analysis, identify recommended capital facilities fees for the water and wastewater systems.

## PURPOSE OF WATER AND WASTEWATER CAPITAL FACILITIES FEES

The purpose of capital facilities fees (generally referred to as "impact fees" in the water and wastewater utility industry) is to recover the pro rata share of allocated capital costs that are considered as growth-related from new customers connecting to the System or from existing customers that are requesting an increase in the reserved water and/or wastewater capacity associated with increased development on their property. To the extent that new population growth and associated development impose identifiable added capital costs to municipal services, capital funding practices to include the assignment of such costs to those residents or system users responsible for those costs rather than to the existing population base is reasonable and provides for the property match of initial capital investment to reserve capacity. Generally, this practice has been labeled as "growth paying its own way" without existing user cost burdens. The application of capital facilities fees or impact fees to finance capital infrastructure allocated to such new capacity requests is very common in Florida and the country and has been used as a source of contributed capital by the City on behalf of the System for many years.

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, additional impact fee legislation became effective as Chapter 2006-218, Laws of Florida, and was later incorporated in Section 163.31801 of the Florida Statutes. The impact fee legislation, which has been designated as the "Florida Impact Fee Act," recognized that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The act further states that an impact fee adopted by ordinance or resolution of a city or county must at a minimum:

- Require that the calculation of the impact fee be based on the most recent and localized data;
- Provide for accounting and reporting of impact fee collections and expenditures in a separate accounting fund;
- Limit administrative charges for the collection of impact fees to actual costs;
- Require that notice be provided 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; and
- Annually require an affidavit from the entity imposing the fee addressed to the Auditor General that the utility has complied with this statute.

On May 21, 2009, Florida House Bill 227 became law, and this legislation added the following language to the Florida Impact Fee Act:

> *"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."*

Based on Section 163.31801 of the Florida Statutes and existing Florida case law, certain conditions are required to develop a valid impact fee. Generally, it is our understanding that these conditions involve the following issues:

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 the 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 growth from the use of the proceeds.
2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users.
3. The impact fee should only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for capital expansions or other system-related

capital requirements that have been or are anticipated to be constructed, which are required or available to serve growth. Therefore, expenses due to rehabilitation or replacement of a facility that has been constructed (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 in such facilities is available to serve the needs of new development.

4. The City should adopt a capital facilities fee (impact fee) resolution or ordinance that explicitly restricts the use of capital facilities fees collected. Therefore, capital facilities fee revenue should be set aside in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described above.

Based on the criteria above, the proposed capital facilities fees, which are set forth in subsequent sections herein: i) include only the estimated allocated capital cost of facilities necessary to provide capacity to serve anticipated new development; ii) do not reflect costs associated with renewal and replacement of any existing capital assets (except for any portion of upgrades allocable to growth, such as "upsizing" or "looping" of certain transmission lines or for assets that have capacity allocated to serve new development); and iii) do not include any costs of operation and maintenance of any facilities.

As can be seen above, the courts, recent legislation, and industry practices have addressed three areas associated with the development of the impact fee. These areas include: i) the "fair share" concept dealing with 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, which recognizes appropriate fee offsets.

The fair share concept addresses that the fee can only be used for capital expenditures that are attributable to new 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 capital facilities fee if applicants can demonstrate that their development will have smaller impact (or 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 one group does not 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 growth for which the fee will be expended. The City's existing infrastructure and the overall operations and management of the System is considered to be System-wide since the System is considered as a consolidated interconnected system from a service standpoint (service is provided by primary plant facilities to all users with the ability to adjust capacity utilization and flows as may be necessary and as practical) and is managed operated, financed and accounted for on a consolidated basis, which eliminates the justification for utility zones. As such, the proposed capital facilities fees were determined 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. With respect to the water and wastewater charge, these 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 System (either water and/or wastewater) are subject to the application of the capital facilities fees.

Credit or fee offsets recognize that if an agency has received property in the form of cost-free capital or there is specific revenue (taxes) that will be used for the capital expenditures for which the impact fee was designed to recover necessitated by new growth, a credit should be applied to the impact fee. Examples of cost-free capital include grants, contributions by developers, infrastructure funded from external sources (assessments), and other sources that provide funds toward the capital expenditures for which the capital facilities 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 evaluation of the proposed water and wastewater capital facilities fees proposed to be charged by the City as identified in this study to new development requiring water and/or wastewater System capacity recognized the above-referenced issues.

## EXISTING WATER AND WASTEWATER CAPITAL FACILITIES FEES

The current capital facilities are billed on an Equivalent Residential Connection ("ERC") basis. An ERC is equivalent to the typical single-family residential customer . Based on a review of the City's existing Fiscal Year 2019 customer metering statistics as discussed previously in this report and discussions with city staff, it is assumed that a 3/4-inch metered single-family residence has reserved 250 gallons per day of water and wastewater treatment plant capacity. The existing water and wastewater capital facilities fees are summarized below:

| | Fiscal Year 2021 [1] |
|---|---|
| Water System Capital Facilities Fee | $1,376.00 |
| Wastewater System Capital Facilities Fee | 1,825.00 |
| Combined | $3,201.00 |

[1] Reflects fee for standard individually-metered residential unit (generally served through a 3/4-inch meter service and is considered to equate to one ERC).

## DEVELOPMENT OF PROPOSED CAPITAL FACILITIES FEES

There are two significant components addressed in the design of the capital facilities fees (impact fees). These two components include: i) the total available system capacity to serve new development, expressed on a gallons per day basis (which is consistent with the capacity available at the water and wastewater treatment facilities; and ii) the level or amount of capital costs to be recovered from a new applicant requesting service as depicted in Figure 2 below:

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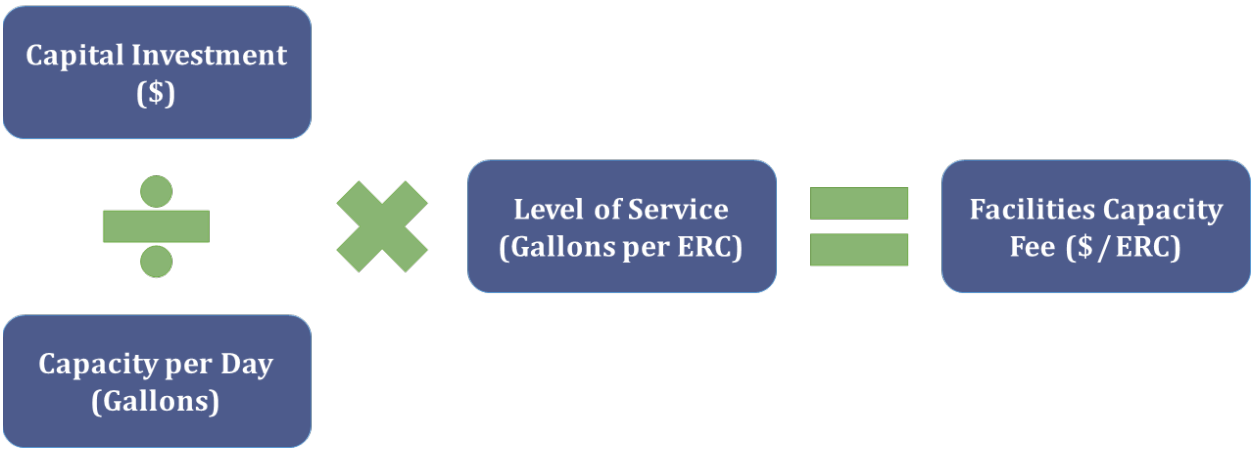
## FIGURE 2
## Facilities Capacity Fee Determination Methodology




All of these components are necessary to determine the amount of the capital facilities fees expressed to be charged to new applicants requesting service on an equivalent residential connection or "ERC" basis, which is more fully discussed later in this report.

With respect to the development of the capital costs to be recognized in the fee determination, there are three methods generally used, which include: i) the Standards Method; ii) the Buy-in Method; and iii) the Improvements Method. The Standards Method would base the capital cost on a theoretical cost of the improvements for incremental development (e.g., the standard cost for water plant expressed on a $ / gallon basis). This method generally would not recognize the existing installed infrastructure that has capacity to serve new development and also may not recognize the current capital plan identified to provide service or complete the master planning of the system facilities. The Buy-in (or historical) Method recognizes the installed original cost of the utility infrastructure in the determination of the capital costs to provide service. This method is applicable to mature or developed utility systems that have constructed the majority of its infrastructure. This method generally only would reflect the constructed capacity and not recognize any anticipated changes in service area infrastructure. The Improvements Method would be based on future capital costs and new capacity determined over a projected period of time; it would not account for unused constructed capacity that may be available to serve new development. This fee is similar to the standards method in that it is based on a future cost. However, it is specific to the utility as opposed to a standard. This method may result in a disparity of the amount of growth to be served by the new facilities.

For the purposes of this study, a blending of the Buy-in Method and Improvements Method was recognized for the following reasons:

1. Since the Florida Impact Fee Act requires that the impact fee be based on localized costs, basing the fee on the installed costs of the assets in service would strongly promote this requirement since the costs are known.

2. The City's System is at a mature position in terms of capacity constructed and overall service area development. The existing constructed water and wastewater systems currently have available capacity to serve growth.

3. The City has identified expansion-related and System upgrade projects in the near-term, which will increase the available capacity and the overall installed cost of providing service. The near-term capital improvements were considered in the fee to recognize the estimated installed cost of capacity coincident with the time frame that the fee is to be charged to new development. Only the five-year capital plan was considered since infrastructure needs can change over time due to, among other things, increased or changes in regulations, levels of service and development patterns, changes in or availability of water supply resources, and other factors.

4. The Buy-in Method and Improvements Method were consolidated to identify the blended average cost, which places more emphasis on the Buy-in Method and will promote the "system concept" as it relates to service availability for new development since it does not consider the only capital improvement expenditures, which in many instances is higher than the original cost of the utility infrastructure that has been constructed and placed into service.

The following is a discussion of these capital facilities fee components.

## LEVEL OF SERVICE (LOS) REQUIREMENT

Pursuant to Section 163.3164, Florida Statutes, the "level of service" (LOS) means an indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility and shall indicate the capacity per unit of demand for each public facility. Essentially, the level of service standards is established in order to ensure that adequate 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. As further stated in the Statutes, each local government shall establish a LOS standard for each public facility located within the boundary for which such local government has authority to issue development orders or permits. Such LOS standards are set for each individual facility or facility type or class and not on a system-wide basis. With respect to the determination of the water and wastewater capital facilities fees, the LOS was assumed on a System-wide basis since all of the water production and wastewater treatment facilities are interconnected from an individual service concept and serve as a single water and wastewater system. This is also consistent with the fee application of other local governments throughout the State of Florida.

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 daily dependable capacity allocable to an ERC, whether or not such capacity is actually used (commonly referred to as "readiness to serve"). Based on discussions with City staff, an ERC is representative of the average capacity required to service a typical individually-metered or single-family residential account; which was assumed to be approximately 250 gallons per day for both water and wastewater service (expressed on an average daily flow basis). This class of users represents the largest number of customers served by a public utility such as the City and generally represents the lowest (and most common) level of usage requirements for a specifically metered account. Based on a review of the recent usage trends of the City's customers, Raftelis

is of the opinion that the LOS is indicative of the average monthly usage of existing City's customers and is reasonable.

## CAPITAL INVESTMENT

In the evaluation of the capital facilities fees, the development of the estimated facility or infrastructure costs associated with the identified facility capacity is a primary component in the fee development. As previously mentioned, the determination of the facility or infrastructure costs was based on a blend of the Buy-in Method and the Improvements Method to identify the estimated localized cost of the infrastructure necessary to meet the near-term future capacity needs associated with new development during the next five to possibly ten years. The following is a discussion of the existing utility plant and new capital facility evaluation associated with the development of the impact fee for the water and wastewater utility systems.

### Existing Plant-in-Service and Capacity Rights

In the determination of the capital facilities fee associated with the servicing of future customers, any constructed or contractual capacity in the existing treatment and transmission utility systems that is available to serve such growth was considered. Since this capacity was constructed and is available to serve the near-term incremental growth of the System, it is appropriate to recognize the capacity availability and the corresponding cost of such facilities. To evaluate the availability of the existing utility plant-in-service to meet or provide for near-term future capacity needs, it was necessary to functionalize the existing utility plant by specific function or purpose (treatment, transmission, etc.). The "functionalization" of the existing utility plant is necessary to: i) identify those assets that should be considered or included in the determination of the capital facilities fees; and ii) match existing plant type to the capital improvements to meet future service needs.

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

**Functional Water and Wastewater System Categories**

| Water Service | Wastewater Service |
|---|---|
| Supply and Treatment | Treatment and Disposal |
| Transmission and Storage | Master Lift Stations and Forcemains |
| Distribution, Fire Hydrants, and Meters | Collection (Local Lift Stations and Neighborhood Gravity Mains) |

It was necessary to functionalize the utility plant into these cost categories so that System infrastructure costs can be identified such that the fee could be developed. System improvement costs relate to those costs incurred to provide capacity for the total System and are needed to serve new growth and development. The capital infrastructure that is not generally included in the determination of the fee would include site improvements and facilities that are planned and designed to provide service for a particular development project or specific property and that are necessary for the use and convenience of the occupants or users of the project; the costs would not include any routine and periodic maintenance expenditures, personnel training, and other operating costs. Therefore, the costs of on-site facilities that serve a specific development

or customer are not considered as a "System" cost that is proportionately allocable to all users; these expenditures would include on-site (fronting the premise) water distribution and wastewater collection lines, meters and services, local lift stations, sewer laterals, and fire hydrants, which are usually: i) donated by a developer as part of the City's utility extension or development process (a contribution of the plant); and ii) 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 potable water meter). Such utility plant should not be a capital cost included in the capital facilities fee calculation. Additionally, assets or utility plant with short service lives that are replaced on a recurring or frequent basis should also not be included since these assets are considered to essentially be attributable to the existing customers of the System. An example of this utility plant would be assets commonly referred to as "general plant" and would include vehicles, equipment, furniture, and other related assets.

The City provided Raftelis with reported utility plant asset information as of September 30, 2019 (the most recently completed fiscal year at the time of this analysis, which audited financial statements were readily available) that served as the basis of the functionalization of the existing utility plant-in-service. Table 3-1 at the end of this report provides a summary of the functionalization analysis 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 installed cost of such assets (gross book value) when placed into service and represents all assets in service as of September 30, 2019 that were reported by the City and detailed in the utility asset records. This information represents the most current and localized information available relative to the plant-in-service to 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 and essentially assume that the assets were replaced with identical materials under similar construction conditions. In total, the City has $271,755,099 in assets associated with gross plant investment, excluding assets deemed "excluded assets" as discussed in more detail below.

In the identification of the capital costs associated with constructed infrastructure to be considered in the development of the impact fee, certain assets were not considered, which included the following asset categories:

- Water distribution assets which were assumed to be specific to providing service directly to the customer premise (referred to as an "on-site" improvement) and which would generally i) be contributed to the City by a developer; or ii) recovered in a separate fee such as a meter installation charge. With respect to the determination of the water conveyance system considered as a non-recognized asset and based on discussions with the City, it was assumed that all water pipe with a diameter size of four (4) inches or less would not be reflected as an expenditure that is allocable to providing service to all customers (a system cost). Based on discussions with City staff, all pipes with a diameter of six (6) inches, which represents the most utilized pipe size in the City's water system were split equally between the transmission (primary conveyance) and distribution systems. It was further assumed that all water distribution (transmission) mains with a pipe diameter size of eight (8) inches or greater would be considered as a primary conveyance asset and would be included in the fee determination. In addition to the water distribution facilities, utility plant assets which would fall into this functional category would include meters, hydrants, and services to the customer property.

- Wastewater collection assets were assumed to be specific to providing service directly to the customer premise (referred to as an "on-site" improvement) and which would generally i) be contributed to the City by a developer; or ii) recovered in a separate fee such as a sewer tap charge. Based on discussions with city staff, with respect to the determination of the wastewater collection system considered as a non-recognized asset, it was assumed that all wastewater force mains with a diameter size of three (3) inches or less and low-pressure sewers, , and gravity sewers with a diameter size of 12 inches or less would not be reflected as an expenditure that is allocable to generally providing service to all customers.. In addition to the wastewater collection facilities, utility plant assets which would fall into this functional category would include local lift stations, manholes, and laterals to the customer property.

- The City recognized a significant investment in what is referred to as General Plant, which consists of equipment, vehicles, furniture, and other assets that have generally short service lives, which are replaced frequently. Because of the nature of this capital investment and the frequency of asset turnover, these expenditures were assumed to benefit only the existing customers being served and were not included in the capital facilities fee analysis.

## Additional Capital Investment (Capital Improvement Plan)

As with any utility, the System is continually in the process of updating and expanding the water and wastewater plant facilities to serve increasing demand, capacity requirements, and new regulatory requirements; and, improve and upgrade existing infrastructure, which will provide service to new development. To develop a capital facilities fee that links to the installed cost to provide service, the cost of the System's capital improvements which are anticipated to meet the near-term future needs have been considered in the proposed capital facilities fee. The City has prepared a Ten-Year Capital Improvement Plan (the "CIP"), which outlines the capital improvements to both the water and wastewater systems as shown on Table 1-10 at the end of this report for the System. Additionally, the CIP recognized in the development of the capital facilities fees was adjusted to recognize projects which were currently underway during Fiscal Year 2020, which would have not been captured in the fixed assets records or CIP (Fiscal Years 2021-2030). These capital improvements are for; i) new facility expansions to meet anticipated service area demands; ii) upgrades to existing asset upgrades which provide a benefit to both current and future users of the System (e.g., upgrade facilities); and iii) asset replacement and improvements or capital programs which only benefit current users of the System users.

With respect to the Water System, the City has identified approximately $55.6 million in capital expenditures to be constructed or initiated through Fiscal Year 2030. With respect to the Wastewater System, the City has identified approximately $180.5 million in capital expenditures to be constructed or initiated through Fiscal Year 2030.

The functionalization of the Water System assets and near-term capital improvements is shown on Table 3-3 at the end of this report. As can be seen on Table 3-3 and as summarized below, approximately 85% of the installed Water System assets were identified as being either treatment plant or transmission-related, which represent a "System" cost that was recognized in the development of the proposed capital facilities fee.

### Functionalized Water System Assets and Capital Improvement Projects [1][2]

| | Treatment / Supply | Transmission | Distribution | Total |
|---|---|---|---|---|
| Existing Water Assets | $28,255,772 | $31,485,952 | $16,959,022 | $76,700,746 |
| Capital Improvement Projects | 27,334,635 | 25,813,328 | 2,437,066 | 55,585,029 |
| Total – Amount | $55,590,407 | $57,299,280 | $19,396,088 | $132,285,775 |
| Total – Percent | 42.0% | 43.3% | 14.7% | |

[1] Amounts shown derived from information provided on Table 3-3 at the end of this report.
[2] Amounts shown do not included assets which have been categorized as Indirect and will be allocated based on the overall relationship of the three primary water functions.

A similar analysis was performed for the Wastewater System to determine the existing assets and near-term capital expenditures to be recognized in the fee determination. With respect to the Wastewater System, the City has identified approximately $351 million in existing assets and capital expenditures to be constructed or initiated through Fiscal Year 2030. The functionalization of the wastewater system assets is shown on Table 3-5 at the end of this report. As can be seen on Table 3-5 and as summarized below, approximately 81% of the installed wastewater system assets and capital improvements are also considered to be either treatment and disposal plant or transmission-related, which represent a "System" cost that was recognized in the development of the proposed capital facilities fee.

### Functionalized Wastewater System Assets and Capital Improvement Projects [1][2]

| | Treatment / Disposal | Transmission | Collections | Total |
|---|---|---|---|---|
| Existing Wastewater Assets | $80,380,408 | $65,283,714 | $26,646,063 | $172,310,185 |
| Capital Improvement Projects | 126,247,632 | 14,953,542 | 39,208,022 | 180,409,196 |
| Total – Amount | $206,628,041 | $80,237,256 | $65,854,085 | $352,719,381 |
| Total – Percent | 58.6% | 22.7% | 18.7% | |

[1] Amounts shown derived from information provided on Table 3-5 at the end of this report.
[2] Amounts shown do not included assets which have been categorized as Indirect and will be allocated based on the overall relationship of the three primary wastewater functions.

## Facility Capacity

Another important component in the development of the capital facilities fees deals with the amount of capacity that links to the capital investment such that a unit cost (i.e., $ per gallon) can be estimated. In the development of the capacity for the water and wastewater systems, the amount was based on the design capacity of the water and wastewater treatment facility expressed on an average daily flow. To determine the amount of existing water supply / treatment and wastewater treatment / disposal plant assets that may be available to meet future growth, an analysis of the estimated amount of unused capacity in such facilities was performed. Table 3-3 at the end of this report provides an estimate of the unused capacity and the allocated water supply and treatment plant costs available to meet future needs. Table 3-5 at the end of this report provides an estimate of the unused capacity in the City's two wastewater treatment facilities. This estimate for water and wastewater capacity and the allocation of existing plant to future growth was based on: i) the design capacity of the water and wastewater treatment facilities; ii) the recognition of adjustments to present the facility capacity on a maximum average daily demand / flow basis to be consistent with the assumed level of service requirements (dependable daily capacity); and iii) actual use of such facilities as experienced by the System service area for the Fiscal Year 2020.

As shown on Table 3-3 at the end of this report, the system capacity available to serve future growth for the Water System expressed on an average daily flow basis was estimated at 7,330,370 gallons per day. As shown on Table 3-5 at the end of this report, the system capacity available to serve future growth for the Wastewater System expressed on an average daily flow basis was estimated at 16,751,000 gallons per day.

## DESIGN OF CAPITAL FACILITIES FEES

Tables 3-3 and 3-5 at the end of this report provide the basis for the determination of the proposed capital facilities fees for the Water and Wastewater Systems, respectively. The derivation of the capital facilities fees was based on the cost and capacity components as presented earlier in this report. In the development of the proposed capital facilities fees, several assumptions were utilized or incorporated. The major assumptions utilized in the design of the calculated capital facilities fees are listed below:

1. In the development of the proposed fees, the "System Buy-in" approach was recognized using the original cost method, adjusted for near-term improvements and capacity expansions to match the estimated installed cost of infrastructure to the future fee recovery period. This method allocates the estimated proportionate share of capacity at cost (value) of the existing assets – the applicant requesting capacity pays (buys) for its share of the infrastructure constructed to serve System growth. It should be noted that this method does not impart or transfer ownership to the customer and generally is considered to provide access to capacity in the amount purchased at a status equal to that of the existing customers of the System. The proposed capital facilities fees reflect the proportionate share of the existing plant considered as a primary or "System" cost that would be allocated to all users and is available to serve new development to reflect the estimated "buy-in" infrastructure value for the respective Water and Wastewater Systems.

   The approach was based on the identification and allocation of the installed cost of the gross plant investment (expressed on an original cost basis – that is when the asset was originally placed into service) that is available (in-service) to serve new growth. Under this approach, the applicant paying the capital facilities fee is essentially reimbursing the System for only the applicant's proportionate share of the constructed facilities that are currently in-service as of September 30, 2020 and estimated to be constructed in the next ten (10) years which are available to meet the requests for System capacity from new development. This method also recognizes that as improvements are made to the water system, the available capacity to meet the future demands of the new development which would be served from the current constructed gross plant investment is being maintained and therefore the most recent installed cost of the gross plant investment is considered as being reasonable for the determination of the capital facilities fee.

2. The level of service for a water and wastewater Equivalent Residential Connection ("ERC") was assumed to be 250 gallons per day ("gpd") expressed on an average daily flow basis. Such amount is considered reasonable and accounts for unbilled / non-revenue water in order to equate the level of service that would be required at the water treatment plant level (e.g., City must produce approximately 250 gallons in order to deliver 230 gallons of finished water delivered to the Water System since this links to the capacity costs constructed to provide service; it does not represent the potable water use at the customer premise). The recognized levels of service represent no change to the current service requirements, which were considered by Raftelis to be reasonable.

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

Based on the analysis of the primary System assets and the corresponding estimated capacity of such System, the following capital facilities fees were calculated and are being proposed.

**Summary of Existing and Proposed Capital Facilities Fees [1]**

| | Existing | Proposed | Change – Amount | Change – Percent |
|---|---|---|---|---|
| Water Capital Facilities Fee per ERC | $1,376.00 | $1,580.00 | $204.00 | 14.8% |
| Wastewater Capital Facilities Fee per ERC | 1,825.00 | 2,560.00 | 735.00 | 40.3% |
| **Combined Capital Facilities Fees per ERC** | **$3,201.00** | **$4,140.00** | **$939.00** | **29.3%** |

[1] Amounts shown derived from information provided on Tables 3-3 and 3-5 at the end of this report for the Water System and Wastewater System, respectively.

## Impact Fee Comparisons

In order to provide additional information to the City regarding the existing and calculated capital facilities fees, a comparison of the existing and calculated charges for the City with other neighboring jurisdictions was prepared. This comparison is summarized on Table 3-8 at the end of this report and provides a comparison of the existing and proposed City capital facilities fees for single-family residential connections (i.e., one ERC) relative to the impact fees or comparable charges currently imposed by other municipal / governmental water and wastewater systems located primarily in the east central coastal Florida region. It is important to note that the reader must view the comparison with caution as no in-depth analysis have been performed to determine the methods used in the development of the water and wastewater impact fees imposed by others, nor has any analysis been made to determine whether 100% of the cost of new facilities is recovered from system capacity charges, or some percentage less than 100% with the balance recovered through the user charges. Additionally, no analysis was conducted as to the rate of capital facilities currently in service or planned for the utility. For example, the costs of wastewater effluent disposal utilizing a deep injection well system generally has a higher capital cost per unit of capacity than percolation ponds.

The following is a summary of the survey results regarding the impact fee comparison of the City's fees with those of the surveyed utilities:

### Comparison of Proposed Capital Facilities Fees to Neighboring Utilities [1]

| | Water | Wastewater | Combined |
|---|---|---|---|
| Existing Capital Facilities Fee per ERC | $1,376.00 | $1,825.00 | $3,201.00 |
| Proposed Capital Facilities Fee per ERC | 1,580.00 | 2,560.00 | 4,140.00 |
| Other Neighboring Utilities Average per ERC | **$1,848.22** | **$2,448.66** | **$4,296.88** |

[1] Amounts shown derived from information provided on Table 3-8 at the end of this report.

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City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1 | **Land - L411** | | | | | | | | | | | |
| 2 | Lift Station 4 - Land | 50242 | 610340 | Central Maintenance | 7/27/2016 | $ 1,842 | $ 1,842 | Direct-S | $ - | $ 1,842 | $ - | $ - |
| 3 | Taxes For 2010 Peninsula Drive | 50011-1 | 900111 | Infrastructure Assets - Utilities | 11/26/2014 | 5,443 | 5,443 | Direct-W | 5,443 | - | - | - |
| 4 | 2010 S Peninsula Drive | 50011 | 900111 | Infrastructure Assets - Utilities | 7/17/2014 | 900,019 | 900,019 | Direct-S | - | 900,019 | - | - |
| 5 | Bennett Swamp Easement | 71405 | 610200 | Utilities Engineering | 10/1/2010 | 89,932 | 89,932 | Direct-S | - | 89,932 | - | - |
| 6 | Land For Police Dept | 68671-7 | 300110 | Office Of Police Chief | 9/24/2010 | 53,321 | - | Eliminate | - | - | - | - |
| 7 | Land For New Police Facility | 68671-3 | 610230 | Reuse Distribution Division | 8/16/2007 | 31,737 | - | Direct-R | - | - | - | - |
| 8 | Land For New Police Facility | 68671-4 | 610230 | Reuse Distribution Division | 8/16/2007 | 148,971 | - | Direct-R | - | - | - | - |
| 9 | Land Purchase W 1319 Avenue D Ormond | 69729 | 610100 | Water/Wastewater Admn | 8/25/2006 | 72,020 | - | IndirectCost | - | - | - | - |
| 10 | Site Work For New Wells 12- | 50210 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 219,699 | 219,699 | Direct-W | 219,699 | - | - | - |
| 11 | 1`894 Acres For Wellfields | 50209 | 610240 | Ralph Brennan Water Plants # 2 | 4/7/1989 | 1,024,324 | 1,024,324 | Direct-W | 1,024,324 | - | - | - |
| 12 | Cut And Fill | 50047-2 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 110,600 | 110,600 | Direct-W | 110,600 | - | - | - |
| 13 | Site Work Lift Station 62 | 50175 | 610340 | Central Maintenance | 6/1/1985 | 149,592 | 149,592 | Direct-S | - | 149,592 | - | - |
| 14 | Lift Station No 34 | 50173 | 610340 | Central Maintenance | 12/1/1983 | 61,377 | 61,377 | Direct-S | - | 61,377 | - | - |
| 15 | Lift Station No 34 | 50173-1 | 610340 | Central Maintenance | 12/1/1983 | 70,200 | 70,200 | Direct-S | - | 70,200 | - | - |
| 16 | Earthwork;Dewatering | 50115-3 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 59,625 | 59,625 | Direct-S | - | 59,625 | - | - |
| 17 | Earthwork;Stabil;Dwater | 50115-1 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1980 | 585,000 | 585,000 | Direct-S | - | 585,000 | - | - |
| 18 | 950 Bellvue Ave -Stores | 50153 | 200622 | Central Stores | 8/1/1980 | 13,034 | 13,034 | IndirectCost | - | - | - | 13,034 |
| 19 | 950 Bellvue Av.Stores | 50154 | 200622 | Central Stores | 8/1/1980 | 6,044 | 6,044 | IndirectCost | - | - | - | 6,044 |
| 20 | 950 Bellvue Ave -Stores | 50152 | 200622 | Central Stores | 10/1/1979 | 8,281 | 8,281 | IndirectCost | - | - | - | 8,281 |
| 21 | Regional Wastewtr Plant | 50115 | 610330 | Regional Wastwtr Plants # 2 | 12/1/1976 | 81,495 | 81,495 | Direct-S | - | 81,495 | - | - |
| 22 | Lift Station No 52 | 50114 | 610340 | Central Maintenance | 3/1/1976 | 10,030 | 10,030 | Direct-S | - | 10,030 | - | - |
| 23 | Clear; Dewater; Fill | 50047-1 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 230,259 | 230,259 | Direct-W | 230,259 | - | - | - |
| 24 | 1422 Atlanta Dr | 50079 | 610100 | Water/Wastewater Admn | 11/1/1970 | 4,428 | - | IndirectCost | - | - | - | - |
| 25 | Lift Station No 44 | 50056 | 610340 | Central Maintenance | 10/1/1969 | 804 | 804 | Direct-S | - | 804 | - | - |
| 26 | 100 University Blvd | 50066-1 | 610100 | Water/Wastewater Admn | 5/1/1968 | 875 | 875 | Direct-W | 875 | - | - | - |
| 27 | 100 University Blvd | 50066-2 | 610100 | Water/Wastewater Admn | 5/1/1968 | 2,625 | 2,625 | Direct-W | 2,625 | - | - | - |
| 28 | 700 Heineman Street | 50051 | 610240 | Ralph Brennan Water Plants # 2 | 4/1/1963 | 8,855 | 8,855 | Direct-W | 8,855 | - | - | - |
| 29 | Marion St. Water Plant | 50014-5 | 610100 | Water/Wastewater Admn | 7/1/1962 | 16,413 | 16,413 | IndirectCost | - | - | - | 16,413 |
| 30 | Marion St. Water Plant | 50035-2 | 610100 | Water/Wastewater Admn | 5/1/1962 | 5,016 | 5,016 | IndirectCost | - | - | - | 5,016 |
| 31 | Lift Station No 40 | 50049 | 610340 | Central Maintenance | 12/1/1959 | 200 | 200 | Direct-S | - | 200 | - | - |
| 32 | Marion St. Water Plant | 50014-4 | 610100 | Water/Wastewater Admn | 10/1/1957 | 14,089 | 14,089 | Direct-W | 14,089 | - | - | - |
| 33 | R. Brennan Water Plant | 50047 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1957 | 15,996 | 15,996 | Direct-W | 15,996 | - | - | - |
| 34 | Lift Station No 15 | 50046 | 610340 | Central Maintenance | 5/1/1957 | 3,317 | 3,317 | Direct-S | - | 3,317 | - | - |
| 35 | Lift Station No 32 | 50042 | 610340 | Central Maintenance | 5/1/1949 | 7,080 | 7,080 | Direct-S | - | 7,080 | - | - |
| 36 | Lift Station No 17 | 50107 | 610340 | Central Maintenance | 2/1/1949 | 621 | 621 | Direct-S | - | 621 | - | - |
| 37 | Lift Station No 16 | 50109 | 610340 | Central Maintenance | 2/1/1949 | 1,214 | 1,214 | Direct-S | - | 1,214 | - | - |
| 38 | Lift Station No 39 | 50106 | 610340 | Central Maintenance | 12/1/1948 | 912 | 912 | Direct-S | - | 912 | - | - |
| 39 | Marion St. Water Plant | 50035-1 | 610100 | Water/Wastewater Admn | 10/1/1948 | 500 | 500 | Direct-W | 500 | - | - | - |
| 40 | Lift Station No 34-Land | 50037 | 610340 | Central Maintenance | 10/1/1948 | 3,000 | 3,000 | Direct-S | - | 3,000 | - | - |
| 41 | Marion St. Water Plant | 50035 | 610100 | Water/Wastewater Admn | 12/1/1947 | 500 | 500 | Direct-W | 500 | - | - | - |
| 42 | Bethune Pt. Sewer Plant | 50027 | 610320 | Bethune Point Plants # 1 | 12/1/1945 | 7,616 | 7,616 | Direct-S | - | 7,616 | - | - |
| 43 | Bethune Pt. Sewer Plant | 50027-1 | 610320 | Bethune Point Plants # 1 | 12/1/1945 | 7,616 | 7,616 | Direct-S | - | 7,616 | - | - |
| 44 | Bethune Pt. Sewer Plant | 50027-2 | 610320 | Bethune Point Plants # 1 | 12/1/1945 | 7,616 | 7,616 | Direct-S | - | 7,616 | - | - |
| 45 | Bethune Pt. Sewer Plant | 50027-3 | 610320 | Bethune Point Plants # 1 | 12/1/1945 | 7,616 | 7,616 | Direct-S | - | 7,616 | - | - |
| 46 | Bethune Pt. Sewer Plant | 50027-4 | 610320 | Bethune Point Plants # 1 | 12/1/1945 | 7,616 | 7,616 | Direct-S | - | 7,616 | - | - |
| 47 | Lift Station No 21 | 50026 | 610340 | Central Maintenance | 1/1/1944 | 511 | 511 | Direct-S | - | 511 | - | - |
| 48 | Marion St. Water Plant | 50014-3 | 610100 | Water/Wastewater Admn | 2/1/1943 | 501 | 501 | Direct-W | 501 | - | - | - |
| 49 | Marion St. Water Plant | 50014-2 | 610100 | Water/Wastewater Admn | 6/1/1936 | 911 | 911 | Direct-W | 911 | - | - | - |
| 50 | Lift Station No. 1120 | 50013 | 610340 | Central Maintenance | 11/1/1927 | 511 | 511 | Direct-S | - | 511 | - | - |
| 51 | Charles St. Parking Lot | 50006 | 610360 | Sanitary Sewer Maint | 10/1/1924 | 1,818 | - | Direct-S | - | - | - | - |
| 52 | Marion St. Water Plant | 50014-1 | 610100 | Water/Wastewater Admn | 5/1/1924 | 1,375 | 1,375 | Direct-W | 1,375 | - | - | - |
| 53 | 100 University Blvd | 50066 | 610100 | Water/Wastewater Admn | 6/1/1922 | 2,050 | 2,050 | Direct-W | 2,050 | - | - | - |
| 54 | Marion St. Water Plant | 50014 | 610100 | Water/Wastewater Admn | 3/1/1917 | 1,000 | 1,000 | Direct-W | 1,000 | - | - | - |
| 55 | Marion St.; East Side | 50015 | 610100 | Water/Wastewater Admn | 12/1/1908 | 3,000 | 3,000 | Direct-W | 3,000 | - | - | - |
| 56 | Total Row Land | | | | | $ 4,069,046 | $ 3,756,750 | | $ 1,642,602 | $ 2,065,360 | $ - | $ 48,788 |
| 57 | **Buildings - B411** | | | | | | | | | | | |
| 58 | Lift Station No 22 Renovation | 35232 | 610340 | Central Maintenance | 6/8/2012 | $ 13,298 | $ 13,298 | Direct-S | $ - | $ 13,298 | $ - | $ - |
| 59 | Spiral Stairway Assembly | 35036 | 610340 | Central Maintenance | 2/21/2012 | 7,756 | 7,756 | Direct-S | - | 7,756 | - | - |
| 60 | New Siding For Lift Station #34 | 50173-2 | 610340 | Central Maintenance | 9/29/2010 | 6,700 | 6,700 | Direct-S | - | 6,700 | - | - |
| 61 | Roof Replacement Ozone Bldg | 35680-3 | 610240 | Ralph Brennan Water Plants # 2 | 4/9/2010 | 26,328 | 26,328 | Direct-W | 26,328 | - | - | - |
| 62 | Roof Replacement High Service Pump Bldg | 68678 | 610240 | Ralph Brennan Water Plants # 2 | 4/9/2010 | 131,002 | 131,002 | Direct-W | 131,002 | - | - | - |
| 63 | Utility Billing Cashier Improvements | 35263-82 | 200510 | Utility Billing | 2/19/2010 | 13,538 | - | Eliminate | - | - | - | - |
| 64 | Utility Office Renovation | 70850-1 | 600820 | Facilities Maintenance | 5/27/2009 | 59,022 | 59,022 | Salaries | 21,720 | 35,886 | 1,417 | - |
| 65 | Environmental Learning Center | 70486-1 | 151273 | Breakers Oceanfront Park | 7/11/2008 | 134,216 | - | Eliminate | - | - | - | - |
| 66 | Eml Power Feed | 70476 | 610150 | Regulatory Compliance | 6/18/2008 | 26,120 | 26,120 | LabTest | 9,142 | 16,978 | - | - |
| 67 | In Conjuction W/ Central Stores Building 50' X 120' | 35562-2 | 610100 | Water/Wastewater Admn | 9/30/2005 | 9,610 | 9,610 | Salaries | 3,536 | 5,843 | 231 | - |
| 68 | Central Maint/Welding Shop | 68356 | 610240 | Ralph Brennan Water Plants # 2 | 11/14/2003 | 61,111 | 61,111 | Direct-W | 61,111 | - | - | - |
| 69 | Security Building | 67980 | 610240 | Ralph Brennan Water Plants # 2 | 5/16/2003 | 4,474 | 4,474 | Direct-W | 4,474 | - | - | - |
| 70 | Aeration Basin #4 | 35752-2 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 99,872 | 99,872 | Direct-S | - | 99,872 | - | - |
| 71 | Aeration Basin #3 | 35752-1 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 145,628 | 145,628 | Direct-S | - | 145,628 | - | - |
| 72 | Generator Building | 35846 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 631,794 | 631,794 | Direct-S | - | 631,794 | - | - |
| 73 | Cl2 Tank &Uv Equipment | 35191-3 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 283,122 | 283,122 | Direct-S | - | 283,122 | - | - |
| 74 | Reuse Pump Station No 10 | 35848 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 89,139 | 89,139 | Direct-S | - | 89,139 | - | - |
| 75 | Post Aeration Basin | 35752-3 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 12,428 | 12,428 | Direct-S | - | 12,428 | - | - |
| 76 | Recycle Pump Station | 35847 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 864,167 | 864,167 | Direct-S | - | 864,167 | - | - |
| 77 | Shingle Roof 220 Marion St | 35511-14 | 610250 | Water Distribution | 4/4/2002 | 5,920 | 5,920 | Direct-W | 5,920 | - | - | - |
| 78 | Bronze Accordian Shutters | 35537-29 | 610100 | Water/Wastewater Admn | 2/28/2002 | 10,917 | 10,917 | Salaries | 4,017 | 6,638 | 262 | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 79 | Aluminum Rollup Door | 14775 | 610330 | Regional Wastwtr Plants # 2 | 2/21/2002 | 2,275 | 2,275 | Direct-S | - | 2,275 | - | - |
| 80 | Film Inst On Admin Windows | 35537-28 | 610100 | Water/Wastewater Admn | 12/27/2001 | 6,000 | 6,000 | Salaries | 2,208 | 3,648 | 144 | - |
| 81 | Car Wash` Public Works | 35840 | 600880 | Fleet Maintenance | 9/30/2001 | 238,112 | - | Eliminate | - | - | - | - |
| 82 | Rolling Steel Door Brennan | 35229-22 | 610240 | Ralph Brennan Water Plants # 2 | 7/19/2001 | 2,500 | 2,500 | Direct-W | 2,500 | - | - | - |
| 83 | Hurricane Shutters Regional | 35537-27 | 610330 | Regional Wastwtr Plants # 2 | 6/21/2001 | 5,564 | 5,564 | Direct-S | - | 5,564 | - | - |
| 84 | Coil Doors/Soffit` 220 Marion | 35511-13 | 610250 | Water Distribution | 6/1/2001 | 2,691 | 2,691 | Direct-W | 2,691 | - | - | - |
| 85 | Polymer Storage Bldg | 35838 | 610330 | Regional Wastwtr Plants # 2 | 3/29/2001 | 11,489 | 11,489 | Direct-S | - | 11,489 | - | - |
| 86 | Prestressed Tank | 0 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 6,795,453 | 6,795,453 | Direct-S | - | 6,795,453 | - | - |
| 87 | Mcc/Generator Bldg | 69974 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 384,333 | 384,333 | Direct-S | - | 384,333 | - | - |
| 88 | Distribution Box | 69975 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 48,518 | 48,518 | Direct-S | - | 48,518 | - | - |
| 89 | Distribution Box | 69976 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 48,518 | 48,518 | Direct-S | - | 48,518 | - | - |
| 90 | Distribution Box | 69977 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 48,518 | 48,518 | Direct-S | - | 48,518 | - | - |
| 91 | Distribution Box | 69978 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 48,518 | 48,518 | Direct-S | - | 48,518 | - | - |
| 92 | Sludge Box | 69979 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 55,634 | 55,634 | Direct-S | - | 55,634 | - | - |
| 93 | Sludge Box | 69980 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 55,634 | 55,634 | Direct-S | - | 55,634 | - | - |
| 94 | In-Plant Pump Station | 69982 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 41,565 | 41,565 | Direct-S | - | 41,565 | - | - |
| 95 | Ras/Was Pump Station | 69983 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 139,084 | 139,084 | Direct-S | - | 139,084 | - | - |
| 96 | Truck Wash-Down Station | 69984 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 69,542 | 69,542 | Direct-S | - | 69,542 | - | - |
| 97 | Rehab Chemical Bldg | 35583-1 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 15,299 | 15,299 | Direct-S | - | 15,299 | - | - |
| 98 | Rehab Chemical Bldg | 0 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 233,943 | 233,943 | Direct-S | - | 233,943 | - | - |
| 99 | Rehab Filtrate Tank | 35586-1 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 130,739 | 130,739 | Direct-S | - | 130,739 | - | - |
| 100 | Prestressed Clarifier Tank | 69970 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 1,032,030 | 1,032,030 | Direct-S | - | 1,032,030 | - | - |
| 101 | Prestressed Clarifier Tank | 69971 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 1,032,030 | 1,032,030 | Direct-S | - | 1,032,030 | - | - |
| 102 | Prestressed Clarifier Tank | 69972 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 1,032,030 | 1,032,030 | Direct-S | - | 1,032,030 | - | - |
| 103 | Scum Pump Station | 69973 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 129,132 | 129,132 | Direct-S | - | 129,132 | - | - |
| 104 | Concrete Vault-Was Flow Mtr | 35791-1 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 5,006 | 5,006 | Direct-S | - | 5,006 | - | - |
| 105 | Sludge Distribution Box | 69969 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 69,542 | 69,542 | Direct-S | - | 69,542 | - | - |
| 106 | In-Plant Pump Station | 69981 | 610340 | Central Maintenance | 3/1/2001 | 41,565 | 41,565 | Direct-S | - | 41,565 | - | - |
| 107 | Chlorine Gener Instrumentat | 35843 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 581,298 | 581,298 | Direct-W | 581,298 | - | - | - |
| 108 | Pump Bldg` Chl Generation | 35844 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 83,032 | 83,032 | Direct-W | 83,032 | - | - | - |
| 109 | Laboratory Casework - Testing Table | 35794-2 | 610240 | Ralph Brennan Water Plants # 2 | 12/21/2000 | 2,042 | 2,042 | Direct-W | 2,042 | - | - | - |
| 110 | Renovate Old Gener Bldg-201 Marion St | 11555 | 610100 | Water/Wastewater Admn | 10/1/2000 | 10,134 | 10,134 | IndirectCost | - | - | - | 10,134 |
| 111 | 2 Rolldown Hurricane Shtrs | 35229-20 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 7,374 | 7,374 | Direct-W | 7,374 | - | - | - |
| 112 | Ozone Bldg-Repl Walls/Doors | 35680-4 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,387 | 2,387 | Direct-W | 2,387 | - | - | - |
| 113 | Bottled Water Plant | 35829 | 610245 | Bottle Water | 10/1/2000 | 100,458 | - | Eliminate | - | - | - | - |
| 114 | Marion St Lift Station Reno | 35210-11 | 610340 | Central Maintenance | 7/31/1999 | 6,928 | 6,928 | Direct-S | - | 6,928 | - | - |
| 115 | 8' X 7' Rolling Service Door | 35511-8 | 610250 | Water Distribution | 3/31/1999 | 1,245 | 1,245 | Direct-W | 1,245 | - | - | - |
| 116 | Pump Station Behind W/Ww Ad | 35822 | 610330 | Regional Wastwtr Plants # 2 | 1/21/1999 | 277,168 | 277,168 | Direct-S | - | 277,168 | - | - |
| 117 | Filter Bldg Behind W/Ww Ad | 35823 | 610330 | Regional Wastwtr Plants # 2 | 1/21/1999 | 634,669 | 634,669 | Direct-S | - | 634,669 | - | - |
| 118 | Blower Bldg Behind W/Ww Ad | 35824 | 610330 | Regional Wastwtr Plants # 2 | 1/21/1999 | 509,592 | 509,592 | Direct-S | - | 509,592 | - | - |
| 119 | Marion St Lift Station Reno | 35210-10 | 610340 | Central Maintenance | 9/30/1998 | 25,185 | 25,185 | Direct-S | - | 25,185 | - | - |
| 120 | Security Sys-Audio/Visual/C | 35263-63 | 200510 | Utility Billing | 6/25/1998 | 3,655 | - | Eliminate | - | - | - | - |
| 121 | Main Building; Wp #2 Covere | 35229-19 | 610240 | Ralph Brennan Water Plants # 2 | 12/31/1997 | 3,103 | 3,103 | Direct-W | 3,103 | - | - | - |
| 122 | Generator Bldg | 35801 | 610320 | Bethune Point Plants # 1 | 9/30/1997 | 40,175 | 40,175 | Direct-S | - | 40,175 | - | - |
| 123 | Softener #1 - Paint | 35225-1 | 610240 | Ralph Brennan Water Plants # 2 | 4/3/1997 | 41,427 | - | Eliminate | - | - | - | - |
| 124 | Softener #2 - Paint | 35226-1 | 610240 | Ralph Brennan Water Plants # 2 | 4/3/1997 | 41,427 | - | Eliminate | - | - | - | - |
| 125 | Softener #3 - Paint | 35667-1 | 610240 | Ralph Brennan Water Plants # 2 | 4/3/1997 | 41,427 | - | Eliminate | - | - | - | - |
| 126 | Maintenance Bldg-Roof | 35751-1 | 610320 | Bethune Point Plants # 1 | 2/13/1997 | 5,303 | 5,303 | Direct-S | - | 5,303 | - | - |
| 127 | Pump Station #40- Add'L Eng | 35710-3 | 610230 | Reuse Distribution Division | 9/30/1996 | 3,012 | 3,012 | Direct-R | - | - | 3,012 | - |
| 128 | Chlorine Tank Bldg Regional Wwtp | 35788 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 885,561 | 885,561 | Direct-S | - | 885,561 | - | - |
| 129 | Sample Bldg; Attached To Cl | 35789 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 10,226 | 10,226 | Direct-S | - | 10,226 | - | - |
| 130 | Chlorine Bldg; Regional Wwt | 35790 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 275,871 | 275,871 | Direct-S | - | 275,871 | - | - |
| 131 | Flow Meter Vault; Regional | 35791 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 42,540 | 42,540 | Direct-S | - | 42,540 | - | - |
| 132 | Sulfur Dioxide Storage Bldg | 35792 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 220,213 | 220,213 | Direct-S | - | 220,213 | - | - |
| 133 | Remodeling/Addition | 35194-10 | 610320 | Bethune Point Plants # 1 | 8/31/1996 | 7,941 | 7,941 | Direct-S | - | 7,941 | - | - |
| 134 | Environmental Lab B | 35794 | 610150 | Regulatory Compliance | 5/2/1996 | 409,894 | 409,894 | LabTest | 143,463 | 266,431 | - | - |
| 135 | Awning 5'X5'X24' W/Graphics | 35166-17 | 610250 | Water Distribution | 3/1/1996 | 1,849 | 1,849 | Direct-W | 1,849 | - | - | - |
| 136 | Reuse Pump Station #30- Add | 35775-1 | 610230 | Reuse Distribution Division | 12/31/1995 | 1,297 | 1,297 | Direct-R | - | - | 1,297 | - |
| 137 | Pump House; Ls #1136 | 35780 | 610340 | Central Maintenance | 12/21/1995 | 4,811 | 4,811 | Direct-S | - | 4,811 | - | - |
| 138 | Lift Station No 33 | 35783 | 610340 | Central Maintenance | 11/30/1995 | 46,983 | 46,983 | Direct-S | - | 46,983 | - | - |
| 139 | Reuse Pump Station; Gateway | 35777 | 610230 | Reuse Distribution Division | 9/30/1995 | 291,611 | 291,611 | Direct-R | - | - | 291,611 | - |
| 140 | Shutters; Brennan Plant | 35229-18 | 610240 | Ralph Brennan Water Plants # 2 | 7/27/1995 | 4,387 | 4,387 | Direct-W | 4,387 | - | - | - |
| 141 | Tertiary Filter-Replace Gla | 35536-4 | 610330 | Regional Wastwtr Plants # 2 | 7/20/1995 | 2,195 | 2,195 | Direct-S | - | 2,195 | - | - |
| 142 | Lift Station No 101 Upgrade | 35256-3 | 610340 | Central Maintenance | 6/29/1995 | 25,618 | 25,618 | Direct-S | - | 25,618 | - | - |
| 143 | Reuse Pump Station #30- Iws | 35775 | 610230 | Reuse Distribution Division | 6/1/1995 | 424,954 | 424,954 | Direct-R | - | - | 424,954 | - |
| 144 | Marion St Renov - Convert T | 35166-14 | 610250 | Water Distribution | 4/30/1995 | 67,923 | 67,923 | Direct-W | 67,923 | - | - | - |
| 145 | Lift Station No 19 | 35764 | 610340 | Central Maintenance | 2/2/1995 | 39,772 | 39,772 | Direct-S | - | 39,772 | - | - |
| 146 | Lift Station No 30 | 35765 | 610340 | Central Maintenance | 2/2/1995 | 39,772 | 39,772 | Direct-S | - | 39,772 | - | - |
| 147 | Wet Well 6' Replacement; Pe | 35709-1 | 610330 | Regional Wastwtr Plants # 2 | 11/23/1994 | 1,198 | 1,198 | Direct-S | - | 1,198 | - | - |
| 148 | Lpga; Pump Station | 35758 | 610230 | Reuse Distribution Division | 9/30/1994 | 123,372 | 123,372 | Direct-R | - | - | 123,372 | - |
| 149 | Brennan Plant Improvements | 35229-15 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/1994 | 198,132 | 198,132 | Direct-W | 198,132 | - | - | - |
| 150 | Control Bldg Alteratio | 35194-8 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 62,449 | 62,449 | Direct-S | - | 62,449 | - | - |
| 151 | Pretreatment Structure | 35734 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 712,061 | 712,061 | Direct-S | - | 712,061 | - | - |
| 152 | Anoxic Tank #2 | 35735 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 241,178 | 241,178 | Direct-S | - | 241,178 | - | - |
| 153 | Aeration Tanks #1 & #2 | 35736 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 1,776,897 | 1,776,897 | Direct-S | - | 1,776,897 | - | - |
| 154 | Splitter Box Bldg #1 | 35737 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 435,129 | 435,129 | Direct-S | - | 435,129 | - | - |
| 155 | Splitter Box Bldg #2 | 35738 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 435,129 | 435,129 | Direct-S | - | 435,129 | - | - |
| 156 | Secondary Clarifier #1 | 35739 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 182,483 | 182,483 | Direct-S | - | 182,483 | - | - |
| 157 | Secondary Clarifier #2 | 35740 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 182,483 | 182,483 | Direct-S | - | 182,483 | - | - |
| 158 | Secondary Clarifier #3 | 35741 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 182,483 | 182,483 | Direct-S | - | 182,483 | - | - |
| 159 | Clarified Liquid Pump | 35742 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 85,048 | 85,048 | Direct-S | - | 85,048 | - | - |
| 160 | Filter Bldg | 35743 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 1,403,427 | 1,403,427 | Direct-S | - | 1,403,427 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 161 | Clearwell | 35744 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 81,975 | 81,975 | Direct-S | - | 81,975 | - | - |
| 162 | Chlorine Contact Bldg | 35745 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 233,320 | 233,320 | Direct-S | - | 233,320 | - | - |
| 163 | Switchgear Bldg #2-Sto | 35747 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 404,532 | 404,532 | Direct-S | - | 404,532 | - | - |
| 164 | Bpp; Switchgear Bldg #3-Sto | 35748 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 419,882 | 419,882 | Direct-S | - | 419,882 | - | - |
| 165 | Smith & Loveless Pump | 35749 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 90,164 | 90,164 | Direct-S | - | 90,164 | - | - |
| 166 | Maintenance Bldg-New S | 35751 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 61,780 | 61,780 | Direct-S | - | 61,780 | - | - |
| 167 | Aeration Tanks #3 & #4 | 35752 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 34,847 | 34,847 | Direct-S | - | 34,847 | - | - |
| 168 | Switchgear Bldg #1 | 35753 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 392,899 | 392,899 | Direct-S | - | 392,899 | - | - |
| 169 | Storage Bldg | 35754 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 25,000 | 25,000 | Direct-S | - | 25,000 | - | - |
| 170 | Anaerobic Tank Bldg Im | 35756 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 167,736 | 167,736 | Direct-S | - | 167,736 | - | - |
| 171 | Anoxic Tank #1 (Fa-1) | 35757 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 129,426 | 129,426 | Direct-S | - | 129,426 | - | - |
| 172 | Wet Well Mounted Lift Stati | 35733 | 610340 | Central Maintenance | 9/30/1994 | 34,071 | 34,071 | Direct-S | - | 34,071 | - | - |
| 173 | Shed; 8' X 8'; White | 35755 | 610240 | Ralph Brennan Water Plants # 2 | 9/22/1994 | 882 | 882 | Direct-W | 882 | - | - | - |
| 174 | Elec Storage Blbd Re-R | 35194-9 | 610320 | Bethune Point Plants # 1 | 9/15/1994 | 2,250 | 2,250 | Direct-S | - | 2,250 | - | - |
| 175 | Lawn Equipment Storage | 35194-7 | 610320 | Bethune Point Plants # 1 | 5/5/1994 | 6,932 | 6,932 | Direct-S | - | 6,932 | - | - |
| 176 | Pump Station #40- Bellevue | 35710-2 | 610230 | Reuse Distribution Division | 1/6/1994 | 991 | 991 | Direct-R | - | - | 991 | - |
| 177 | Roof Replacement - Switchge | 35538-1 | 610330 | Regional Wastwtr Plants # 2 | 9/28/1993 | 7,766 | 7,766 | Direct-S | - | 7,766 | - | - |
| 178 | Roof Replacement - Dewater | 35582-1 | 610330 | Regional Wastwtr Plants # 2 | 9/28/1993 | 17,291 | 17,291 | Direct-S | - | 17,291 | - | - |
| 179 | Enviromental Lab Expansion | 35650-4 | 610150 | Regulatory Compliance | 9/16/1993 | 42,091 | 42,091 | LabTest | 14,732 | 27,359 | - | - |
| 180 | Design - Lpga Reuse Pump St | 35706-2 | 610330 | Regional Wastwtr Plants # 2 | 8/5/1993 | 54,837 | 54,837 | Direct-R | - | - | 54,837 | - |
| 181 | North Tomoka/Lpga Reuse Pum | 35706 | 610330 | Regional Wastwtr Plants # 2 | 7/20/1993 | 419,003 | 419,003 | Direct-S | - | 419,003 | - | - |
| 182 | Roof - Lpga Reuse Pump Stat | 35706-1 | 610330 | Regional Wastwtr Plants # 2 | 7/20/1993 | 6,000 | 6,000 | Direct-R | - | - | 6,000 | - |
| 183 | Improvements To Sludge Dewa | 35582-2 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 2,152,676 | 2,152,676 | Direct-S | - | 2,152,676 | - | - |
| 184 | Gst Pump Station Inlet Box | 35707-1 | 610230 | Reuse Distribution Division | 1/26/1993 | 33,187 | 33,187 | Direct-R | - | - | 33,187 | - |
| 185 | Regional Reuse Pump Station | 35709 | 610330 | Regional Wastwtr Plants # 2 | 1/26/1993 | 86,932 | 86,932 | Direct-R | - | - | 86,932 | - |
| 186 | Ground Storage Tank Pump St | 35707 | 610330 | Regional Wastwtr Plants # 2 | 1/26/1993 | 506,140 | 506,140 | Direct-R | - | - | 506,140 | - |
| 187 | Storage Tank; 5 Million Gal | 35708 | 610330 | Regional Wastwtr Plants # 2 | 1/26/1993 | 1,536,704 | 1,536,704 | Direct-R | - | - | 1,536,704 | - |
| 188 | Municipal Golf Course Pump | 35712 | 151500 | Golf Course | 10/1/1992 | 178,580 | - | Eliminate | - | - | - | - |
| 189 | Pump Station #40- Bellevue | 35710 | 610230 | Reuse Distribution Division | 10/1/1992 | 401,489 | 401,489 | Direct-R | - | - | 401,489 | - |
| 190 | Precast Roof - Pump Station | 35710-1 | 610230 | Reuse Distribution Division | 10/1/1992 | 6,000 | 6,000 | Direct-R | - | - | 6,000 | - |
| 191 | Lift Station No 25 | 35701 | 610340 | Central Maintenance | 12/19/1991 | 205,869 | 205,869 | Direct-S | - | 205,869 | - | - |
| 192 | Lift Station No 33 | 35702 | 610340 | Central Maintenance | 10/31/1991 | 86,635 | 86,635 | Direct-S | - | 86,635 | - | - |
| 193 | Weir Structure | 16708 | 610320 | Bethune Point Plants # 1 | 4/18/1991 | 106,111 | 106,111 | Direct-S | - | 106,111 | - | - |
| 194 | Electric Power; Starters; & | 35229-11 | 610240 | Ralph Brennan Water Plants # 2 | 1/17/1991 | 6,390 | 6,390 | Direct-W | 6,390 | - | - | - |
| 195 | Canopy; Aluminum | 35540-5 | 610330 | Regional Wastwtr Plants # 2 | 8/23/1990 | 1,929 | 1,929 | Direct-S | - | 1,929 | - | - |
| 196 | Well House - Well 12 | 35687 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 197 | Well House - Well 13 | 35688 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 198 | Well House - Well 14 | 35689 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 199 | Well House - Well 15 | 35690 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 200 | Well House - Well 16 | 35691 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 201 | Well House - Well 17 | 35692 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 202 | Well House - Well 18 | 35693 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 203 | Well House - Well 19 | 35694 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 204 | Well House - Well 20 | 35695 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 205 | Well House - Well 21 | 35696 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 38,067 | 38,067 | Direct-W | 38,067 | - | - | - |
| 206 | Ozone Building | 35680 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 219,745 | 219,745 | Direct-W | 219,745 | - | - | - |
| 207 | Piping | 35680-1 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 81,017 | 81,017 | Direct-W | 81,017 | - | - | - |
| 208 | Break/Control Room | 35229-8 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 25,643 | 25,643 | Direct-W | 25,643 | - | - | - |
| 209 | Ground Storage Tank # 2 | 35661 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 448,196 | 448,196 | Direct-W | 448,196 | - | - | - |
| 210 | Sludge Thickener # 2 | 35662 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 169,676 | 169,676 | Direct-W | 169,676 | - | - | - |
| 211 | Walkway-Thickners | 35663 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 4,759 | 4,759 | Direct-W | 4,759 | - | - | - |
| 212 | Ozone/Recarb Basin # 2 | 35664 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 493,059 | 493,059 | Direct-W | 493,059 | - | - | - |
| 213 | Walkway To Softener # 3 | 35665 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 10,877 | 10,877 | Direct-W | 10,877 | - | - | - |
| 214 | Walkway To Softener # 2 | 35666 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 7,887 | 7,887 | Direct-W | 7,887 | - | - | - |
| 215 | Softener # 3 | 35667 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 326,153 | 326,153 | Direct-W | 326,153 | - | - | - |
| 216 | Lime Silo # 2 South | 35668 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 154,141 | 154,141 | Direct-W | 154,141 | - | - | - |
| 217 | Co2 Storage Slabs | 35669 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 6,563 | 6,563 | Direct-W | 6,563 | - | - | - |
| 218 | Washwater Basin #2 West | 35670 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 268,445 | 268,445 | Direct-W | 268,445 | - | - | - |
| 219 | Sludge Pump Station | 35671 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 23,634 | 23,634 | Direct-W | 23,634 | - | - | - |
| 220 | Sludge Pad -Thickeners | 35672 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 2,002 | 2,002 | Direct-W | 2,002 | - | - | - |
| 221 | Sludge Pad-Softener # 3 | 35673 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 1,013 | 1,013 | Direct-W | 1,013 | - | - | - |
| 222 | Sludge Pad -Softener #2 | 35674 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 2,212 | 2,212 | Direct-W | 2,212 | - | - | - |
| 223 | Sludge Pad-Softener # 1 | 35675 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 2,212 | 2,212 | Direct-W | 2,212 | - | - | - |
| 224 | Sludge Pad-Washwater #2 | 35676 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 519 | 519 | Direct-W | 519 | - | - | - |
| 225 | Generator Building | 35677 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 96,457 | 96,457 | Direct-W | 96,457 | - | - | - |
| 226 | Lift Station No 134 | 35651 | 610340 | Central Maintenance | 6/1/1986 | 776,324 | 776,324 | Direct-S | - | 776,324 | - | - |
| 227 | Environmental Lab Bldg A | 35650 | 610150 | Regulatory Compliance | 2/1/1986 | 241,384 | 241,384 | LabTest | 84,485 | 156,900 | - | - |
| 228 | Enclosed Chlorine Bldg | 35627 | 610320 | Bethune Point Plants # 1 | 9/1/1985 | 2,363 | 2,363 | Direct-S | - | 2,363 | - | - |
| 229 | Lift Station No 55 | 35643 | 610340 | Central Maintenance | 9/1/1985 | 30,000 | 30,000 | Direct-S | - | 30,000 | - | - |
| 230 | Design Fees | 35651-1 | 610340 | Central Maintenance | 9/1/1985 | 58,132 | 58,132 | Direct-S | - | 58,132 | - | - |
| 231 | Bldg Lift Station 62 | 35644 | 610340 | Central Maintenance | 6/1/1985 | 1,017,658 | 1,017,658 | Direct-S | - | 1,017,658 | - | - |
| 232 | Equalization Tank #1 | 35645 | 610340 | Central Maintenance | 6/1/1985 | 402,517 | 402,517 | Direct-S | - | 402,517 | - | - |
| 233 | Equalization Tank # 2 | 35646 | 610340 | Central Maintenance | 6/1/1985 | 402,517 | 402,517 | Direct-S | - | 402,517 | - | - |
| 234 | Valve Pit | 35647 | 610340 | Central Maintenance | 6/1/1985 | 2,972 | 2,972 | Direct-S | - | 2,972 | - | - |
| 235 | Valve Pit | 35648 | 610340 | Central Maintenance | 6/1/1985 | 2,972 | 2,972 | Direct-S | - | 2,972 | - | - |
| 236 | Screw Pump Structure | 35649 | 610340 | Central Maintenance | 6/1/1985 | 41,367 | 41,367 | Direct-S | - | 41,367 | - | - |
| 237 | Piping Modifications | 35587-1 | 610320 | Bethune Point Plants # 1 | 8/1/1984 | 25,012 | 25,012 | Direct-S | - | 25,012 | - | - |
| 238 | Canopy Entrance | 35573-18 | 610330 | Regional Wastwtr Plants # 2 | 8/1/1984 | 13,695 | 13,695 | Direct-S | - | 13,695 | - | - |
| 239 | Flammable Storage Bldg | 35622 | 610330 | Regional Wastwtr Plants # 2 | 8/1/1984 | 74,891 | 74,891 | Direct-S | - | 74,891 | - | - |
| 240 | Electrical Equipment | 35622-1 | 610330 | Regional Wastwtr Plants # 2 | 8/1/1984 | 17,012 | 17,012 | Direct-S | - | 17,012 | - | - |
| 241 | Nonorail & Hoist | 35622-3 | 610330 | Regional Wastwtr Plants # 2 | 8/1/1984 | 11,218 | 11,218 | Direct-S | - | 11,218 | - | - |
| 242 | Sludge Transfer Bldg | 35587 | 610320 | Bethune Point Plants # 1 | 9/1/1983 | 95,644 | 95,644 | Direct-S | - | 95,644 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount Water | Wastewater | Reclaimed | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 243 | Sludge Dewatering Bldg | 35582 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 894,595 | 894,595 | Direct-S | - | 894,595 | - | - |
| 244 | Chemical Bldg | 35583 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 83,689 | 83,689 | Direct-S | - | 83,689 | - | - |
| 245 | Sludge Tank # 1 | 35584 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 179,333 | 179,333 | Direct-S | - | 179,333 | - | - |
| 246 | Sludge Tank #2 | 35585 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 179,333 | 179,333 | Direct-S | - | 179,333 | - | - |
| 247 | Filtrate Tank | 35586 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 167,378 | 167,378 | Direct-S | - | 167,378 | - | - |
| 248 | 2 Bldgs Blower Grit&Thi | 35195-1 | 610320 | Bethune Point Plants # 1 | 9/1/1982 | 8,823 | 8,823 | Direct-S | - | 8,823 | - | - |
| 249 | Reuse Bldg-Office & Shop | 35539 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 218,560 | 218,560 | Direct-R | - | - | 218,560 | - |
| 250 | Filter Bldg | 35536 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 162,821 | 162,821 | Direct-S | - | 162,821 | - | - |
| 251 | Filter Bldg | 35536-1 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 458,989 | 458,989 | Direct-S | - | 458,989 | - | - |
| 252 | Administration Bldg | 35537 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 295,970 | 295,970 | Direct-S | - | 295,970 | - | - |
| 253 | Switchgear Building | 35538 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 93,557 | 93,557 | Direct-S | - | 93,557 | - | - |
| 254 | Maintenance Bldg | 35540 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 84,230 | 84,230 | Direct-S | - | 84,230 | - | - |
| 255 | Building; 50' X 120' W/4 C | 35562 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1980 | 70,738 | 70,738 | Direct-W | 70,738 | - | - | - |
| 256 | Water Distribution Bldg | 35511 | 610250 | Water Distribution | 9/1/1980 | 38,996 | 38,996 | Direct-W | 38,996 | - | - | - |
| 257 | House; Well #49 | 35561 | 610240 | Ralph Brennan Water Plants # 2 | 4/1/1980 | 14,600 | 14,600 | Direct-W | 14,600 | - | - | - |
| 258 | Sewer Line Maint Bld | 35512 | 610360 | Sanitary Sewer Maint | 2/1/1980 | 12,990 | 12,990 | Direct-S | - | 12,990 | - | - |
| 259 | Stores; Water | 35503 | 200622 | Central Stores | 9/1/1979 | 47,550 | 47,550 | IndirectCost | - | - | - | 47,550 |
| 260 | Wet Well; Lift Sta 50 | 35501 | 610340 | Central Maintenance | 3/1/1979 | 10,750 | 10,750 | Direct-S | - | 10,750 | - | - |
| 261 | Roof Improvements | 35189-4 | 610320 | Bethune Point Plants # 1 | 9/1/1976 | 6,080 | 6,080 | Direct-S | - | 6,080 | - | - |
| 262 | Ground Storage Tank #1 | 35221 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 139,770 | 139,770 | Direct-W | 139,770 | - | - | - |
| 263 | Sludge Thickener #1 -So | 35223 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 34,804 | 34,804 | Direct-W | 34,804 | - | - | - |
| 264 | Softener #1 - North | 35225 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 83,298 | 83,298 | Direct-W | 83,298 | - | - | - |
| 265 | Softener #2 - South | 35226 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 83,298 | 83,298 | Direct-W | 83,298 | - | - | - |
| 266 | Recarbination Basin #1 | 35227 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 74,856 | 74,856 | Direct-W | 74,856 | - | - | - |
| 267 | Washwater Basin #1-East | 35228 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 147,848 | 147,848 | Direct-W | 147,848 | - | - | - |
| 268 | Main Building; Wp #2 Brenna | 35229 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 899,024 | 899,024 | Direct-W | 899,024 | - | - | - |
| 269 | Main Building | 35229-1 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 515,009 | 515,009 | Direct-W | 515,009 | - | - | - |
| 270 | Design Fees | 35229-2 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 184,677 | 184,677 | Direct-W | 184,677 | - | - | - |
| 271 | Storage; Silicate & Cl2 | 35230 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 34,604 | 34,604 | Direct-W | 34,604 | - | - | - |
| 272 | Modifications | 35189-3 | 610320 | Bethune Point Plants # 1 | 12/1/1974 | 117,247 | 117,247 | Direct-S | - | 117,247 | - | - |
| 273 | Clarifier; #3 | 35190 | 610320 | Bethune Point Plants # 1 | 12/1/1974 | 285,677 | 285,677 | Direct-S | - | 285,677 | - | - |
| 274 | Anaerobic Tank | 35201 | 610320 | Bethune Point Plants # 1 | 12/1/1974 | 83,074 | 83,074 | Direct-S | - | 83,074 | - | - |
| 275 | House; Well No. 46 | 35238 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 5,611 | 5,611 | Direct-W | 5,611 | - | - | - |
| 276 | House; Well No. 47 | 35239 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 6,008 | 6,008 | Direct-W | 6,008 | - | - | - |
| 277 | House; Well No. 48 | 35240 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 6,118 | 6,118 | Direct-W | 6,118 | - | - | - |
| 278 | Tank; Elevated; Thames | 35216 | 610240 | Ralph Brennan Water Plants # 2 | 3/1/1969 | 138,690 | 138,690 | Direct-W | 138,690 | - | - | - |
| 279 | Tank; Elevated; University | 35217 | 610240 | Ralph Brennan Water Plants # 2 | 3/1/1969 | 170,756 | 170,756 | Direct-W | 170,756 | - | - | - |
| 280 | Maintenance Bldg | 35206 | 610320 | Bethune Point Plants # 1 | 1/1/1969 | 11,700 | 11,700 | Direct-S | - | 11,700 | - | - |
| 281 | Clarifier; #2 | 35196 | 610320 | Bethune Point Plants # 1 | 1/1/1968 | 96,454 | 96,454 | Direct-S | - | 96,454 | - | - |
| 282 | Outfall | 35205 | 610320 | Bethune Point Plants # 1 | 1/1/1968 | 25,724 | 25,724 | Direct-S | - | 25,724 | - | - |
| 283 | House; Well #44 | 35178 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1967 | 2,575 | 2,575 | Direct-W | 2,575 | - | - | - |
| 284 | House; Well #45 | 35179 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1967 | 2,452 | 2,452 | Direct-W | 2,452 | - | - | - |
| 285 | Chamber; Cl2; Contact | 35191 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 49,812 | 49,812 | Direct-S | - | 49,812 | - | - |
| 286 | Control Building | 35194 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 79,991 | 79,991 | Direct-S | - | 79,991 | - | - |
| 287 | Control Building | 35194-1 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 249,722 | 249,722 | Direct-S | - | 249,722 | - | - |
| 288 | Thickener; Sludge | 35197 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 84,100 | 84,100 | Direct-S | - | 84,100 | - | - |
| 289 | Anaerobic Tank | 35200 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 171,019 | 171,019 | Direct-S | - | 171,019 | - | - |
| 290 | Lift Station No 46 | 35259 | 610340 | Central Maintenance | 9/1/1960 | 3,850 | 3,850 | Direct-S | - | 3,850 | - | - |
| 291 | Lift Station No 14 | 35243 | 610340 | Central Maintenance | 9/1/1959 | 2,267 | 2,267 | Direct-S | - | 2,267 | - | - |
| 292 | Lift Station No 15 | 35244 | 610340 | Central Maintenance | 3/1/1959 | 8,249 | 8,249 | Direct-S | - | 8,249 | - | - |
| 293 | Lift Station No 5 | 35241 | 610340 | Central Maintenance | 9/1/1957 | 5,834 | 5,834 | Direct-S | - | 5,834 | - | - |
| 294 | Blower Building - Pipe Room | 35195 | 610320 | Bethune Point Plants # 1 | 3/1/1955 | 9,767 | 9,767 | Direct-S | - | 9,767 | - | - |
| 295 | House; Filtration | 35189 | 610320 | Bethune Point Plants # 1 | 12/1/1950 | 85,904 | 85,904 | Direct-S | - | 85,904 | - | - |
| 296 | Lift Station No 17 | 35245 | 610340 | Central Maintenance | 9/1/1950 | 2,944 | 2,944 | Direct-S | - | 2,944 | - | - |
| 297 | Lift Station No 18 | 35246 | 610340 | Central Maintenance | 9/1/1950 | 2,696 | 2,696 | Direct-S | - | 2,696 | - | - |
| 298 | Lift Station No 21 | 35247 | 610340 | Central Maintenance | 9/1/1950 | 1,453 | 1,453 | Direct-S | - | 1,453 | - | - |
| 299 | Lift Station No 22 | 35248 | 610340 | Central Maintenance | 9/1/1950 | 1,380 | 1,380 | Direct-S | - | 1,380 | - | - |
| 300 | Lift Station No 27 | 35249 | 610340 | Central Maintenance | 9/1/1950 | 3,431 | 3,431 | Direct-S | - | 3,431 | - | - |
| 301 | Lift Station No 32 | 35251 | 610340 | Central Maintenance | 9/1/1950 | 3,499 | 3,499 | Direct-S | - | 3,499 | - | - |
| 302 | Lift Station No 37 | 35254 | 610340 | Central Maintenance | 9/1/1950 | 1,510 | 1,510 | Direct-S | - | 1,510 | - | - |
| 303 | Lift Station No 39 | 35255 | 610340 | Central Maintenance | 9/1/1950 | 3,499 | 3,499 | Direct-S | - | 3,499 | - | - |
| 304 | Bldg; Main; Marion St. | 35166 | 610250 | Water Distribution | 12/1/1937 | 34,579 | 34,579 | Direct-W | 34,579 | - | - | - |
| 305 | Bldg; Main; Marion St. | 35166-1 | 610250 | Water Distribution | 12/1/1937 | 43,002 | 43,002 | Direct-W | 43,002 | - | - | - |
| 306 | Building; 222 Marion St | 35210 | 610340 | Central Maintenance | 12/1/1937 | 2,000 | 2,000 | Direct-S | - | 2,000 | - | - |
| 307 | Total Row Buildings | | | | | $ 46,518,996 | $ 45,726,155 | | $ 6,933,568 | $ 35,037,763 | $ 3,697,139 | $ 57,684 |
| | | | | | | | $ 45,726,155 | | | | | |
| 308 | **Infrastructure - S411** | | | | | | | | | | | |
| 309 | 15 Monitoring Wells - Wetland "C" | 60013 | 610150 | Regulatory Compliance | 10/1/2013 | $ 233,450 | $ 233,450 | Direct-W | $ 233,450 | $ - | $ - | $ - |
| 310 | Concrete Slab Surrounding The Fuel Station | 52015 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2013 | 24,736 | 24,736 | Direct-W | 24,736 | - | - | - |
| 311 | Raw Water Bypass System Expansion | 52012 | 900111 | Infrastructure Assets - Utilities | 9/30/2013 | 97,419 | 97,419 | Direct-W | 97,419 | - | - | - |
| 312 | Lines; Wastewater Rehab | 52013 | 900100 | Infrastructure Assets - Gasb 34 | 7/5/2013 | 370,782 | 370,782 | Direct-S | - | 370,782 | - | - |
| 313 | Truck Scale System | 71702 | 610330 | Regional Wastwtr Plants # 2 | 9/18/2012 | 99,071 | 99,071 | Direct-S | - | 99,071 | - | - |
| 314 | Wwtp Filter Bypass | 52004 | 610330 | Regional Wastwtr Plants # 2 | 9/7/2012 | 253,447 | 253,447 | Direct-S | - | 253,447 | - | - |
| 315 | Lines; Sanitary Sewer Rehab | 26538 | 900111 | Infrastructure Assets - Utilities | 4/6/2012 | 400,036 | 400,036 | Direct-S | - | 400,036 | - | - |
| 316 | Palmetto & Live Oak Streetscape | 71398-1 | 900111 | Infrastructure Assets - Utilities | 8/26/2011 | 78,261 | - | Eliminate | - | - | - | - |
| 317 | Force Main - Tomoka River @ Lpga | 71382 | 900111 | Infrastructure Assets - Utilities | 6/30/2011 | 345,947 | 345,947 | Direct-S | - | 345,947 | - | - |
| 318 | Lines; Sanitary Sewer Rehab | 26537 | 900111 | Infrastructure Assets - Utilities | 6/24/2011 | 10,832 | 10,832 | Direct-S | - | 10,832 | - | - |
| 319 | Water Service Line Replacement | 71399 | 900111 | Infrastructure Assets - Utilities | 5/27/2011 | 112,791 | 112,791 | Direct-W | 112,791 | - | - | - |
| 320 | Upgrade Of Water Connections | 17251 | 900111 | Infrastructure Assets - Utilities | 5/13/2011 | 90,791 | 90,791 | Direct-W | 90,791 | - | - | - |
| 321 | Earl St Water Line River Crossing | 71381 | 900111 | Infrastructure Assets - Utilities | 4/6/2011 | 1,851,711 | 1,851,711 | Direct-W | 1,851,711 | - | - | - |

Table 3-1

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 322 | Water & Sewer Lines - Ocean Center Project | 71332 | 900111 | Infrastructure Assets - Utilities | 10/1/2010 | 134,063 | 134,063 | Pipe | 67,702 | 55,368 | 10,993 | - |
| 323 | Reuse Water Improvements | 70436 | 900111 | Infrastructure Assets - Utilities | 1/15/2010 | 42,677 | 42,677 | Direct-R | - | - | 42,677 | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount Water | Wastewater | Reclaimed | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 324 | Asr1 | 70945 | 610150 | Regulatory Compliance | 10/1/2008 | 135,724 | 135,724 | Direct-W | 135,724 | - | - | - |
| 325 | Asr2 | 70949 | 610150 | Regulatory Compliance | 10/1/2008 | 135,724 | 135,724 | Direct-W | 135,724 | - | - | - |
| 326 | Asr3 | 70948 | 610150 | Regulatory Compliance | 10/1/2008 | 135,724 | 135,724 | Direct-W | 135,724 | - | - | - |
| 327 | Swim #2 | 70946 | 610150 | Regulatory Compliance | 10/1/2008 | 107,892 | 107,892 | Direct-W | 107,892 | - | - | - |
| 328 | 40 Monitoring Wells At Rima Ridge Wellfield | 70950 | 610150 | Regulatory Compliance | 10/1/2008 | 98,678 | 98,678 | Direct-W | 98,678 | - | - | - |
| 329 | Test Well Ftr1 | 70939 | 610150 | Regulatory Compliance | 10/1/2008 | 36,450 | 36,450 | Direct-W | 36,450 | - | - | - |
| 330 | Test Well Ftr2 | 70940 | 610150 | Regulatory Compliance | 10/1/2008 | 36,450 | 36,450 | Direct-W | 36,450 | - | - | - |
| 331 | Test Well Ftr3 | 70941 | 610150 | Regulatory Compliance | 10/1/2008 | 36,450 | 36,450 | Direct-W | 36,450 | - | - | - |
| 332 | Test Well Ftr4 | 70942 | 610150 | Regulatory Compliance | 10/1/2008 | 36,450 | 36,450 | Direct-W | 36,450 | - | - | - |
| 333 | Test Well Ftr5 | 70943 | 610150 | Regulatory Compliance | 10/1/2008 | 36,450 | 36,450 | Direct-W | 36,450 | - | - | - |
| 334 | Test Well Ftr6 | 70944 | 610150 | Regulatory Compliance | 10/1/2008 | 36,450 | 36,450 | Direct-W | 36,450 | - | - | - |
| 335 | Mason Park Drive Improvements | 70320-1 | 900100 | Infrastructure Assets - Gasb 34 | 10/1/2008 | 106,836 | 106,836 | IndirectCost | - | - | - | 106,836 |
| 336 | Valor Blvd | 70744-2 | 900100 | Infrastructure Assets - Gasb 34 | 10/1/2008 | 74,044 | 74,044 | IndirectCost | - | - | - | 74,044 |
| 337 | Utilities Extention On Lpga | 70470-1 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 182,448 | 182,448 | Pipe | 92,136 | 75,351 | 14,961 | - |
| 338 | Williamson Between Us 92 And Dunn | 70733 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 1,485,119 | 1,485,119 | Pipe | 749,985 | 613,354 | 121,780 | - |
| 339 | Wastewater System Improvements | 70931 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 179,500 | 179,500 | Direct-S | - | 179,500 | - | - |
| 340 | Wastewater System Improvements | 70932 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 157,480 | 157,480 | Direct-S | - | 157,480 | - | - |
| 341 | Utility Service For Ext Of Tomoka Farms Road | 70934 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 615,322 | 615,322 | Pipe | 310,738 | 254,128 | 50,456 | - |
| 342 | Utility Improvements On N Williamson | 70935 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 121,260 | 121,260 | Pipe | 61,236 | 50,080 | 9,943 | - |
| 343 | Water Interconnect W/Ormond Beach | 70936 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 75,340 | 75,340 | Direct-W | 75,340 | - | - | - |
| 344 | Water Main Extension Adjacent | 70937 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 282,500 | 282,500 | Direct-W | 282,500 | - | - | - |
| 345 | Utility Work @ Tomoka Farms Rd | 70938 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 114,704 | 114,704 | Pipe | 57,926 | 47,373 | 9,406 | - |
| 346 | 12" Reuse Water Main On Strickland Road | 70951 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 263,536 | 263,536 | Direct-R | - | - | 263,536 | - |
| 347 | Reuse Ext From Tomoka Farms To Williamson | 70988 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 178,104 | 178,104 | Direct-R | - | - | 178,104 | - |
| 348 | Clyde Morris Reuse Line From Lpga To Aberdeen | 70898 | 900111 | Infrastructure Assets - Utilities | 10/1/2008 | 19,085 | 19,085 | Direct-R | - | - | 19,085 | - |
| 349 | Sanitary Sewer Improvements - Holly St - 6Th St | 70504 | 900111 | Infrastructure Assets - Utilities | 9/30/2008 | 320,620 | 320,620 | Direct-S | - | 320,620 | - | - |
| 350 | Extension Of Water` Sewer & Reuse Lines On Lpga Blvd | 70470 | 900111 | Infrastructure Assets - Utilities | 9/8/2008 | 791,294 | 791,294 | Pipe | 399,603 | 326,804 | 64,886 | - |
| 351 | Lift Station No 035 | 70486-3 | 610340 | Central Maintenance | 7/11/2008 | 78,400 | 78,400 | Direct-S | - | 78,400 | - | - |
| 352 | Sanitary Sewer Linings | 70326 | 900111 | Infrastructure Assets - Utilities | 10/22/2007 | 45,937 | 45,937 | Direct-S | - | 45,937 | - | - |
| 353 | Irrigation System | 70468 | 151500 | Golf Course | 10/1/2007 | 136,093 | - | Eliminate | - | - | - | - |
| 354 | Fiber Optic Cable Installation | 70483 | 200720 | Telecommunication | 10/1/2007 | 16,591 | 16,591 | IndirectCost | - | - | - | 16,591 |
| 355 | Bay St Stormwater Improvement | 70474-1 | 900111 | Infrastructure Assets - Utilities | 10/1/2007 | 50,337 | - | Eliminate | - | - | - | - |
| 356 | Surveillance System - Utilities | 68724-1 | 200720 | Telecommunication | 8/20/2007 | 1,440 | 1,440 | IndirectCost | - | - | - | 1,440 |
| 357 | Surveillance System - Utilities | 68724 | 200720 | Telecommunication | 7/9/2007 | 10,996 | 10,996 | IndirectCost | - | - | - | 10,996 |
| 358 | Lift Station No 127 | 69378 | 610340 | Central Maintenance | 4/4/2007 | 250,000 | 250,000 | Direct-S | - | 250,000 | - | - |
| 359 | Sewer Line - Ocean Park Project | 69391 | 900111 | Infrastructure Assets - Utilities | 10/1/2006 | 81,353 | 81,353 | Direct-S | - | 81,353 | - | - |
| 360 | Water Force Main And Reuse Pipe Lines & Fire Hydrant | 69276 | 900111 | Infrastructure Assets - Utilities | 1/24/2006 | 278,697 | 278,697 | Direct-S | - | 278,697 | - | - |
| 361 | Lpga Master Lift Station Phase 1 | 68364 | 610340 | Central Maintenance | 8/21/2004 | 237,221 | 237,221 | Direct-S | - | 237,221 | - | - |
| 362 | Water Force Main For Volusia County Landfills | 68133 | 900111 | Infrastructure Assets - Utilities | 4/2/2004 | 115,955 | 115,955 | Direct-S | - | 115,955 | - | - |
| 363 | Reuse Main Ext (2001-33) | 68373 | 900111 | Infrastructure Assets - Utilities | 2/3/2004 | 32,949 | 32,949 | Direct-R | - | - | 32,949 | - |
| 364 | Water Reuse Main Design | 68355 | 900111 | Infrastructure Assets - Utilities | 1/21/2004 | 7,500 | 7,500 | Direct-R | - | - | 7,500 | - |
| 365 | Professional Services For Cornerstone Project Lpga Williamson | 68365 | 900111 | Infrastructure Assets - Utilities | 11/13/2003 | 11,180 | 11,180 | Pipe | 5,646 | 4,617 | 917 | - |
| 366 | Nova North D.O.T Project | 68375 | 900111 | Infrastructure Assets - Utilities | 11/2/2003 | 439,596 | 439,596 | Pipe | 221,996 | 181,553 | 36,047 | - |
| 367 | Water And Sewr Line Ext. | 68364-1 | 900111 | Infrastructure Assets - Utilities | 10/9/2003 | 300,000 | 300,000 | Pipe | 151,500 | 123,900 | 24,600 | - |
| 368 | Irrigation System In Median At Ridgewood | 68367 | 610230 | Reuse Distribution Division | 10/8/2003 | 24,840 | 24,840 | Direct-R | - | - | 24,840 | - |
| 369 | Total Row Infrastructure | | | | | $ 12,064,731 | $ 11,800,040<br>$ 11,800,040 | | $ 5,719,647 | $ 4,957,807 | $ 912,679 | $ 209,907 |
| 370 | **Equipment - A411** | | | | | | | | | | | |
| 371 | Custom Canopy Anchored In Concrete | 70484 | 151500 | Golf Course | 9/30/2008 | $ 7,908 | $ - | Eliminate | $ - | $ - | $ - | $ - |
| 372 | Generator - Caterpillar Diesel | 73182 | 610330 | Regional Wastwtr Plants # 2 | 9/30/2017 | 3,073,697 | 3,073,697 | Direct-S | - | 3,073,697 | - | - |
| 373 | 500 Gallon Diesel Fuel Tank | 73141 | 610240 | Ralph Brennan Water Plants # 2 | 9/8/2017 | 8,800 | 8,800 | Direct-W | 8,800 | - | - | - |
| 374 | Storage Shed | 73131 | 610240 | Ralph Brennan Water Plants # 2 | 5/12/2017 | 5,500 | 5,500 | Direct-W | 5,500 | - | - | - |
| 375 | Ground Penetrating Radar | 73098 | 610230 | Reuse Distribution Division | 4/7/2017 | 12,955 | 12,955 | Direct-R | - | - | 12,955 | - |
| 376 | Ds/Designjet Scanner/Plotter | 73072 | 610200 | Utilities Engineering | 3/24/2017 | 18,137 | 18,137 | IndirectCost | - | - | - | 18,137 |
| 377 | Storage Shed | 73071 | 610240 | Ralph Brennan Water Plants # 2 | 2/10/2017 | 10,500 | 10,500 | Direct-W | 10,500 | - | - | - |
| 378 | 6 Inch Thompson Pump | 5702 | 610340 | Central Maintenance | 2/3/2017 | 63,046 | 63,046 | Direct-S | - | 63,046 | - | - |
| 379 | Bmt 964 C Ozone Gas Analyzer | 73183 | 610240 | Ralph Brennan Water Plants # 2 | 1/6/2017 | 7,880 | 7,880 | Direct-W | 7,880 | - | - | - |
| 380 | Duplex Chemical Feed Skid | 73065 | 610330 | Regional Wastwtr Plants # 2 | 12/30/2016 | 11,500 | 11,500 | Direct-S | - | 11,500 | - | - |
| 381 | 150 Hp Motor | 73031 | 610240 | Ralph Brennan Water Plants # 2 | 11/11/2016 | 11,433 | 11,433 | Direct-W | 11,433 | - | - | - |
| 382 | Ammonia Analyzer | 72078 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2016 | 13,510 | 13,510 | Direct-W | 13,510 | - | - | - |
| 383 | Ion Chromatograph | 72993 | 610150 | Regulatory Compliance | 8/26/2016 | 63,705 | 63,705 | LabTest | 22,297 | 41,408 | - | - |
| 384 | Carrier 4 Ton A/C | 71387 | 610240 | Ralph Brennan Water Plants # 2 | 4/22/2016 | 5,730 | 5,730 | Direct-W | 5,730 | - | - | - |
| 385 | Ammonia Analyzer | 72943 | 610320 | Bethune Point Plants # 1 | 3/4/2016 | 14,247 | 14,247 | Direct-S | - | 14,247 | - | - |
| 386 | Phosphate Analyzer | 72944 | 610330 | Regional Wastwtr Plants # 2 | 3/4/2016 | 14,716 | 14,716 | Direct-S | - | 14,716 | - | - |
| 387 | Particle Counter Analyzer | 72973 | 610330 | Regional Wastwtr Plants # 2 | 3/4/2016 | 7,494 | 7,494 | Direct-S | - | 7,494 | - | - |
| 388 | Particle Counter Analyzer | 72974 | 610330 | Regional Wastwtr Plants # 2 | 3/4/2016 | 7,494 | 7,494 | Direct-S | - | 7,494 | - | - |
| 389 | Paa Chemical Feed Pump | 72897 | 610330 | Regional Wastwtr Plants # 2 | 12/18/2015 | 6,989 | 6,989 | Direct-S | - | 6,989 | - | - |
| 390 | Vederflex Dura 35 Pump Unit | 72895 | 610240 | Ralph Brennan Water Plants # 2 | 12/4/2015 | 8,290 | 8,290 | Direct-W | 8,290 | - | - | - |
| 391 | Vederflex Vf40 Pump Unit | 72896 | 610240 | Ralph Brennan Water Plants # 2 | 12/4/2015 | 11,472 | 11,472 | Direct-W | 11,472 | - | - | - |
| 392 | 9Px 8Kva Ups System | 72714 | 610150 | Regulatory Compliance | 4/3/2015 | 6,182 | 6,182 | LabTest | 2,164 | 4,018 | - | - |
| 393 | 9Px 8Kva Ups System | 72716 | 610150 | Regulatory Compliance | 4/3/2015 | 5,660 | 5,660 | LabTest | 1,981 | 3,679 | - | - |
| 394 | Automated Meter Reading Program | 60014-1 | 200520 | Meter Services | 10/31/2014 | 12,000 | 12,000 | Direct-W | 12,000 | - | - | - |
| 395 | 8" Pressure Relief Valve | 72573 | 610320 | Bethune Point Plants # 1 | 9/22/2014 | 9,021 | 9,021 | Direct-S | - | 9,021 | - | - |
| 396 | 6" Pressure Relief Valve | 72574 | 610320 | Bethune Point Plants # 1 | 9/22/2014 | 7,469 | 7,469 | Direct-S | - | 7,469 | - | - |
| 397 | Vfd For Influent Pump #1 | 72575 | 610320 | Bethune Point Plants # 1 | 9/19/2014 | 8,011 | 8,011 | Direct-S | - | 8,011 | - | - |
| 398 | Vfd For Influent Pump #2 | 72576 | 610320 | Bethune Point Plants # 1 | 9/19/2014 | 8,011 | 8,011 | Direct-S | - | 8,011 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 399 | Danfoss Drive 100 Hp | 72572 | 610330 | Regional Wastwtr Plants # 2 | 9/19/2014 | 8,095 | 8,095 | Direct-S | - | 8,095 | - | - |
| 400 | 7000 Psi Pressure Washer - Honda Gx690 | 72571 | 610330 | Regional Wastwtr Plants # 2 | 9/19/2014 | 5,699 | 5,699 | Direct-S | - | 5,699 | - | - |
| 401 | Rotating Assembly | 72577 | 610340 | Central Maintenance | 9/19/2014 | 9,444 | 9,444 | Direct-S | - | 9,444 | - | - |
| 402 | Lift Station No 85 | 60015 | 610340 | Central Maintenance | 8/22/2014 | 210,320 | 210,320 | Direct-S | - | 210,320 | - | - |
| 403 | Tigermag Magnetic Flow Meter | 72514 | 610320 | Bethune Point Plants # 1 | 8/15/2014 | 6,993 | 6,993 | Direct-S | - | 6,993 | - | - |
| 404 | Submersible Turbine` 1200 Gpm | 72515 | 610240 | Ralph Brennan Water Plants # 2 | 8/1/2014 | 8,465 | 8,465 | Direct-W | 8,465 | - | - | - |
| 405 | Submersible Turbine` 700 Gpm | 72516 | 610240 | Ralph Brennan Water Plants # 2 | 8/1/2014 | 6,705 | 6,705 | Direct-W | 6,705 | - | - | - |
| 406 | Submersible Turbine` 700 Gpm | 72517 | 610240 | Ralph Brennan Water Plants # 2 | 8/1/2014 | 6,325 | 6,325 | Direct-W | 6,325 | - | - | - |
| 407 | Dry Reactor For Ozone Unit 3 | 72578 | 610240 | Ralph Brennan Water Plants # 2 | 7/18/2014 | 15,847 | 15,847 | Direct-W | 15,847 | - | - | - |
| 408 | Electric Actuator | 72519 | 610240 | Ralph Brennan Water Plants # 2 | 6/13/2014 | 6,231 | 6,231 | Direct-W | 6,231 | - | - | - |
| 409 | Electric Actuator | 72520 | 610240 | Ralph Brennan Water Plants # 2 | 6/13/2014 | 7,829 | 7,829 | Direct-W | 7,829 | - | - | - |
| 410 | Chlorine Pump - Dosing Pump #3 | 72518 | 610240 | Ralph Brennan Water Plants # 2 | 6/6/2014 | 7,980 | 7,980 | Direct-W | 7,980 | - | - | - |
| 411 | Automated Meter Reading Program | 60014 | 200520 | Meter Services | 5/21/2014 | 6,503,197 | 6,503,197 | Direct-W | 6,503,197 | - | - | - |
| 412 | Submersible Turbine Pump | 72080 | 610240 | Ralph Brennan Water Plants # 2 | 5/16/2014 | 6,705 | 6,705 | Direct-W | 6,705 | - | - | - |
| 413 | Drum Handler | 72028 | 610330 | Regional Wastwtr Plants # 2 | 5/2/2014 | 8,983 | 8,983 | Direct-S | - | 8,983 | - | - |
| 414 | 6 Inch Thompson Vaccum Assisted Pump | 5352 | 610360 | Sanitary Sewer Maint | 4/11/2014 | 54,050 | 54,050 | Direct-S | - | 54,050 | - | - |
| 415 | Fairbanks Morse 4" 2823 With 50 Hp Motor | 72450 | 610320 | Bethune Point Plants # 1 | 4/4/2014 | 16,515 | 16,515 | Direct-S | - | 16,515 | - | - |
| 416 | Caterpillar D125 Generator | 72423 | 610240 | Ralph Brennan Water Plants # 2 | 3/21/2014 | 47,028 | 47,028 | Direct-W | 47,028 | - | - | - |
| 417 | Caterpillar D125 Generator | 72424 | 610240 | Ralph Brennan Water Plants # 2 | 3/21/2014 | 47,028 | 47,028 | Direct-W | 47,028 | - | - | - |
| 418 | Rotating Assembly | 72318 | 610340 | Central Maintenance | 2/14/2014 | 28,780 | 28,780 | Direct-S | - | 28,780 | - | - |
| 419 | Barracuda Back Up Srv 4903 | 72364 | 200730 | Network Operations | 2/11/2014 | 9,170 | 9,170 | IndirectCost | - | - | - | 9,170 |
| 420 | Aurora Pump | 72313 | 610320 | Bethune Point Plants # 1 | 1/31/2014 | 41,353 | 41,353 | Direct-S | - | 41,353 | - | - |
| 421 | Dc Amplifier For Ozone Generator | 72296 | 610240 | Ralph Brennan Water Plants # 2 | 1/22/2014 | 7,300 | 7,300 | Direct-W | 7,300 | - | - | - |
| 422 | Dc Amplifier For Ozone Generator | 72297 | 610240 | Ralph Brennan Water Plants # 2 | 1/22/2014 | 7,300 | 7,300 | Direct-W | 7,300 | - | - | - |
| 423 | Dc Amplifier For Ozone Generator | 72298 | 610240 | Ralph Brennan Water Plants # 2 | 1/22/2014 | 7,300 | 7,300 | Direct-W | 7,300 | - | - | - |
| 424 | Scada System For Ps#100 | 72315 | 610330 | Regional Wastwtr Plants # 2 | 1/22/2014 | 10,520 | 10,520 | Direct-S | - | 10,520 | - | - |
| 425 | Lift Station No 63 | 72212 | 610340 | Central Maintenance | 12/6/2013 | 873,300 | 873,300 | Direct-S | - | 873,300 | - | - |
| 426 | Railing For Aeration Tank #3 And #4 | 72211 | 610320 | Bethune Point Plants # 1 | 11/19/2013 | 13,720 | 13,720 | Direct-S | - | 13,720 | - | - |
| 427 | Chlorine Generation Cell & Housing Assembly | 72206 | 610240 | Ralph Brennan Water Plants # 2 | 10/21/2013 | 42,626 | 42,626 | Direct-W | 42,626 | - | - | - |
| 428 | Chlorine Generation Cell & Housing Assembly | 72207 | 610240 | Ralph Brennan Water Plants # 2 | 10/21/2013 | 42,626 | 42,626 | Direct-W | 42,626 | - | - | - |
| 429 | Clearscada Server | 72124 | 200730 | Network Operations | 9/30/2013 | 7,960 | 7,960 | IndirectCost | - | - | - | 7,960 |
| 430 | Internal Recycle Pump | 72141 | 610320 | Bethune Point Plants # 1 | 9/30/2013 | 91,772 | 91,772 | Direct-S | - | 91,772 | - | - |
| 431 | Return Sludge Flow Meter | 72070 | 610320 | Bethune Point Plants # 1 | 9/6/2013 | 5,418 | 5,418 | Direct-S | - | 5,418 | - | - |
| 432 | Submersible Aerator | 72168 | 610330 | Regional Wastwtr Plants # 2 | 8/29/2013 | 33,500 | 33,500 | Direct-S | - | 33,500 | - | - |
| 433 | Submersible Aerator | 72169 | 610330 | Regional Wastwtr Plants # 2 | 8/29/2013 | 33,500 | 33,500 | Direct-S | - | 33,500 | - | - |
| 434 | Submersible Aerator | 72170 | 610330 | Regional Wastwtr Plants # 2 | 8/29/2013 | 33,500 | 33,500 | Direct-S | - | 33,500 | - | - |
| 435 | Submersible Aerator | 72171 | 610330 | Regional Wastwtr Plants # 2 | 8/29/2013 | 33,500 | 33,500 | Direct-S | - | 33,500 | - | - |
| 436 | Gorman-Rupp Pump For Ipps Pump#4 | 72065 | 610330 | Regional Wastwtr Plants # 2 | 8/15/2013 | 18,805 | 18,805 | Direct-S | - | 18,805 | - | - |
| 437 | Control Panel For Wwtp Filter Bypass | 71711 | 610330 | Regional Wastwtr Plants # 2 | 8/2/2013 | 23,525 | 23,525 | Direct-S | - | 23,525 | - | - |
| 438 | Dry Type Reactor | 72036 | 610240 | Ralph Brennan Water Plants # 2 | 7/19/2013 | 11,207 | 11,207 | Direct-W | 11,207 | - | - | - |
| 439 | A/C Unit | 72052 | 610320 | Bethune Point Plants # 1 | 7/19/2013 | 7,300 | 7,300 | Direct-S | - | 7,300 | - | - |
| 440 | Franklin Motor Pump | 72026 | 610240 | Ralph Brennan Water Plants # 2 | 7/5/2013 | 5,209 | 5,209 | Direct-W | 5,209 | - | - | - |
| 441 | Air Compressor - Sullair 185 | 5316 | 610360 | Sanitary Sewer Maint | 7/5/2013 | 12,800 | 12,800 | Direct-S | - | 12,800 | - | - |
| 442 | Filtrax Sys Uv | 72008 | 610320 | Bethune Point Plants # 1 | 6/14/2013 | 7,823 | 7,823 | Direct-S | - | 7,823 | - | - |
| 443 | Filtrax Sys | 72007 | 610330 | Regional Wastwtr Plants # 2 | 6/14/2013 | 7,823 | 7,823 | Direct-S | - | 7,823 | - | - |
| 444 | Vacuum Priming Valve For Transfer Pump #1 | 71854 | 610240 | Ralph Brennan Water Plants # 2 | 5/17/2013 | 6,253 | 6,253 | Direct-W | 6,253 | - | - | - |
| 445 | High Service Pump | 71844 | 610240 | Ralph Brennan Water Plants # 2 | 5/17/2013 | 46,650 | 46,650 | Direct-W | 46,650 | - | - | - |
| 446 | Aurora Pump | 71843 | 610320 | Bethune Point Plants # 1 | 5/17/2013 | 9,995 | 9,995 | Direct-S | - | 9,995 | - | - |
| 447 | Adc Smart Controller | 71856 | 610240 | Ralph Brennan Water Plants # 2 | 5/10/2013 | 5,680 | 5,680 | Direct-W | 5,680 | - | - | - |
| 448 | Adc Smart Controller | 71857 | 610240 | Ralph Brennan Water Plants # 2 | 5/10/2013 | 5,680 | 5,680 | Direct-W | 5,680 | - | - | - |
| 449 | Adc Smart Controller | 71858 | 610240 | Ralph Brennan Water Plants # 2 | 5/10/2013 | 5,680 | 5,680 | Direct-W | 5,680 | - | - | - |
| 450 | Check Valve For Hsp#1 | 71839 | 610240 | Ralph Brennan Water Plants # 2 | 5/3/2013 | 17,725 | 17,725 | Direct-W | 17,725 | - | - | - |
| 451 | Crane For Truck #3862 | 3862-1 | 610340 | Central Maintenance | 4/17/2013 | 12,060 | 12,060 | Direct-S | - | 12,060 | - | - |
| 452 | Phosphate Analyzer | 71830 | 610320 | Bethune Point Plants # 1 | 4/15/2013 | 17,353 | 17,353 | Direct-S | - | 17,353 | - | - |
| 453 | Phosphate Analyzer | 71829 | 610330 | Regional Wastwtr Plants # 2 | 4/15/2013 | 17,353 | 17,353 | Direct-S | - | 17,353 | - | - |
| 454 | Db Uvas Sc Probe` 50 Mm | 71831 | 610330 | Regional Wastwtr Plants # 2 | 4/15/2013 | 15,481 | 15,481 | Direct-S | - | 15,481 | - | - |
| 455 | Dry Type Reactor | 71824 | 610240 | Ralph Brennan Water Plants # 2 | 4/11/2013 | 10,402 | 10,402 | Direct-W | 10,402 | - | - | - |
| 456 | 100 Hp Variable Frequency Drive | 71827 | 610330 | Regional Wastwtr Plants # 2 | 4/11/2013 | 12,491 | 12,491 | Direct-S | - | 12,491 | - | - |
| 457 | 100 Hp Variable Frequency Drive | 71828 | 610330 | Regional Wastwtr Plants # 2 | 4/11/2013 | 12,491 | 12,491 | Direct-S | - | 12,491 | - | - |
| 458 | Programmable Loop Controller | 71818 | 610330 | Regional Wastwtr Plants # 2 | 4/2/2013 | 15,225 | 15,225 | Direct-S | - | 15,225 | - | - |
| 459 | Rotating Assembly - Smith & Loveless | 71832 | 610340 | Central Maintenance | 4/2/2013 | 23,474 | 23,474 | Direct-S | - | 23,474 | - | - |
| 460 | Ambient Air Monitor | 71816 | 610240 | Ralph Brennan Water Plants # 2 | 3/26/2013 | 10,075 | 10,075 | Direct-W | 10,075 | - | - | - |
| 461 | Chemical Storage & Feed System For Micro C Glycerin | 71779 | 610320 | Bethune Point Plants # 1 | 2/20/2013 | 481,622 | 481,622 | Direct-S | - | 481,622 | - | - |
| 462 | Chemical Storage & Feed System For Micro C Glycerin | 71780 | 610330 | Regional Wastwtr Plants # 2 | 2/20/2013 | 488,092 | 488,092 | Direct-S | - | 488,092 | - | - |
| 463 | 50Hp Hurricane Submersible Aerator | 71766 | 610330 | Regional Wastwtr Plants # 2 | 2/8/2013 | 33,500 | 33,500 | Direct-S | - | 33,500 | - | - |
| 464 | 50Hp Hurricane Submersible Aerator | 71767 | 610330 | Regional Wastwtr Plants # 2 | 2/8/2013 | 33,500 | 33,500 | Direct-S | - | 33,500 | - | - |
| 465 | Aurora Rotating Assembly | 71749 | 610320 | Bethune Point Plants # 1 | 12/14/2012 | 17,750 | 17,750 | Direct-S | - | 17,750 | - | - |
| 466 | Danfoss Vfd` 400 Hp | 71775 | 610240 | Ralph Brennan Water Plants # 2 | 11/29/2012 | 36,773 | 36,773 | Direct-W | 36,773 | - | - | - |
| 467 | Aurora Rotating Assembly | 71701 | 610320 | Bethune Point Plants # 1 | 9/28/2012 | 17,750 | 17,750 | Direct-S | - | 17,750 | - | - |
| 468 | Flygt Model 4" Cp3127/433 Pump | 71696 | 610330 | Regional Wastwtr Plants # 2 | 9/27/2012 | 7,264 | 7,264 | Direct-S | - | 7,264 | - | - |
| 469 | Flygt Model 4" Cp3127/433 Pump | 71697 | 610330 | Regional Wastwtr Plants # 2 | 9/27/2012 | 7,264 | 7,264 | Direct-S | - | 7,264 | - | - |
| 470 | Emu Pump | 71693 | 610340 | Central Maintenance | 9/10/2012 | 10,474 | 10,474 | Direct-S | - | 10,474 | - | - |
| 471 | Emu Pump | 41694 | 610340 | Central Maintenance | 9/10/2012 | 10,474 | 10,474 | Direct-S | - | 10,474 | - | - |
| 472 | Abba Rotating Assembly | 71695 | 610340 | Central Maintenance | 9/10/2012 | 9,650 | 9,650 | Direct-S | - | 9,650 | - | - |
| 473 | 7 1/2 Ton Condensing Unit | 71691 | 610240 | Ralph Brennan Water Plants # 2 | 8/31/2012 | 6,572 | 6,572 | Direct-W | 6,572 | - | - | - |
| 474 | Micro Logic Controller | 71670 | 610330 | Regional Wastwtr Plants # 2 | 8/24/2012 | 6,400 | 6,400 | Direct-S | - | 6,400 | - | - |
| 475 | Danfoss Vfd 100 Hp | 71627 | 610340 | Central Maintenance | 7/20/2012 | 8,095 | 8,095 | Direct-S | - | 8,095 | - | - |
| 476 | L120-20 Actuator | 71611 | 610320 | Bethune Point Plants # 1 | 6/29/2012 | 6,739 | 6,739 | Direct-S | - | 6,739 | - | - |
| 477 | Irp | 71590 | 610320 | Bethune Point Plants # 1 | 6/6/2012 | 89,483 | 89,483 | Direct-S | - | 89,483 | - | - |
| 478 | Was Pump #1 | 71591 | 610320 | Bethune Point Plants # 1 | 6/6/2012 | 14,940 | 14,940 | Direct-S | - | 14,940 | - | - |
| 479 | Franklin Motor Pump | 71567 | 610240 | Ralph Brennan Water Plants # 2 | 6/1/2012 | 6,895 | 6,895 | Direct-W | 6,895 | - | - | - |
| 480 | Eimco Gear Drive | 71552 | 610330 | Regional Wastwtr Plants # 2 | 5/17/2012 | 16,250 | 16,250 | Direct-S | - | 16,250 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 481 | Eimco Gear Drive | 71553 | 610330 | Regional Wastwtr Plants # 2 | 5/17/2012 | 16,250 | 16,250 | Direct-S | - | 16,250 | - | - |
| 482 | Portable Digital Flowmeter | 71561 | 610240 | Ralph Brennan Water Plants # 2 | 5/16/2012 | 5,613 | 5,613 | Direct-W | 5,613 | - | - | - |
| 483 | Portable Digital Flowmeter | 71562 | 610320 | Bethune Point Plants # 1 | 5/16/2012 | 5,613 | 5,613 | Direct-S | - | 5,613 | - | - |
| 484 | Portable Digital Flowmeter | 71563 | 610330 | Regional Wastwtr Plants # 2 | 5/16/2012 | 5,613 | 5,613 | Direct-S | - | 5,613 | - | - |
| 485 | Portable Digital Flowmeter | 71564 | 610330 | Regional Wastwtr Plants # 2 | 5/16/2012 | 5,613 | 5,613 | Direct-S | - | 5,613 | - | - |
| 486 | Micro Logic Controller | 71545 | 610230 | Reuse Distribution Division | 5/11/2012 | 24,200 | 24,200 | Direct-R | - | - | 24,200 | - |
| 487 | Gph Polymer Makedown System | 71546 | 610330 | Regional Wastwtr Plants # 2 | 5/11/2012 | 6,250 | 6,250 | Direct-S | - | 6,250 | - | - |
| 488 | Rectifier And Cell Cabinet Upgrade | 71525 | 610240 | Ralph Brennan Water Plants # 2 | 4/27/2012 | 107,600 | 107,600 | Direct-W | 107,600 | - | - | - |
| 489 | Dezurick Actuator 18" | 71493 | 610320 | Bethune Point Plants # 1 | 3/30/2012 | 9,704 | 9,704 | Direct-S | - | 9,704 | - | - |
| 490 | Dezurick Actuator 18" | 71494 | 610320 | Bethune Point Plants # 1 | 3/30/2012 | 9,799 | 9,799 | Direct-S | - | 9,799 | - | - |
| 491 | Hach Sc200 Controller With 2 Nitrax Probes | 71466 | 610320 | Bethune Point Plants # 1 | 3/2/2012 | 11,832 | 11,832 | Direct-S | - | 11,832 | - | - |
| 492 | Aurora Type 612 Pum Ras | 71488 | 610320 | Bethune Point Plants # 1 | 3/2/2012 | 31,795 | 31,795 | Direct-S | - | 31,795 | - | - |
| 493 | 4" F2 Omni Meter | 27220 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 6,436 | 6,436 | Direct-W | 6,436 | - | - | - |
| 494 | 4" F2 Omni Meter | 27221 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 6,436 | 6,436 | Direct-W | 6,436 | - | - | - |
| 495 | 4" F2 Omni Meter | 27222 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 6,436 | 6,436 | Direct-W | 6,436 | - | - | - |
| 496 | 4" F2 Omni Meter | 27223 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 6,436 | 6,436 | Direct-W | 6,436 | - | - | - |
| 497 | 4" F2 Omni Meter | 27224 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 6,436 | 6,436 | Direct-W | 6,436 | - | - | - |
| 498 | 4" F2 Omni Meter | 27225 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 6,436 | 6,436 | Direct-W | 6,436 | - | - | - |
| 499 | 4" F2 Omni Meter | 27226 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 6,436 | 6,436 | Direct-W | 6,436 | - | - | - |
| 500 | 6" F2 Omni Meter | 27227 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 7,367 | 7,367 | Direct-W | 7,367 | - | - | - |
| 501 | 6" F2 Omni Meter | 27228 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 7,367 | 7,367 | Direct-W | 7,367 | - | - | - |
| 502 | 6" F2 Omni Meter | 27229 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 7,367 | 7,367 | Direct-W | 7,367 | - | - | - |
| 503 | 6" F2 Omni Meter | 27230 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 7,367 | 7,367 | Direct-W | 7,367 | - | - | - |
| 504 | 6" F2 Omni Meter | 27231 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 7,367 | 7,367 | Direct-W | 7,367 | - | - | - |
| 505 | 6" F2 Omni Meter | 27232 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 7,367 | 7,367 | Direct-W | 7,367 | - | - | - |
| 506 | 6" F2 Omni Meter | 27233 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 7,367 | 7,367 | Direct-W | 7,367 | - | - | - |
| 507 | 6" F2 Omni Meter | 27234 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 7,367 | 7,367 | Direct-W | 7,367 | - | - | - |
| 508 | 10 Inch F2 Omni Meter | 27235 | 900111 | Infrastructure Assets - Utilities | 3/2/2012 | 16,950 | 16,950 | Direct-W | 16,950 | - | - | - |
| 509 | 25 Ton Condenser | 71443 | 600820 | Facilities Maintenance | 2/24/2012 | 30,832 | 30,832 | Salaries | 11,346 | 18,746 | 740 | - |
| 510 | Winsmith Gearbox | 71468 | 610330 | Regional Wastwtr Plants # 2 | 2/10/2012 | 7,156 | 7,156 | Direct-S | - | 7,156 | - | - |
| 511 | Verisight Pro Push Camera | 71487 | 610360 | Sanitary Sewer Maint | 2/10/2012 | 9,000 | 9,000 | Direct-S | - | 9,000 | - | - |
| 512 | Fence | 71467 | 610360 | Sanitary Sewer Maint | 2/3/2012 | 6,268 | 6,268 | Direct-S | - | 6,268 | - | - |
| 513 | 150 Hp Vfd For Ps#30 | 71452 | 610230 | Reuse Distribution Division | 12/30/2011 | 16,333 | 16,333 | Direct-R | - | - | 16,333 | - |
| 514 | Control Panel For Cat Generator | 71453 | 610240 | Ralph Brennan Water Plants # 2 | 12/30/2011 | 7,724 | 7,724 | Direct-W | 7,724 | - | - | - |
| 515 | Goulds Submersible Turbine | 71501 | 610240 | Ralph Brennan Water Plants # 2 | 11/18/2011 | 6,670 | 6,670 | Direct-W | 6,670 | - | - | - |
| 516 | Water Service Replacement Sunland & Mlk | 71407 | 900111 | Infrastructure Assets - Utilities | 9/23/2011 | 209,458 | 209,458 | Direct-W | 209,458 | - | - | - |
| 517 | Sihi Vacuum Pump | 71395 | 610240 | Ralph Brennan Water Plants # 2 | 9/15/2011 | 9,571 | 9,571 | Direct-W | 9,571 | - | - | - |
| 518 | Emu Mixer & Parts | 71393 | 610320 | Bethune Point Plants # 1 | 9/14/2011 | 10,737 | 10,737 | Direct-S | - | 10,737 | - | - |
| 519 | Emu Mixer & Parts | 71392 | 610320 | Bethune Point Plants # 1 | 9/14/2011 | 10,737 | 10,737 | Direct-S | - | 10,737 | - | - |
| 520 | Aurora Split Case Pump Model 411 | 71373 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/2011 | 28,402 | 28,402 | Direct-W | 28,402 | - | - | - |
| 521 | Uvt Sensor | 71375 | 610320 | Bethune Point Plants # 1 | 9/2/2011 | 15,684 | 15,684 | Direct-S | - | 15,684 | - | - |
| 522 | Scada Regional Effluent Pump Controls | 71374 | 610330 | Regional Wastwtr Plants # 2 | 9/2/2011 | 18,300 | 18,300 | Direct-S | - | 18,300 | - | - |
| 523 | Mtu Standby Generator | 71376 | 610340 | Central Maintenance | 9/2/2011 | 50,910 | 50,910 | Direct-S | - | 50,910 | - | - |
| 524 | 40 Hp Variable Frequency Drive | 71354 | 610240 | Ralph Brennan Water Plants # 2 | 7/15/2011 | 4,855 | 4,855 | Direct-W | 4,855 | - | - | - |
| 525 | 40 Hp Variable Frequency Drive | 71355 | 610240 | Ralph Brennan Water Plants # 2 | 7/15/2011 | 4,855 | 4,855 | Direct-W | 4,855 | - | - | - |
| 526 | 250 Hp Variable Frequency Drive | 71356 | 610240 | Ralph Brennan Water Plants # 2 | 7/15/2011 | 28,085 | 28,085 | Direct-W | 28,085 | - | - | - |
| 527 | 400 Hp Variable Frequency Drive | 71357 | 610240 | Ralph Brennan Water Plants # 2 | 7/15/2011 | 43,375 | 43,375 | Direct-W | 43,375 | - | - | - |
| 528 | Uvt Sensor/Analyzer | 71330 | 610330 | Regional Wastwtr Plants # 2 | 6/17/2011 | 14,172 | 14,172 | Direct-S | - | 14,172 | - | - |
| 529 | 7Ht Gear Box For Anoxic Mixer #1 | 70781 | 610320 | Bethune Point Plants # 1 | 6/3/2011 | 41,620 | 41,620 | Direct-S | - | 41,620 | - | - |
| 530 | Vertical Mixed Flow Pump | 70782 | 610330 | Regional Wastwtr Plants # 2 | 6/3/2011 | 25,825 | 25,825 | Direct-S | - | 25,825 | - | - |
| 531 | Jackson Av Water Main Upsize | 71406 | 900111 | Infrastructure Assets - Utilities | 5/27/2011 | 69,186 | 69,186 | Direct-W | 69,186 | - | - | - |
| 532 | High Efficiency Electrode | 71314 | 610240 | Ralph Brennan Water Plants # 2 | 4/15/2011 | 60,780 | 60,780 | Direct-W | 60,780 | - | - | - |
| 533 | High Efficiency Electrode | 71315 | 610240 | Ralph Brennan Water Plants # 2 | 4/15/2011 | 60,780 | 60,780 | Direct-W | 60,780 | - | - | - |
| 534 | Aurora 10X12X18 | 71285 | 610240 | Ralph Brennan Water Plants # 2 | 1/28/2011 | 29,840 | 29,840 | Direct-W | 29,840 | - | - | - |
| 535 | Hydraulic Handheld Valve Exerciser | 71283 | 610250 | Water Distribution | 1/14/2011 | 5,806 | 5,806 | Direct-W | 5,806 | - | - | - |
| 536 | Lpga Fuel Station | 71408 | 610330 | Regional Wastwtr Plants # 2 | 11/5/2010 | 294,920 | 294,920 | Direct-S | - | 294,920 | - | - |
| 537 | Rectifier For Chlorine Generation | 70965 | 610240 | Ralph Brennan Water Plants # 2 | 6/25/2010 | 68,390 | 68,390 | Direct-W | 68,390 | - | - | - |
| 538 | Rectifier For Chlorine Generation | 70967 | 610240 | Ralph Brennan Water Plants # 2 | 6/25/2010 | 68,390 | 68,390 | Direct-W | 68,390 | - | - | - |
| 539 | Hmi Touch Screen - On-Site | 71144 | 610240 | Ralph Brennan Water Plants # 2 | 6/18/2010 | 12,200 | 12,200 | Direct-W | 12,200 | - | - | - |
| 540 | 40"Cjv Solvent Printer/Cutter | 70903 | 200730 | Network Operations | 6/14/2010 | 14,774 | 14,774 | IndirectCost | - | - | - | 14,774 |
| 541 | Mdp Switch Board | 71111 | 610240 | Ralph Brennan Water Plants # 2 | 4/30/2010 | 5,930 | 5,930 | Direct-W | 5,930 | - | - | - |
| 542 | Deplox 5 Multi Analyzer | 71106 | 610240 | Ralph Brennan Water Plants # 2 | 4/9/2010 | 7,426 | 7,426 | Direct-W | 7,426 | - | - | - |
| 543 | Toshiba Motor 100 Hp | 71014 | 610240 | Ralph Brennan Water Plants # 2 | 2/12/2010 | 8,612 | 8,612 | Direct-W | 8,612 | - | - | - |
| 544 | Portable Thompson Pump | 71018 | 610330 | Regional Wastwtr Plants # 2 | 12/10/2009 | 8,480 | 8,480 | Direct-S | - | 8,480 | - | - |
| 545 | Emerson 250Hp Motor | 70878 | 610330 | Regional Wastwtr Plants # 2 | 11/12/2009 | 7,031 | 7,031 | Direct-S | - | 7,031 | - | - |
| 546 | Touch Screen - Operator Interface | 71010 | 610320 | Bethune Point Plants # 1 | 9/30/2009 | 11,612 | 11,612 | Direct-S | - | 11,612 | - | - |
| 547 | Programming Updates For Uv Disinfection System | 71011 | 610320 | Bethune Point Plants # 1 | 9/30/2009 | 10,400 | 10,400 | Direct-S | - | 10,400 | - | - |
| 548 | Effluent Pump #2 | 70927 | 610330 | Regional Wastwtr Plants # 2 | 9/18/2009 | 14,158 | 14,158 | Direct-S | - | 14,158 | - | - |
| 549 | Actuator 480 Volt Buried Valve | 70925 | 610330 | Regional Wastwtr Plants # 2 | 9/18/2009 | 5,180 | 5,180 | Direct-S | - | 5,180 | - | - |
| 550 | Effluent Pump #1 | 70928 | 610330 | Regional Wastwtr Plants # 2 | 9/18/2009 | 9,484 | 9,484 | Direct-S | - | 9,484 | - | - |
| 551 | Pryco Daytank | 70963 | 610340 | Central Maintenance | 9/18/2009 | 6,762 | 6,762 | Direct-S | - | 6,762 | - | - |
| 552 | 4" Rotating Assembly | 70922 | 610340 | Central Maintenance | 8/28/2009 | 6,224 | 6,224 | Direct-S | - | 6,224 | - | - |
| 553 | Rebuild C54 Eimco Drive | 70913 | 610240 | Ralph Brennan Water Plants # 2 | 7/31/2009 | 77,060 | 77,060 | Direct-W | 77,060 | - | - | - |
| 554 | Microsoft Enterprise Agreement True Up | 70318-13 | 200730 | Network Operations | 6/26/2009 | 2,865 | 2,865 | IndirectCost | - | - | - | 2,865 |
| 555 | 25 Hp Submersible Pump & Motor | 70718 | 610240 | Ralph Brennan Water Plants # 2 | 6/5/2009 | 18,675 | 18,675 | Direct-W | 18,675 | - | - | - |
| 556 | 25 Hp Submersible Pump & Motor | 70719 | 610240 | Ralph Brennan Water Plants # 2 | 6/5/2009 | 18,675 | 18,675 | Direct-W | 18,675 | - | - | - |
| 557 | Hiperweb Software | 70729 | 610100 | Water/Wastewater Admn | 5/7/2009 | 22,800 | 22,800 | IndirectCost | - | - | - | 22,800 |
| 558 | Clortec Ct-750 Clear Acrylic Cell Body | 70720 | 610240 | Ralph Brennan Water Plants # 2 | 5/1/2009 | 9,850 | 9,850 | Direct-W | 9,850 | - | - | - |
| 559 | Ras Pump | 70929 | 610320 | Bethune Point Plants # 1 | 5/1/2009 | 16,084 | 16,084 | Direct-S | - | 16,084 | - | - |
| 560 | Radio Control System | 70706 | 610330 | Regional Wastwtr Plants # 2 | 4/8/2009 | 5,435 | 5,435 | Direct-S | - | 5,435 | - | - |
| 561 | Abba Rotating Assembly | 70709 | 610340 | Central Maintenance | 4/2/2009 | 10,750 | 10,750 | Direct-S | - | 10,750 | - | - |
| 562 | Filter Pump - Super T | 70700 | 610330 | Regional Wastwtr Plants # 2 | 3/6/2009 | 18,240 | 18,240 | Direct-S | - | 18,240 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 563 | Radiodetection Locating Equipment | 70440 | 610230 | Reuse Distribution Division | 2/6/2009 | 6,042 | 6,042 | Direct-R | - | - | 6,042 | - |
| 564 | Lift Station Pump | 70555 | 610340 | Central Maintenance | 1/28/2009 | 6,843 | 6,843 | Direct-S | - | 6,843 | - | - |
| 565 | Lift Station Pump | 70553 | 610340 | Central Maintenance | 1/28/2009 | 6,843 | 6,843 | Direct-S | - | 6,843 | - | - |
| 566 | 25 Hp Submersible Pump & Motor | 70690 | 610240 | Ralph Brennan Water Plants # 2 | 1/5/2009 | 16,175 | 16,175 | Direct-W | 16,175 | - | - | - |
| 567 | 25 Hp Submersible Pump & Motor | 70691 | 610240 | Ralph Brennan Water Plants # 2 | 1/5/2009 | 16,175 | 16,175 | Direct-W | 16,175 | - | - | - |
| 568 | Microsoft Enterprise Agreement | 70318-10 | 200730 | Network Operations | 12/15/2008 | 15,825 | 15,825 | IndirectCost | - | - | - | 15,825 |
| 569 | Ez-Go Golf Cart #18 | 70632 | 610240 | Ralph Brennan Water Plants # 2 | 12/15/2008 | 2,064 | - | Eliminate | - | - | - | - |
| 570 | Ez-Go Golf Cart #40 | 70578 | 610240 | Ralph Brennan Water Plants # 2 | 12/15/2008 | 2,064 | - | Eliminate | - | - | - | - |
| 571 | Ez-Go Golf Cart #41 | 70579 | 610240 | Ralph Brennan Water Plants # 2 | 12/15/2008 | 2,064 | - | Eliminate | - | - | - | - |
| 572 | Ez-Go Golf Cart #94 | 70613 | 610240 | Ralph Brennan Water Plants # 2 | 12/15/2008 | 2,064 | - | Eliminate | - | - | - | - |
| 573 | Ez-Go Golf Cart #60 | 70598 | 610330 | Regional Wastwtr Plants # 2 | 12/15/2008 | 2,064 | - | Eliminate | - | - | - | - |
| 574 | Ez-Go Golf Cart #96 | 70661 | 610330 | Regional Wastwtr Plants # 2 | 12/15/2008 | 2,064 | - | Eliminate | - | - | - | - |
| 575 | Variable Frequency Drive | 70535 | 610340 | Central Maintenance | 12/2/2008 | 10,540 | 10,540 | Direct-S | - | 10,540 | - | - |
| 576 | Toshiba Motor B4004Vlg3Bm | 70530 | 610240 | Ralph Brennan Water Plants # 2 | 10/30/2008 | 11,689 | 11,689 | Direct-W | 11,689 | - | - | - |
| 577 | 100 Hp U.S. Electric Motor | 70513 | 610330 | Regional Wastwtr Plants # 2 | 10/25/2008 | 5,198 | 5,198 | Direct-S | - | 5,198 | - | - |
| 578 | Scada System Upgrade | 70933 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2008 | 710,683 | 710,683 | Direct-W | 710,683 | - | - | - |
| 579 | L/S Monitoring System Upgrade | 70930 | 610340 | Central Maintenance | 10/1/2008 | 344,652 | 344,652 | Direct-S | - | 344,652 | - | - |
| 580 | 125 Kw Emergency Generator | 70450 | 610240 | Ralph Brennan Water Plants # 2 | 9/19/2008 | 33,886 | 33,886 | Direct-W | 33,886 | - | - | - |
| 581 | 12 Inch Wafer Valve W/Elec. Actuator | 62840-1 | 610320 | Bethune Point Plants # 1 | 7/25/2008 | 3,798 | 3,798 | Direct-S | - | 3,798 | - | - |
| 582 | 12 Inch Wafer Valve W/Elec. Actuator | 62838-1 | 610320 | Bethune Point Plants # 1 | 7/25/2008 | 3,798 | 3,798 | Direct-S | - | 3,798 | - | - |
| 583 | 12 Inch Wafer Valve W/Elec. Actuator | 62839-1 | 610320 | Bethune Point Plants # 1 | 7/25/2008 | 3,798 | 3,798 | Direct-S | - | 3,798 | - | - |
| 584 | Transfer Pump Number 4 | 70419 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/2008 | 56,972 | 56,972 | Direct-W | 56,972 | - | - | - |
| 585 | 4" Flygt Pump | 70395 | 610330 | Regional Wastwtr Plants # 2 | 6/11/2008 | 5,372 | 5,372 | Direct-S | - | 5,372 | - | - |
| 586 | 4" Rotating Assembly | 70385 | 610340 | Central Maintenance | 5/23/2008 | 5,983 | 5,983 | Direct-S | - | 5,983 | - | - |
| 587 | Transfer Pump No. 1 | 70375 | 610240 | Ralph Brennan Water Plants # 2 | 5/8/2008 | 14,323 | 14,323 | Direct-W | 14,323 | - | - | - |
| 588 | Transfer Pump No. 2 | 70315 | 610240 | Ralph Brennan Water Plants # 2 | 5/8/2008 | 13,238 | 13,238 | Direct-W | 13,238 | - | - | - |
| 589 | Powerware 9170 18Kva Ups | 70341 | 610240 | Ralph Brennan Water Plants # 2 | 4/25/2008 | 14,180 | 14,180 | Direct-W | 14,180 | - | - | - |
| 590 | Tiger-Mag Meter | 70339 | 610320 | Bethune Point Plants # 1 | 4/4/2008 | 5,963 | 5,963 | Direct-S | - | 5,963 | - | - |
| 591 | Camcorp Model 8 Bin Vent | 70321 | 610240 | Ralph Brennan Water Plants # 2 | 3/14/2008 | 5,530 | 5,530 | Direct-W | 5,530 | - | - | - |
| 592 | Spiral Bevel Pinion Assembly | 70332 | 610320 | Bethune Point Plants # 1 | 3/14/2008 | 6,491 | 6,491 | Direct-S | - | 6,491 | - | - |
| 593 | Microsoft Enterprise Agreement | 70318-3 | 200730 | Network Operations | 1/15/2008 | 15,119 | 15,119 | IndirectCost | - | - | - | 15,119 |
| 594 | Toshiba Motor For Pump #6 | 70314 | 610240 | Ralph Brennan Water Plants # 2 | 1/4/2008 | 11,325 | 11,325 | Direct-W | 11,325 | - | - | - |
| 595 | Fluke Meter 1750 | 70316 | 610240 | Ralph Brennan Water Plants # 2 | 1/4/2008 | 12,892 | 12,892 | Direct-W | 12,892 | - | - | - |
| 596 | Rotating Assembly | 70311 | 610340 | Central Maintenance | 12/21/2007 | 6,950 | 6,950 | Direct-S | - | 6,950 | - | - |
| 597 | Rotating Assembly | 70312 | 610340 | Central Maintenance | 12/21/2007 | 6,950 | 6,950 | Direct-S | - | 6,950 | - | - |
| 598 | 6500 Gallon Containment Tank | 70292 | 610240 | Ralph Brennan Water Plants # 2 | 12/7/2007 | 17,251 | 17,251 | Direct-W | 17,251 | - | - | - |
| 599 | Scaffold System | 70317 | 610330 | Regional Wastwtr Plants # 2 | 12/7/2007 | 5,000 | 5,000 | Direct-S | - | 5,000 | - | - |
| 600 | Swivel Valve Maintenance Trailer | 70296 | 610250 | Water Distribution | 11/23/2007 | 47,885 | 47,885 | Direct-W | 47,885 | - | - | - |
| 601 | Rotating Assembly | 70310 | 610340 | Central Maintenance | 10/26/2007 | 7,950 | 7,950 | Direct-S | - | 7,950 | - | - |
| 602 | Rotating Assembly | 70313 | 610340 | Central Maintenance | 10/26/2007 | 7,950 | 7,950 | Direct-S | - | 7,950 | - | - |
| 603 | Ground Storage Tank | 70336 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2007 | 2,426,600 | 2,426,600 | Direct-W | 2,426,600 | - | - | - |
| 604 | Generator Detroit Diesel | 69394-3 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2007 | 436,139 | 436,139 | Direct-W | 436,139 | - | - | - |
| 605 | Scada System Upgrade | 70435 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2007 | 91,957 | 91,957 | Direct-W | 91,957 | - | - | - |
| 606 | Liquid Ammonia Feed System | 69376 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2007 | 57,900 | 57,900 | Direct-W | 57,900 | - | - | - |
| 607 | Server For Hiperweb | 69466 | 200730 | Network Operations | 9/28/2007 | 5,526 | 5,526 | IndirectCost | - | - | - | 5,526 |
| 608 | Submersible Well Equipment | 68969 | 610240 | Ralph Brennan Water Plants # 2 | 9/14/2007 | 16,685 | 16,685 | Direct-W | 16,685 | - | - | - |
| 609 | Uv Winches | 68726 | 610330 | Regional Wastwtr Plants # 2 | 8/29/2007 | 7,623 | 7,623 | Direct-S | - | 7,623 | - | - |
| 610 | Uv Winches | 68725 | 610330 | Regional Wastwtr Plants # 2 | 8/29/2007 | 7,623 | 7,623 | Direct-S | - | 7,623 | - | - |
| 611 | High Service #6 Pump | 68728 | 610240 | Ralph Brennan Water Plants # 2 | 8/28/2007 | 30,240 | 30,240 | Direct-W | 30,240 | - | - | - |
| 612 | Biltogether Pump | 68722 | 610340 | Central Maintenance | 8/17/2007 | 9,795 | 9,795 | Direct-S | - | 9,795 | - | - |
| 613 | Hp Designjet 820 Printer | 69457 | 200730 | Network Operations | 7/23/2007 | 17,804 | 17,804 | IndirectCost | - | - | - | 17,804 |
| 614 | Vertical Builtogether Pump | 68664 | 610340 | Central Maintenance | 7/12/2007 | 7,862 | 7,862 | Direct-S | - | 7,862 | - | - |
| 615 | Trench Box | 69288 | 610360 | Sanitary Sewer Maint | 4/19/2007 | 8,875 | 8,875 | Direct-S | - | 8,875 | - | - |
| 616 | Trench Box | 69289 | 610360 | Sanitary Sewer Maint | 4/19/2007 | 8,875 | 8,875 | Direct-S | - | 8,875 | - | - |
| 617 | Security Computer Console | 69341 | 610240 | Ralph Brennan Water Plants # 2 | 4/6/2007 | 15,615 | 15,615 | Direct-W | 15,615 | - | - | - |
| 618 | Module Assembly Kit | 64468 | 610330 | Regional Wastwtr Plants # 2 | 11/27/2006 | 12,151 | 12,151 | Direct-S | - | 12,151 | - | - |
| 619 | Mass Flow Meter On Co2 Supply Line | 68639 | 610240 | Ralph Brennan Water Plants # 2 | 10/13/2006 | 8,300 | 8,300 | Direct-W | 8,300 | - | - | - |
| 620 | Engineering For Generator Install | 69394-1 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2006 | 38,500 | 38,500 | Direct-W | 38,500 | - | - | - |
| 621 | Feed Piping For 2 Storage Tanks | 69395 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2006 | 12,500 | 12,500 | Direct-W | 12,500 | - | - | - |
| 622 | Detroit Diesel Generator | 69394-2 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2006 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 623 | Generator Detroit Diesel | 69394 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2006 | 98,867 | 98,867 | Direct-W | 98,867 | - | - | - |
| 624 | Fuel Storage Tank | 69392 | 610320 | Bethune Point Plants # 1 | 10/1/2006 | 16,439 | 16,439 | Direct-S | - | 16,439 | - | - |
| 625 | Nutrient Auto Analyzer | 69280 | 610150 | Regulatory Compliance | 8/4/2006 | 54,968 | 54,968 | LabTest | 19,239 | 35,729 | - | - |
| 626 | Metrotech 98600 Pipe Locator And Transmitter | 68956 | 610250 | Water Distribution | 7/14/2006 | 7,054 | 7,054 | Direct-W | 7,054 | - | - | - |
| 627 | Hydraulic Hammer W/ Tool Moil | 68958 | 610250 | Water Distribution | 6/13/2006 | 9,993 | 9,993 | Direct-W | 9,993 | - | - | - |
| 628 | Utility Billing Software Teleworks | 69278 | 200730 | Network Operations | 1/3/2006 | 37,425 | 37,425 | IndirectCost | - | - | - | 37,425 |
| 629 | Capitalized Interest | 68904 | 900111 | Infrastructure Assets - Utilities | 9/30/2005 | 1,064,342 | - | Eliminate | - | - | - | - |
| 630 | Custom Submersible Wellhead 8'X 10' With Accessories | 68901 | 610240 | Ralph Brennan Water Plants # 2 | 9/16/2005 | 2,441 | 2,441 | Direct-W | 2,441 | - | - | - |
| 631 | Enz Ejector Nozzle #80 | 68902 | 610350 | Wastewater Tv Inspection | 9/16/2005 | 4,021 | 4,021 | Direct-S | - | 4,021 | - | - |
| 632 | Security System 1-Sl 3000 Ul | 68983 | 610100 | Water/Wastewater Admn | 9/9/2005 | 3,995 | 3,995 | IndirectCost | - | - | - | 3,995 |
| 633 | Desk | 69017 | 610200 | Utilities Engineering | 8/31/2005 | 841 | 841 | IndirectCost | - | - | - | 841 |
| 634 | Precision Incubator Model 815 Bod | 68757 | 610150 | Regulatory Compliance | 8/10/2005 | 2,918 | 2,918 | LabTest | 1,021 | 1,897 | - | - |
| 635 | Iso - Temp Standard Lab Incubator Standard 5.0 Cu Ft. 120V | 68756 | 610150 | Regulatory Compliance | 8/10/2005 | 1,848 | 1,848 | LabTest | 647 | 1,201 | - | - |
| 636 | Sewage Pumpstation - Ls 12 | 68758 | 610340 | Central Maintenance | 8/10/2005 | 45,221 | 45,221 | Direct-S | - | 45,221 | - | - |
| 637 | Golf Cart` Electric E-Z Go | 68780 | 610150 | Regulatory Compliance | 8/5/2005 | 2,323 | - | Eliminate | - | - | - | - |
| 638 | Golf Cart` Electric E-Z Go | 68781 | 610150 | Regulatory Compliance | 8/5/2005 | 2,323 | - | Eliminate | - | - | - | - |
| 639 | Golf Cart` Electric E-Z Go | 68863 | 610150 | Regulatory Compliance | 8/5/2005 | 2,323 | - | Eliminate | - | - | - | - |
| 640 | Golf Cart` Electric E-Z Go | 68816 | 610320 | Bethune Point Plants # 1 | 8/5/2005 | 2,323 | - | Eliminate | - | - | - | - |
| 641 | Golf Cart` Electric E-Z Go | 68782 | 610320 | Bethune Point Plants # 1 | 8/5/2005 | 2,323 | - | Eliminate | - | - | - | - |
| 642 | Golf Cart` Electric E-Z Go | 68837 | 610330 | Regional Wastwtr Plants # 2 | 8/5/2005 | 2,323 | - | Eliminate | - | - | - | - |
| 643 | Golf Cart` Electric E-Z Go | 68845 | 610330 | Regional Wastwtr Plants # 2 | 8/5/2005 | 2,323 | - | Eliminate | - | - | - | - |
| 644 | Golf Cart` Electric E-Z Go | 68779 | 610330 | Regional Wastwtr Plants # 2 | 8/5/2005 | 2,323 | - | Eliminate | - | - | - | - |

Table 3-1

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 645 | Suction Cover W/Ss Wear Ring For A-C 5X5X12 Nswv200 Pump | 68768 | 610340 | Central Maintenance | 7/22/2005 | 1,044 | 1,044 | Direct-S | - | 1,044 | - | - |
| 646 | Screw Connection Ter Cable Module Parts For Scada System | 64712 | 610240 | Ralph Brennan Water Plants # 2 | 6/17/2005 | 2,739 | 2,739 | Direct-W | 2,739 | - | - | - |
| 647 | Single Stage Submersible Pump And Motor For Wellfield | 68736 | 610240 | Ralph Brennan Water Plants # 2 | 6/7/2005 | 3,954 | 3,954 | Direct-W | 3,954 | - | - | - |
| 648 | Single Stage Submersible Pump And Motor For Wellfield | 68735 | 610240 | Ralph Brennan Water Plants # 2 | 6/7/2005 | 3,954 | 3,954 | Direct-W | 3,954 | - | - | - |
| 649 | Valve Actuator Motorized Ground Storage Tank No.2 | 68744 | 610240 | Ralph Brennan Water Plants # 2 | 5/27/2005 | 4,585 | 4,585 | Direct-W | 4,585 | - | - | - |
| 650 | Improvement To Lift Station 50 & 51 | 68914 | 610340 | Central Maintenance | 5/21/2005 | 50,544 | 50,544 | Direct-S | - | 50,544 | - | - |
| 651 | Boat Nozzle 65 Gpm-2000 Psi/Ups Charges | 68746 | 610350 | Wastewater Tv Inspection | 5/20/2005 | 1,155 | 1,155 | Direct-S | - | 1,155 | - | - |
| 652 | Valve Actuator Motorized By Pass Valve For Ground Storage | 68745 | 610240 | Ralph Brennan Water Plants # 2 | 5/18/2005 | 3,918 | 3,918 | Direct-W | 3,918 | - | - | - |
| 653 | Meter 6" W2000 Turbo Slimline W/ Bolt Nuts And Gaskets Well | 68610 | 610240 | Ralph Brennan Water Plants # 2 | 5/18/2005 | 2,455 | 2,455 | Direct-W | 2,455 | - | - | - |
| 654 | Measuring Chamber 10" W5500 Dr. Turbo Gallon Assembly Well | 68731 | 610240 | Ralph Brennan Water Plants # 2 | 5/18/2005 | 1,951 | 1,951 | Direct-W | 1,951 | - | - | - |
| 655 | 6" Sensus Turbo Meter Well #12 | 68609 | 610240 | Ralph Brennan Water Plants # 2 | 5/18/2005 | 771 | 771 | Direct-W | 771 | - | - | - |
| 656 | 304Ss Submersible Motor 20Hp 3500 Rpm Lead Cable | 68732 | 610240 | Ralph Brennan Water Plants # 2 | 5/13/2005 | 1,184 | 1,184 | Direct-W | 1,184 | - | - | - |
| 657 | Multistage Blower Drive | 68741 | 610330 | Regional Wastwtr Plants # 2 | 5/13/2005 | 21,830 | 21,830 | Direct-S | - | 21,830 | - | - |
| 658 | Fentress Lift Relocate Manholes | 68920 | 610340 | Central Maintenance | 5/2/2005 | 263,613 | 263,613 | Direct-S | - | 263,613 | - | - |
| 659 | Cornerstone Lift Station | 68919 | 610340 | Central Maintenance | 4/8/2005 | 413,000 | 413,000 | Direct-S | - | 413,000 | - | - |
| 660 | Soft Start 208-690Vac 210Amp Atsol + Opti | 68769 | 610340 | Central Maintenance | 3/25/2005 | 2,050 | 2,050 | Direct-S | - | 2,050 | - | - |
| 661 | Soft Start 208-690Vac 210Amp Atsol + Opti | 68770 | 610340 | Central Maintenance | 3/25/2005 | 2,050 | 2,050 | Direct-S | - | 2,050 | - | - |
| 662 | Water Plant Sludge Thickner Drive | 68604 | 610240 | Ralph Brennan Water Plants # 2 | 3/22/2005 | 67,860 | 67,860 | Direct-W | 67,860 | - | - | - |
| 663 | 2 Ton Aluminum Tripod W/ Freight | 68608 | 610320 | Bethune Point Plants # 1 | 2/22/2005 | 1,799 | 1,799 | Direct-S | - | 1,799 | - | - |
| 664 | Ysi Model 650 Waterproof Field Meter | 68496 | 610150 | Regulatory Compliance | 2/18/2005 | 1,353 | 1,353 | LabTest | 474 | 879 | - | - |
| 665 | Rotary Valve 8X10 Drive Type Hand Operated | 68753 | 610240 | Ralph Brennan Water Plants # 2 | 2/18/2005 | 2,293 | 2,293 | Direct-W | 2,293 | - | - | - |
| 666 | Rotary Valve 8X10 Drive Type Hand Operated | 68754 | 610240 | Ralph Brennan Water Plants # 2 | 2/18/2005 | 2,293 | 2,293 | Direct-W | 2,293 | - | - | - |
| 667 | Weather King Roof Top Package Ac | 68500 | 610330 | Regional Wastwtr Plants # 2 | 2/18/2005 | 5,970 | 5,970 | Direct-S | - | 5,970 | - | - |
| 668 | Overhead Door Opener Gh-50-43-M 1/2 With Mounts | 68497 | 610330 | Regional Wastwtr Plants # 2 | 1/28/2005 | 1,455 | 1,455 | Direct-S | - | 1,455 | - | - |
| 669 | Overhead Door Opener Gh-50-43-M 1/2 With Mounts | 68498 | 610330 | Regional Wastwtr Plants # 2 | 1/28/2005 | 1,455 | 1,455 | Direct-S | - | 1,455 | - | - |
| 670 | Overhead Door Opener Gh-50-43-M 1/2 With Mounts | 68499 | 610330 | Regional Wastwtr Plants # 2 | 1/28/2005 | 1,455 | 1,455 | Direct-S | - | 1,455 | - | - |
| 671 | Valve #2 Plant Side Electic Actuator Model #L120-40/25/1800/Dı | 68492 | 610240 | Ralph Brennan Water Plants # 2 | 12/17/2004 | 4,739 | 4,739 | Direct-W | 4,739 | - | - | - |
| 672 | Pump /Motor Goulds Model 6Dhhc Vis Bowl 400Gpm @ 83.5' Tc | 68490 | 610240 | Ralph Brennan Water Plants # 2 | 12/17/2004 | 2,370 | 2,370 | Direct-W | 2,370 | - | - | - |
| 673 | Pipe Used In Water Main Project Purple Pipe | 68982 | 900111 | Infrastructure Assets - Utilities | 12/17/2004 | 58,781 | 58,781 | Direct-R | - | - | 58,781 | - |
| 674 | Ice-O-Matic Air Cooled Full Cube Mechine W/Storag Bin & Steel | 68328 | 610250 | Water Distribution | 11/26/2004 | 2,929 | - | Eliminate | - | - | - | - |
| 675 | Polysonics Sx40-1-0-1-030-A Ultrasonic Flowmeter | 68321 | 610320 | Bethune Point Plants # 1 | 9/24/2004 | 3,859 | 3,859 | Direct-S | - | 3,859 | - | - |
| 676 | Birmingham Ycl 130Gh Gear Head Lathe | 68320 | 610320 | Bethune Point Plants # 1 | 9/24/2004 | 2,475 | 2,475 | Direct-S | - | 2,475 | - | - |
| 677 | Complete Rotating Assembley | 68322 | 610340 | Central Maintenance | 9/24/2004 | 5,569 | 5,569 | Direct-S | - | 5,569 | - | - |
| 678 | Complete Rotating Assembley | 68323 | 610340 | Central Maintenance | 9/24/2004 | 5,569 | 5,569 | Direct-S | - | 5,569 | - | - |
| 679 | 40Hp 460V 3 Ph 6" Motor | 68325 | 610240 | Ralph Brennan Water Plants # 2 | 9/17/2004 | 2,850 | 2,850 | Direct-W | 2,850 | - | - | - |
| 680 | Rovalve S20B Knife Gate Valve | 68169 | 610330 | Regional Wastwtr Plants # 2 | 7/24/2004 | 2,624 | 2,624 | Direct-S | - | 2,624 | - | - |
| 681 | 14 Inch Rovalve S208 Knife Gate Valve | 68164 | 610330 | Regional Wastwtr Plants # 2 | 7/24/2004 | 2,624 | 2,624 | Direct-S | - | 2,624 | - | - |
| 682 | Isco Model 441 Unimag | 68168 | 610330 | Regional Wastwtr Plants # 2 | 6/25/2004 | 1,601 | 1,601 | Direct-S | - | 1,601 | - | - |
| 683 | Gorman-Rupp Pump | 68153 | 610340 | Central Maintenance | 5/20/2004 | 6,550 | 6,550 | Direct-S | - | 6,550 | - | - |
| 684 | Dionex Ics-2000 Ion Chromatograph System - Gsa | 68071 | 610150 | Regulatory Compliance | 5/17/2004 | 42,143 | 42,143 | LabTest | 14,750 | 27,393 | - | - |
| 685 | Miller Syncrowave Treatment | 68152 | 610330 | Regional Wastwtr Plants # 2 | 4/16/2004 | 1,560 | 1,560 | Direct-S | - | 1,560 | - | - |
| 686 | Board Uv4 Mcb Lamps | 68151 | 610320 | Bethune Point Plants # 1 | 4/5/2004 | 1,014 | 1,014 | Direct-S | - | 1,014 | - | - |
| 687 | Carver Pump For Carwash | 68344 | 600880 | Fleet Maintenance | 2/19/2004 | 6,872 | - | Eliminate | - | - | - | - |
| 688 | Well Liner & Installation | 68115 | 610240 | Ralph Brennan Water Plants # 2 | 2/17/2004 | 13,453 | 13,453 | Direct-W | 13,453 | - | - | - |
| 689 | Barbed Wire Fence | 68090 | 610240 | Ralph Brennan Water Plants # 2 | 1/30/2004 | 6,697 | 6,697 | Direct-W | 6,697 | - | - | - |
| 690 | Allen Bradley 1784-Pkt Communication Board | 68097 | 610320 | Bethune Point Plants # 1 | 1/30/2004 | 1,237 | 1,237 | Direct-S | - | 1,237 | - | - |
| 691 | 5432 Vertical Pump 120 | 68098 | 610340 | Central Maintenance | 1/30/2004 | 4,075 | 4,075 | Direct-S | - | 4,075 | - | - |
| 692 | Ingersoll Rand P185Wtr Portable Compressor & Reel Hose | 68362 | 610250 | Water Distribution | 1/8/2004 | 10,960 | 10,960 | Direct-W | 10,960 | - | - | - |
| 693 | Sew Eurodrive Gear Box | 67661 | 610320 | Bethune Point Plants # 1 | 1/1/2004 | 1,049 | 1,049 | Direct-S | - | 1,049 | - | - |
| 694 | Pump 40 Hp 460 Volts/Motor Flow 1200 Head | 68072 | 610240 | Ralph Brennan Water Plants # 2 | 12/18/2003 | 2,869 | 2,869 | Direct-W | 2,869 | - | - | - |
| 695 | Trojan Uv 4000 Module Communication | 68085 | 610320 | Bethune Point Plants # 1 | 12/11/2003 | 1,012 | 1,012 | Direct-S | - | 1,012 | - | - |
| 696 | Sledge Convenyor | 68081 | 610330 | Regional Wastwtr Plants # 2 | 11/27/2003 | 67,890 | 67,890 | Direct-S | - | 67,890 | - | - |
| 697 | Type 1 Electromagnetic Lock Door | 68075 | 610240 | Ralph Brennan Water Plants # 2 | 10/23/2003 | 1,529 | 1,529 | Direct-W | 1,529 | - | - | - |
| 698 | Type 1 Electromagnetic Lock Door | 68074 | 610240 | Ralph Brennan Water Plants # 2 | 10/23/2003 | 1,529 | 1,529 | Direct-W | 1,529 | - | - | - |
| 699 | Type 1 Electromagnetic Lock Door | 68073 | 610240 | Ralph Brennan Water Plants # 2 | 10/23/2003 | 1,529 | 1,529 | Direct-W | 1,529 | - | - | - |
| 700 | Type 2 Coil Based Electric Strike Lock Door | 68076 | 610240 | Ralph Brennan Water Plants # 2 | 10/23/2003 | 1,264 | 1,264 | Direct-W | 1,264 | - | - | - |
| 701 | 3 Inch Plug Valve With Limitorque Electric Actuator With 3-Phas | 68472 | 610330 | Regional Wastwtr Plants # 2 | 10/1/2003 | 3,706 | 3,706 | Direct-S | - | 3,706 | - | - |
| 702 | Force Flow Scale Model 50Dr50 Platfotm Scale | 67987 | 610240 | Ralph Brennan Water Plants # 2 | 9/24/2003 | 4,870 | 4,870 | Direct-W | 4,870 | - | - | - |
| 703 | Destruct Control Panel | 67979-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/22/2003 | 1,570 | 1,570 | Direct-W | 1,570 | - | - | - |
| 704 | Software Utility Billing | 67988 | 200510 | Utility Billing | 9/9/2003 | 30,000 | - | Eliminate | - | - | - | - |
| 705 | Hp Design Jet 100 Printer | 67877 | 200730 | Network Operations | 9/5/2003 | 1,419 | 1,419 | IndirectCost | - | - | - | 1,419 |
| 706 | Destruct Control Panel | 67983-1 | 610240 | Ralph Brennan Water Plants # 2 | 8/21/2003 | 7,179 | 7,179 | Direct-W | 7,179 | - | - | - |
| 707 | Rotating Assembly For A/C Model 200 | 67924 | 610340 | Central Maintenance | 8/14/2003 | 4,950 | 4,950 | Direct-S | - | 4,950 | - | - |
| 708 | Rotating Assembly For A/C M0Del 200 | 67923 | 610340 | Central Maintenance | 8/14/2003 | 4,950 | 4,950 | Direct-S | - | 4,950 | - | - |
| 709 | Franklin Motor 240 Volt 3450 Rpm | 67926 | 610240 | Ralph Brennan Water Plants # 2 | 8/12/2003 | 2,067 | 2,067 | Direct-W | 2,067 | - | - | - |
| 710 | Cooling Fans | 67928 | 610240 | Ralph Brennan Water Plants # 2 | 8/12/2003 | 9,825 | 9,825 | Direct-W | 9,825 | - | - | - |
| 711 | Destruct Control Panel | 67979 | 610240 | Ralph Brennan Water Plants # 2 | 8/12/2003 | 7,179 | 7,179 | Direct-W | 7,179 | - | - | - |
| 712 | Destruct Control Panel | 67983 | 610240 | Ralph Brennan Water Plants # 2 | 7/21/2003 | 32,821 | 32,821 | Direct-W | 32,821 | - | - | - |
| 713 | Water Main Bellevue | 67989 | 900111 | Infrastructure Assets - Utilities | 5/29/2003 | 12,823 | 12,823 | Direct-W | 12,823 | - | - | - |
| 714 | Reuse Watermain At Tomoka Farms Rd. | 17053-1 | 900111 | Infrastructure Assets - Utilities | 5/15/2003 | 50,000 | 50,000 | Direct-R | - | - | 50,000 | - |
| 715 | Security Fencing | 67753 | 610240 | Ralph Brennan Water Plants # 2 | 5/1/2003 | 8,996 | 8,996 | Direct-W | 8,996 | - | - | - |
| 716 | 4" Duplex Double Disc Pumps Per Specs. | 67834 | 610330 | Regional Wastwtr Plants # 2 | 5/1/2003 | 18,829 | 18,829 | Direct-S | - | 18,829 | - | - |
| 717 | 4" Duplex Double Disc Pumps Per Specs | 67836 | 610330 | Regional Wastwtr Plants # 2 | 5/1/2003 | 18,829 | 18,829 | Direct-S | - | 18,829 | - | - |
| 718 | 4" Duplex Double Disc Pump`Per Specs | 67837 | 610330 | Regional Wastwtr Plants # 2 | 5/1/2003 | 18,829 | 18,829 | Direct-S | - | 18,829 | - | - |
| 719 | 4" Duplex Double Disc Pumps` Per Specs | 67833 | 610330 | Regional Wastwtr Plants # 2 | 5/1/2003 | 18,829 | 18,829 | Direct-S | - | 18,829 | - | - |
| 720 | 4" Duplex Disc Pumps` Per Specs. | 67835 | 610330 | Regional Wastwtr Plants # 2 | 5/1/2003 | 18,829 | 18,829 | Direct-S | - | 18,829 | - | - |
| 721 | Bottled Water Apparatus | 67957 | 610245 | Bottle Water | 4/25/2003 | 38,875 | 38,875 | Direct-W | 38,875 | - | - | - |
| 722 | 7230 R25 Ysi Model 58 | 67985 | 610150 | Regulatory Compliance | 4/24/2003 | 1,211 | 1,211 | LabTest | 424 | 787 | - | - |
| 723 | Lime Slaker & Vloumetric #4 | 67995 | 610240 | Ralph Brennan Water Plants # 2 | 4/17/2003 | 54,857 | 54,857 | Direct-W | 54,857 | - | - | - |
| 724 | Lime Slaker & Vloumetric #1 | 67982 | 610240 | Ralph Brennan Water Plants # 2 | 4/17/2003 | 54,857 | 54,857 | Direct-W | 54,857 | - | - | - |
| 725 | Lime Slaker & Vloumetric #2 | 67993 | 610240 | Ralph Brennan Water Plants # 2 | 4/17/2003 | 54,857 | 54,857 | Direct-W | 54,857 | - | - | - |
| 726 | Lime Slaker & Vloimetric #3 | 67994 | 610240 | Ralph Brennan Water Plants # 2 | 4/17/2003 | 54,857 | 54,857 | Direct-W | 54,857 | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 727 | Lims-Software Implementation & Installation | 67768 | 610150 | Regulatory Compliance | 2/26/2003 | 50,268 | 50,268 | LabTest | 17,594 | 32,674 | - | - |
| 728 | Rotating Assembly | 67605 | 610320 | Bethune Point Plants # 1 | 2/13/2003 | 12,467 | 12,467 | Direct-S | - | 12,467 | - | - |
| 729 | Swipe Card Reader System For 3 Doorways | 67770 | 610100 | Water/Wastewater Admn | 1/23/2003 | 1,658 | 1,658 | IndirectCost | - | - | - | 1,658 |
| 730 | Swipe Card Reader System For 3 Doors | 67818 | 610330 | Regional Wastwtr Plants # 2 | 1/23/2003 | 1,658 | 1,658 | Direct-S | - | 1,658 | - | - |
| 731 | Swipe Card Reader System For 3 Doorways | 67831 | 610330 | Regional Wastwtr Plants # 2 | 1/23/2003 | 1,658 | 1,658 | Direct-S | - | 1,658 | - | - |
| 732 | Chart Recorder | 67607 | 610330 | Regional Wastwtr Plants # 2 | 12/12/2002 | 2,674 | 2,674 | Direct-S | - | 2,674 | - | - |
| 733 | Chart Recorder Accessories | 67607-1 | 610330 | Regional Wastwtr Plants # 2 | 12/12/2002 | 2,735 | 2,735 | Direct-S | - | 2,735 | - | - |
| 734 | Complete Drop In Measuring Chamber | 67828 | 610330 | Regional Wastwtr Plants # 2 | 10/21/2002 | 1,898 | 1,898 | Direct-S | - | 1,898 | - | - |
| 735 | Hp Duplexing Printer | 69908 | 200730 | Network Operations | 9/30/2002 | 2,097 | 2,097 | IndirectCost | - | - | - | 2,097 |
| 736 | Swipe Cards For 4 Doors | 69913 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2002 | 7,197 | 7,197 | Direct-W | 7,197 | - | - | - |
| 737 | Switch Gears | 67519 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 97,161 | 97,161 | Direct-S | - | 97,161 | - | - |
| 738 | 6000 Gallon Fuel Tank Uv | 67419 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 35,814 | 35,814 | Direct-S | - | 35,814 | - | - |
| 739 | Uv Modules | 67412 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 1,055,777 | 1,055,777 | Direct-S | - | 1,055,777 | - | - |
| 740 | Uv Modules | 0 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 1,055,777 | 1,055,777 | Direct-S | - | 1,055,777 | - | - |
| 741 | High Speed Mixer | 67525 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 57,901 | 57,901 | Direct-S | - | 57,901 | - | - |
| 742 | High Speed Mixer | 67526 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 57,901 | 57,901 | Direct-S | - | 57,901 | - | - |
| 743 | Mixer | 67522 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 25,759 | 25,759 | Direct-S | - | 25,759 | - | - |
| 744 | Mixer | 67523 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 25,759 | 25,759 | Direct-S | - | 25,759 | - | - |
| 745 | Mixer | 67524 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 25,759 | 25,759 | Direct-S | - | 25,759 | - | - |
| 746 | Mixer | 67527 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 25,759 | 25,759 | Direct-S | - | 25,759 | - | - |
| 747 | Mixer | 67528 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 25,759 | 25,759 | Direct-S | - | 25,759 | - | - |
| 748 | Mixer | 67529 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 25,759 | 25,759 | Direct-S | - | 25,759 | - | - |
| 749 | Switch Gear Panel | 67536 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 79,649 | 79,649 | Direct-S | - | 79,649 | - | - |
| 750 | Ups Main Panel | 67417 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 385,932 | 385,932 | Direct-S | - | 385,932 | - | - |
| 751 | Wall Fans | 67518 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 5,084 | 5,084 | Direct-S | - | 5,084 | - | - |
| 752 | Mixer Aeration #3 | 67521 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 57,901 | 57,901 | Direct-S | - | 57,901 | - | - |
| 753 | Mixer Aeration #3 | 67520 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 57,901 | 57,901 | Direct-S | - | 57,901 | - | - |
| 754 | Reuse Pump | 67415 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 15,930 | 15,930 | Direct-S | - | 15,930 | - | - |
| 755 | Constant Speed Pump Irp 3 | 67532 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 88,211 | 88,211 | Direct-S | - | 88,211 | - | - |
| 756 | Constant Speed Pump Irp 4 | 67533 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 88,211 | 88,211 | Direct-S | - | 88,211 | - | - |
| 757 | Upgrade Computer System | 69964 | 610320 | Bethune Point Plants # 1 | 9/30/2002 | 28,244 | 28,244 | Direct-S | - | 28,244 | - | - |
| 758 | Reuse Line 12" Shady Place | 67545 | 900111 | Infrastructure Assets - Utilities | 9/30/2002 | 40,335 | 40,335 | Direct-R | - | - | 40,335 | - |
| 759 | Reuse Line 20" Lpga | 67546 | 900111 | Infrastructure Assets - Utilities | 9/30/2002 | 79,973 | 79,973 | Direct-R | - | - | 79,973 | - |
| 760 | Reuse Line 20" Automall | 67547 | 900111 | Infrastructure Assets - Utilities | 9/30/2002 | 9,500 | 9,500 | Direct-R | - | - | 9,500 | - |
| 761 | Reuse Line 12" Palmetto | 67548 | 900111 | Infrastructure Assets - Utilities | 9/30/2002 | 35,285 | 35,285 | Direct-R | - | - | 35,285 | - |
| 762 | Rotating Assembly | 67511 | 610340 | Central Maintenance | 9/5/2002 | 5,980 | 5,980 | Direct-S | - | 5,980 | - | - |
| 763 | Rotating Assembly | 67512 | 610340 | Central Maintenance | 9/5/2002 | 5,980 | 5,980 | Direct-S | - | 5,980 | - | - |
| 764 | Software "Harris Star" | 69928 | 200730 | Network Operations | 8/15/2002 | 9,000 | 9,000 | IndirectCost | - | - | - | 9,000 |
| 765 | 36" Meter Head Assembly | 67513 | 610330 | Regional Wastwtr Plants # 2 | 7/18/2002 | 4,689 | 4,689 | Direct-S | - | 4,689 | - | - |
| 766 | 10 Hp Rotationg Assembly | 67495 | 610340 | Central Maintenance | 6/20/2002 | 5,336 | 5,336 | Direct-S | - | 5,336 | - | - |
| 767 | 10 Hp Rotationg Assembly | 67496 | 610340 | Central Maintenance | 6/20/2002 | 5,336 | 5,336 | Direct-S | - | 5,336 | - | - |
| 768 | Digital Reduced Voltage Str | 67497 | 610340 | Central Maintenance | 6/20/2002 | 3,025 | 3,025 | Direct-S | - | 3,025 | - | - |
| 769 | Digital Reduced Voltage Str | 67498 | 610340 | Central Maintenance | 6/20/2002 | 3,025 | 3,025 | Direct-S | - | 3,025 | - | - |
| 770 | Hp 4100 Printer | 67329 | 200730 | Network Operations | 6/13/2002 | 2,028 | - | Eliminate | - | - | - | - |
| 771 | Hp Printer | 67328 | 200730 | Network Operations | 6/13/2002 | 2,028 | - | Eliminate | - | - | - | - |
| 772 | Software "Eis" | 69930 | 200730 | Network Operations | 6/4/2002 | 12,000 | 12,000 | IndirectCost | - | - | - | 12,000 |
| 773 | 48"Fork Assembly | 67269 | 610320 | Bethune Point Plants # 1 | 5/30/2002 | 1,114 | 1,114 | Direct-S | - | 1,114 | - | - |
| 774 | Superflex Expansion Joint | 67375 | 610240 | Ralph Brennan Water Plants # 2 | 2/21/2002 | 2,253 | 2,253 | Direct-W | 2,253 | - | - | - |
| 775 | Superflex Expansion Joint | 67376 | 610240 | Ralph Brennan Water Plants # 2 | 2/21/2002 | 2,253 | 2,253 | Direct-W | 2,253 | - | - | - |
| 776 | Superflex Expansion Joint | 67377 | 610240 | Ralph Brennan Water Plants # 2 | 2/21/2002 | 2,253 | 2,253 | Direct-W | 2,253 | - | - | - |
| 777 | Injector/Liqchlorine/Remote | 67380 | 610240 | Ralph Brennan Water Plants # 2 | 2/21/2002 | 4,606 | 4,606 | Direct-W | 4,606 | - | - | - |
| 778 | Rotating Assembly Impeller | 67371 | 610340 | Central Maintenance | 1/24/2002 | 4,252 | 4,252 | Direct-S | - | 4,252 | - | - |
| 779 | Rotating Assembly Impeller | 67372 | 610340 | Central Maintenance | 1/24/2002 | 4,252 | 4,252 | Direct-S | - | 4,252 | - | - |
| 780 | Software"Harris Pubs E Care | 69929 | 200730 | Network Operations | 1/23/2002 | 25,000 | 25,000 | IndirectCost | - | - | - | 25,000 |
| 781 | Meridian Intgr Conf Bridge | 69958 | 200720 | Telecommunication | 12/27/2001 | 27,059 | 27,059 | IndirectCost | - | - | - | 27,059 |
| 782 | 10'Golden Wt & Lev Ck Valve | 67373 | 610340 | Central Maintenance | 12/20/2001 | 1,732 | 1,732 | Direct-S | - | 1,732 | - | - |
| 783 | Pump Compl Ritating Ass'Y | 67211 | 610340 | Central Maintenance | 12/6/2001 | 5,414 | 5,414 | Direct-S | - | 5,414 | - | - |
| 784 | Sewage Pump | 67990 | 610340 | Central Maintenance | 11/30/2001 | 36,734 | 36,734 | Direct-S | - | 36,734 | - | - |
| 785 | Hi Submersible E Belt Filte | 67370 | 610240 | Ralph Brennan Water Plants # 2 | 11/29/2001 | 197,597 | 197,597 | Direct-W | 197,597 | - | - | - |
| 786 | Pump & Motor | 67374 | 610240 | Ralph Brennan Water Plants # 2 | 11/15/2001 | 17,750 | 17,750 | Direct-W | 17,750 | - | - | - |
| 787 | Breaker Mounting Brackett | 15134-3 | 610240 | Ralph Brennan Water Plants # 2 | 11/8/2001 | 2,359 | 2,359 | Direct-W | 2,359 | - | - | - |
| 788 | Sludge Pump Wemco | 67108 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2001 | 23,786 | 23,786 | Direct-W | 23,786 | - | - | - |
| 789 | Sludge Pump Wemco | 67109 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2001 | 23,786 | 23,786 | Direct-W | 23,786 | - | - | - |
| 790 | Sludge Pump Wemco | 67110 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2001 | 23,786 | 23,786 | Direct-W | 23,786 | - | - | - |
| 791 | Limitorque Actuator | 67111 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2001 | 3,954 | 3,954 | Direct-W | 3,954 | - | - | - |
| 792 | Limitorque Actuator | 0 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2001 | 3,954 | 3,954 | Direct-W | 3,954 | - | - | - |
| 793 | Elec Power Operator | 67104 | 610250 | Water Distribution | 9/30/2001 | 2,100 | 2,100 | Direct-W | 2,100 | - | - | - |
| 794 | Test Pump Wheeler 464530 | 67105 | 610250 | Water Distribution | 9/30/2001 | 1,771 | 1,771 | Direct-W | 1,771 | - | - | - |
| 795 | Test Pump Wheeler 46700 | 67106 | 610250 | Water Distribution | 9/30/2001 | 2,204 | 2,204 | Direct-W | 2,204 | - | - | - |
| 796 | Dbcc Reuse Line | 17136 | 900111 | Infrastructure Assets - Utilities | 9/30/2001 | 601,064 | 601,064 | Direct-R | - | - | 601,064 | - |
| 797 | Dbcc Reuse Line | 17137 | 900111 | Infrastructure Assets - Utilities | 9/30/2001 | 586,193 | 586,193 | Direct-R | - | - | 586,193 | - |
| 798 | Sanitary Sewer` A1A | 17142 | 900111 | Infrastructure Assets - Utilities | 9/30/2001 | 143,146 | 143,146 | Direct-S | - | 143,146 | - | - |
| 799 | 12" Water Main` A1A | 17141 | 900111 | Infrastructure Assets - Utilities | 9/30/2001 | 222,145 | 222,145 | Direct-W | 222,145 | - | - | - |
| 800 | Pipe Locator | 67008 | 610250 | Water Distribution | 9/27/2001 | 5,225 | 5,225 | Direct-W | 5,225 | - | - | - |
| 801 | Pipe Locator | 67009 | 610360 | Sanitary Sewer Maint | 9/27/2001 | 5,225 | 5,225 | Direct-S | - | 5,225 | - | - |
| 802 | Sewage Pump Allis Chalmers | 67005 | 610340 | Central Maintenance | 9/20/2001 | 14,001 | 14,001 | Direct-S | - | 14,001 | - | - |
| 803 | Rotating Ass'Y | 67006 | 610340 | Central Maintenance | 9/20/2001 | 5,704 | 5,704 | Direct-S | - | 5,704 | - | - |
| 804 | Rotating Ass'Y | 0 | 610340 | Central Maintenance | 9/20/2001 | 5,704 | 5,704 | Direct-S | - | 5,704 | - | - |
| 805 | Portable Flow Meter | 66916 | 610240 | Ralph Brennan Water Plants # 2 | 9/6/2001 | 4,348 | 4,348 | Direct-W | 4,348 | - | - | - |
| 806 | Complete Rotating Ass'Y | 66946 | 610340 | Central Maintenance | 9/6/2001 | 5,414 | 5,414 | Direct-S | - | 5,414 | - | - |
| 807 | Floway 8X16.5 Discharge | 67015 | 610230 | Reuse Distribution Division | 8/16/2001 | 13,547 | 13,547 | Direct-R | - | - | 13,547 | - |
| 808 | Actuator Pneumatic Rotary | 66949 | 610320 | Bethune Point Plants # 1 | 8/16/2001 | 4,128 | 4,128 | Direct-S | - | 4,128 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 809 | Actuator Pneumatic Rotary | 0 | 610320 | Bethune Point Plants # 1 | 8/16/2001 | 4,128 | 4,128 | Direct-S | - | 4,128 | - | - |
| 810 | Starter 75Hp | 66944 | 610340 | Central Maintenance | 8/16/2001 | 2,458 | 2,458 | Direct-S | - | 2,458 | - | - |
| 811 | Starter 75Hp | 66945 | 610340 | Central Maintenance | 8/16/2001 | 2,458 | 2,458 | Direct-S | - | 2,458 | - | - |
| 812 | Pump Submers 6" X 8" | 66915 | 610240 | Ralph Brennan Water Plants # 2 | 7/19/2001 | 3,500 | 3,500 | Direct-W | 3,500 | - | - | - |
| 813 | 8" Water Main` Desoto St | 17140 | 900111 | Infrastructure Assets - Utilities | 7/12/2001 | 146,080 | 146,080 | Direct-W | 146,080 | - | - | - |
| 814 | 4" Pump Vertical | 66943 | 610340 | Central Maintenance | 7/5/2001 | 4,537 | 4,537 | Direct-S | - | 4,537 | - | - |
| 815 | Communications System | 69901 | 200730 | Network Operations | 7/1/2001 | 383,056 | 383,056 | IndirectCost | - | - | - | 383,056 |
| 816 | 6" Sensus Turbo Meter | 66914 | 610240 | Ralph Brennan Water Plants # 2 | 6/28/2001 | 2,270 | 2,270 | Direct-W | 2,270 | - | - | - |
| 817 | Locator Metrotech 810 Dx | 66903 | 610250 | Water Distribution | 6/28/2001 | 2,425 | 2,425 | Direct-W | 2,425 | - | - | - |
| 818 | Modblock 48 Place Dual Chan | 66912 | 610150 | Regulatory Compliance | 6/21/2001 | 3,522 | 3,522 | LabTest | 1,233 | 2,290 | - | - |
| 819 | Differ Pressure Transmitter | 66925 | 610240 | Ralph Brennan Water Plants # 2 | 5/17/2001 | 1,453 | 1,453 | Direct-W | 1,453 | - | - | - |
| 820 | Differ Pressure Transmitter | 66927 | 610240 | Ralph Brennan Water Plants # 2 | 5/17/2001 | 1,453 | 1,453 | Direct-W | 1,453 | - | - | - |
| 821 | Differ Pressure Transmitter | 66929 | 610240 | Ralph Brennan Water Plants # 2 | 5/17/2001 | 1,453 | 1,453 | Direct-W | 1,453 | - | - | - |
| 822 | Differ Pressure Transmitter | 66930 | 610240 | Ralph Brennan Water Plants # 2 | 5/17/2001 | 1,453 | 1,453 | Direct-W | 1,453 | - | - | - |
| 823 | Software `Harris Cognos' | 69991 | 200730 | Network Operations | 5/10/2001 | 13,265 | 13,265 | IndirectCost | - | - | - | 13,265 |
| 824 | Limitorque Actuator | 66932 | 610240 | Ralph Brennan Water Plants # 2 | 5/10/2001 | 6,567 | 6,567 | Direct-W | 6,567 | - | - | - |
| 825 | Pump Vertical Turbine | 66938 | 610320 | Bethune Point Plants # 1 | 5/10/2001 | 11,148 | 11,148 | Direct-S | - | 11,148 | - | - |
| 826 | Motor 40Hp Hi Effic | 66913 | 610240 | Ralph Brennan Water Plants # 2 | 4/26/2001 | 2,378 | 2,378 | Direct-W | 2,378 | - | - | - |
| 827 | Rotating Ass'Ys | 66940 | 610340 | Central Maintenance | 4/19/2001 | 8,885 | 8,885 | Direct-S | - | 8,885 | - | - |
| 828 | 4' Sensus Turbo Meter | 66918 | 610240 | Ralph Brennan Water Plants # 2 | 3/26/2001 | 2,258 | 2,258 | Direct-W | 2,258 | - | - | - |
| 829 | 4' Sensus Turbo Meter | 66919 | 610240 | Ralph Brennan Water Plants # 2 | 3/26/2001 | 2,258 | 2,258 | Direct-W | 2,258 | - | - | - |
| 830 | Motor Reliance 100Hp | 66980 | 610340 | Central Maintenance | 3/15/2001 | 6,171 | 6,171 | Direct-S | - | 6,171 | - | - |
| 831 | Impeller Complete 5X5X12 | 67010 | 610340 | Central Maintenance | 3/15/2001 | 7,048 | 7,048 | Direct-S | - | 7,048 | - | - |
| 832 | Actuator Electric El-55 | 66933 | 610240 | Ralph Brennan Water Plants # 2 | 3/8/2001 | 1,580 | 1,580 | Direct-W | 1,580 | - | - | - |
| 833 | Actuator Electric El-55 | 66934 | 610240 | Ralph Brennan Water Plants # 2 | 3/8/2001 | 1,580 | 1,580 | Direct-W | 1,580 | - | - | - |
| 834 | Impeller Clockwise | 66939 | 610340 | Central Maintenance | 3/8/2001 | 3,729 | 3,729 | Direct-S | - | 3,729 | - | - |
| 835 | 10 Inch Check Valve | 66941 | 610340 | Central Maintenance | 3/8/2001 | 1,585 | 1,585 | Direct-S | - | 1,585 | - | - |
| 836 | 10 Inch Check Valve | 66942 | 610340 | Central Maintenance | 3/8/2001 | 1,585 | 1,585 | Direct-S | - | 1,585 | - | - |
| 837 | Stage 2 Turbine Mixer | 69868 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 60,115 | 60,115 | Direct-S | - | 60,115 | - | - |
| 838 | Stage 2 Turbine Mixer | 69870 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 60,115 | 60,115 | Direct-S | - | 60,115 | - | - |
| 839 | Stage 2 Turbine Mixer | 69869 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 60,115 | 60,115 | Direct-S | - | 60,115 | - | - |
| 840 | Stage 3 Aerator | 69871 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 360,688 | 360,688 | Direct-S | - | 360,688 | - | - |
| 841 | Stage 3 Aerator | 69872 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 360,688 | 360,688 | Direct-S | - | 360,688 | - | - |
| 842 | Stage 3 Aerator | 69873 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 360,688 | 360,688 | Direct-S | - | 360,688 | - | - |
| 843 | Stage 3 Aerator | 69874 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 360,688 | 360,688 | Direct-S | - | 360,688 | - | - |
| 844 | Stage 3 Aerator | 69875 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 360,688 | 360,688 | Direct-S | - | 360,688 | - | - |
| 845 | Stage 3 Aerator | 69876 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 360,688 | 360,688 | Direct-S | - | 360,688 | - | - |
| 846 | Stage 4 Turbine Mixer | 69877 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 60,115 | 60,115 | Direct-S | - | 60,115 | - | - |
| 847 | Stage 4 Turbine Mixer | 69878 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 60,115 | 60,115 | Direct-S | - | 60,115 | - | - |
| 848 | Stage 4 Turbine Mixer | 69879 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 60,115 | 60,115 | Direct-S | - | 60,115 | - | - |
| 849 | Stage 4 Turbine Mixer | 69880 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 60,115 | 60,115 | Direct-S | - | 60,115 | - | - |
| 850 | Stage 5 Aerator | 69881 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 120,229 | 120,229 | Direct-S | - | 120,229 | - | - |
| 851 | Stage 5 Aerator | 69882 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 120,229 | 120,229 | Direct-S | - | 120,229 | - | - |
| 852 | Stage 5 Aerator | 69883 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 120,229 | 120,229 | Direct-S | - | 120,229 | - | - |
| 853 | Ras Submersible Pump | 69887 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 480,917 | 480,917 | Direct-S | - | 480,917 | - | - |
| 854 | Ras Submersible Pump | 69888 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 480,917 | 480,917 | Direct-S | - | 480,917 | - | - |
| 855 | Ras Submersible Pump | 69889 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 36,069 | 36,069 | Direct-S | - | 36,069 | - | - |
| 856 | Ras Submersible Pump | 69890 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 36,069 | 36,069 | Direct-S | - | 36,069 | - | - |
| 857 | Ps#1 Submersible Pump | 69891 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 192,367 | 192,367 | Direct-S | - | 192,367 | - | - |
| 858 | Blower | 69894 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 96,183 | 96,183 | Direct-S | - | 96,183 | - | - |
| 859 | Rehab Of Filters | 66023-1 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 114,704 | 114,704 | Direct-S | - | 114,704 | - | - |
| 860 | Generator | 69895 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 312,939 | 312,939 | Direct-S | - | 312,939 | - | - |
| 861 | 36" Magnetic Flow Meter | 69900 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 83,090 | 83,090 | Direct-S | - | 83,090 | - | - |
| 862 | Scum Pump System | 69896 | 610340 | Central Maintenance | 3/1/2001 | 56,671 | 56,671 | Direct-S | - | 56,671 | - | - |
| 863 | Scum Pump System | 69897 | 610340 | Central Maintenance | 3/1/2001 | 56,671 | 56,671 | Direct-S | - | 56,671 | - | - |
| 864 | Gerber Edge 2 | 66947 | 610245 | Bottle Water | 2/22/2001 | 18,271 | 18,271 | Direct-W | 18,271 | - | - | - |
| 865 | 15 Inch Plotter Envision 375 | 66948 | 610245 | Bottle Water | 2/22/2001 | 6,650 | 6,650 | Direct-W | 6,650 | - | - | - |
| 866 | Flow Meter Polysonics Sx-40 | 66964 | 610340 | Central Maintenance | 2/22/2001 | 3,612 | 3,612 | Direct-S | - | 3,612 | - | - |
| 867 | Pressure Transducer | 66953 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/2001 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 868 | Pressure Transducer | 66954 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/2001 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 869 | Pressure Transducer | 66955 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/2001 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 870 | Pressure Transducer | 66956 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/2001 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 871 | Pressure Transducer | 66957 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/2001 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 872 | Pressure Transducer | 66958 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/2001 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 873 | Pressure Transducer | 66959 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/2001 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 874 | Pressure Transducer | 66960 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/2001 | 1,133 | 1,133 | Direct-W | 1,133 | - | - | - |
| 875 | Metering Pump` Verderflex | 67023 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 13,688 | 13,688 | Direct-W | 13,688 | - | - | - |
| 876 | Metering Pump` Verderflex | 67024 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 13,688 | 13,688 | Direct-W | 13,688 | - | - | - |
| 877 | Metering Pump` Verderflex | 67025 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 13,688 | 13,688 | Direct-W | 13,688 | - | - | - |
| 878 | Eye Wash Station` Generation | 67026 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 3,199 | 3,199 | Direct-W | 3,199 | - | - | - |
| 879 | Eye Wash Station` Generation | 67027 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 3,199 | 3,199 | Direct-W | 3,199 | - | - | - |
| 880 | Blower 1` Generation Bldg | 67032 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 124,893 | 124,893 | Direct-W | 124,893 | - | - | - |
| 881 | Blower 2` Generation Bldg | 67033 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 124,893 | 124,893 | Direct-W | 124,893 | - | - | - |
| 882 | Blower 3` Generation Bldg | 67034 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 124,893 | 124,893 | Direct-W | 124,893 | - | - | - |
| 883 | Blower 4` Generation Bldg | 67035 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 124,893 | 124,893 | Direct-W | 124,893 | - | - | - |
| 884 | Blower 5` Generation Bldg | 67036 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 124,893 | 124,893 | Direct-W | 124,893 | - | - | - |
| 885 | Blower 6` Generation Bldg | 67037 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 124,893 | 124,893 | Direct-W | 124,893 | - | - | - |
| 886 | Blower 8` Generation Bldg | 67038 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 124,893 | 124,893 | Direct-W | 124,893 | - | - | - |
| 887 | Chlorine Dillution Station | 67039 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 68,443 | 68,443 | Direct-W | 68,443 | - | - | - |
| 888 | Hypochlorida Stor Tank | 67040 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 121,740 | 121,740 | Direct-W | 121,740 | - | - | - |
| 889 | Hypochloride Stor Tank | 67041 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 121,740 | 121,740 | Direct-W | 121,740 | - | - | - |
| 890 | Hypochloride Stor Tank | 67042 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 121,740 | 121,740 | Direct-W | 121,740 | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 891 | Level Transmitter` Gener Bldg | 67043 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 26,715 | 26,715 | Direct-W | 26,715 | - | - | - |
| 892 | Level Transmitter` Gener Bldg | 67044 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 2,672 | 2,672 | Direct-W | 2,672 | - | - | - |
| 893 | Level Transmitter` Gener Bldg | 67045 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 2,672 | 2,672 | Direct-W | 2,672 | - | - | - |
| 894 | Acid Wash Cart Portable | 67046 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 40,073 | 40,073 | Direct-W | 40,073 | - | - | - |
| 895 | Sensus Meter 4" | 67047 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 2,505 | 2,505 | Direct-W | 2,505 | - | - | - |
| 896 | Backflow Preventer 4" Clow | 67048 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 7,814 | 7,814 | Direct-W | 7,814 | - | - | - |
| 897 | Salt Storage Tank 84T | 67049 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 77,637 | 77,637 | Direct-W | 77,637 | - | - | - |
| 898 | Salt Storage Tank 84T | 67050 | 610240 | Ralph Brennan Water Plants # 2 | 1/31/2001 | 77,637 | 77,637 | Direct-W | 77,637 | - | - | - |
| 899 | Dbcc Reuse Line | 67021 | 900111 | Infrastructure Assets - Utilities | 1/31/2001 | 55,885 | 55,885 | Direct-R | - | - | 55,885 | - |
| 900 | Water/Force Main` Us 92 | 17139 | 900111 | Infrastructure Assets - Utilities | 1/4/2001 | 144,572 | 144,572 | Pipe | 73,009 | 59,708 | 11,855 | - |
| 901 | Vfd Trfr Pump#3 Backwash Pump | 66759 | 610240 | Ralph Brennan Water Plants # 2 | 12/28/2000 | 57,475 | 57,475 | Direct-W | 57,475 | - | - | - |
| 902 | Flow Meter Micro Motion | 66758 | 610240 | Ralph Brennan Water Plants # 2 | 12/21/2000 | 12,970 | 12,970 | Direct-W | 12,970 | - | - | - |
| 903 | 20" Dip Wtr Main` N William | 66785 | 900111 | Infrastructure Assets - Utilities | 12/1/2000 | 184,750 | 184,750 | Direct-W | 184,750 | - | - | - |
| 904 | 12" Force/Reuse` N Williams | 66786 | 900111 | Infrastructure Assets - Utilities | 12/1/2000 | 267,426 | 267,426 | Direct-S | - | 267,426 | - | - |
| 905 | Saftronics Ezs41005-20 | 66616 | 610340 | Central Maintenance | 11/30/2000 | 3,190 | 3,190 | Direct-S | - | 3,190 | - | - |
| 906 | Impeller W/Rotating Ass'Y | 66784 | 610340 | Central Maintenance | 11/16/2000 | 10,667 | 10,667 | Direct-S | - | 10,667 | - | - |
| 907 | Pump Controller | 66760 | 610240 | Ralph Brennan Water Plants # 2 | 10/26/2000 | 6,037 | 6,037 | Direct-W | 6,037 | - | - | - |
| 908 | Printer Hp 4050N | 69695 | 200730 | Network Operations | 10/1/2000 | 1,525 | - | Eliminate | - | - | - | - |
| 909 | Ups` Toshiba Single Phase | 66808 | 200730 | Network Operations | 10/1/2000 | 17,069 | 17,069 | IndirectCost | - | - | - | 17,069 |
| 910 | Lab Equipment | 66618 | 610150 | Regulatory Compliance | 10/1/2000 | 2,281 | 2,281 | LabTest | 798 | 1,483 | - | - |
| 911 | Pump - 6" Discharg Wellhead | 66629 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,044 | 2,044 | Direct-W | 2,044 | - | - | - |
| 912 | 18 Inch Dezurik Butterfly Valve | 66724 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,653 | 1,653 | Direct-W | 1,653 | - | - | - |
| 913 | 18 Inch Dezurik Butterfly Valve | 66725 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,653 | 1,653 | Direct-W | 1,653 | - | - | - |
| 914 | 18 Inch Dezurik Butterfly Valve | 66726 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,653 | 1,653 | Direct-W | 1,653 | - | - | - |
| 915 | 18 Inch Dezurik Butterfly Valve | 66727 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,653 | 1,653 | Direct-W | 1,653 | - | - | - |
| 916 | 18 Inch Dezurik Butterfly Valve | 66728 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,653 | 1,653 | Direct-W | 1,653 | - | - | - |
| 917 | 18 Inch Dezurik Butterfly Valve | 66729 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,653 | 1,653 | Direct-W | 1,653 | - | - | - |
| 918 | Dezurik Butterfly Valve | 66761 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,104 | 2,104 | Direct-W | 2,104 | - | - | - |
| 919 | Dezurik Butterfly Valve | 66762 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,104 | 2,104 | Direct-W | 2,104 | - | - | - |
| 920 | Dezurik Butterfly Valve | 66763 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,104 | 2,104 | Direct-W | 2,104 | - | - | - |
| 921 | Sludge Thickener Unit | 66790 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 71,782 | 71,782 | Direct-W | 71,782 | - | - | - |
| 922 | Remote Commun Processor | 66641 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 923 | Remote Commun Processor | 66642 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 924 | Remote Commun Processor | 66643 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 925 | Remote Commun Processor | 66644 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 926 | Remote Commun Processor | 66645 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 927 | Remote Commun Processor | 66646 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 928 | Remote Commun Processor | 66647 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 929 | Remote Commun Processor | 66648 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 930 | Remote Commun Processor | 66649 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 931 | Remote Commun Processor | 66650 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 932 | Remote Commun Processor | 66651 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 933 | Remote Commun Processor | 66653 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 934 | Remote Commun Processor | 66654 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 935 | Remote Commun Processor | 66655 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 936 | Remote Commun Processor | 66656 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 937 | Remote Commun Processor | 66657 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 938 | Remote Commun Processor | 66658 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 939 | Remote Commun Processor | 66659 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 940 | Remote Commun Processor | 66660 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 941 | Remote Commun Processor | 66661 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 1,652 | 1,652 | Direct-W | 1,652 | - | - | - |
| 942 | Limitorque Electric Actuators | 66663 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 3,158 | 3,158 | Direct-W | 3,158 | - | - | - |
| 943 | Limitorque Electric Actuators | 66664 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 3,158 | 3,158 | Direct-W | 3,158 | - | - | - |
| 944 | Limitorque Electric Actuators | 66665 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 3,158 | 3,158 | Direct-W | 3,158 | - | - | - |
| 945 | Limitorque Electric Actuators | 66666 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 3,158 | 3,158 | Direct-W | 3,158 | - | - | - |
| 946 | Limitorque Electric Actuators | 66667 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 3,158 | 3,158 | Direct-W | 3,158 | - | - | - |
| 947 | Limitorque Electric Actuators | 66668 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 3,158 | 3,158 | Direct-W | 3,158 | - | - | - |
| 948 | Filter Isolation Valve | 66669 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 949 | Filter Isolation Valve | 66670 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 950 | Filter Isolation Valve | 66671 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 951 | Filter Isolation Valve | 66672 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 952 | Filter Isolation Valve | 66673 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 953 | Filter Isolation Valve | 66674 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 954 | Filter Isolation Valve | 66675 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 955 | Filter Isolation Valve | 66676 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 956 | Filter Isolation Valve | 66677 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 957 | Filter Isolation Valve | 66678 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 958 | Filter Isolation Valve | 66679 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 959 | Filter Isolation Valve | 66680 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,940 | 2,940 | Direct-W | 2,940 | - | - | - |
| 960 | Electric Actuator | 66681 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 961 | Electric Actuator | 66682 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 962 | Electric Actuator | 66683 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 963 | Electric Actuator | 66684 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 964 | Electric Actuator | 66685 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 965 | Electric Actuator | 66686 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 966 | Electric Actuator | 66687 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 967 | Electric Actuator | 66688 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 968 | Electric Actuator | 66689 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 969 | Electric Actuator | 66690 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 970 | Electric Actuator | 66691 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 971 | Electric Actuator | 66692 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,937 | 2,937 | Direct-W | 2,937 | - | - | - |
| 972 | Electric Actuator | 66693 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,345 | 2,345 | Direct-W | 2,345 | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 973 | Electric Actuator | 66694 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,345 | 2,345 | Direct-W | 2,345 | - | - | - |
| 974 | Electric Actuator | 0 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,345 | 2,345 | Direct-W | 2,345 | - | - | - |
| 975 | Electric Actuator | 66696 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,345 | 2,345 | Direct-W | 2,345 | - | - | - |
| 976 | Electric Actuator | 66697 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,345 | 2,345 | Direct-W | 2,345 | - | - | - |
| 977 | Electric Actuator | 66698 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,345 | 2,345 | Direct-W | 2,345 | - | - | - |
| 978 | Electric Actuator | 66699 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,345 | 2,345 | Direct-W | 2,345 | - | - | - |
| 979 | Electric Actuator | 66700 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,345 | 2,345 | Direct-W | 2,345 | - | - | - |
| 980 | Electric Actuator | 66702 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 981 | Electric Actuator | 66703 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 982 | Electric Actuator | 66704 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 983 | Electric Actuator | 66705 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 984 | Electric Actuator | 66706 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 985 | Electric Actuator | 66707 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 986 | Electric Actuator | 66708 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 987 | Electric Actuator | 66709 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 988 | Electric Actuator | 66710 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 989 | Electric Actuator | 66711 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 990 | Electric Actuator | 66712 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 991 | Electric Actuator | 66713 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 2,343 | 2,343 | Direct-W | 2,343 | - | - | - |
| 992 | Bottle Filling Line | 66721 | 610245 | Bottle Water | 10/1/2000 | 99,104 | 99,104 | Direct-W | 99,104 | - | - | - |
| 993 | Bottle Mold-16 Oz/20 Oz | 66720 | 610245 | Bottle Water | 10/1/2000 | 47,500 | 47,500 | Direct-W | 47,500 | - | - | - |
| 994 | Remote Commun Processor A-B | 66662 | 610320 | Bethune Point Plants # 1 | 10/1/2000 | 1,652 | 1,652 | Direct-S | - | 1,652 | - | - |
| 995 | Actuator-18" Butterfly Valve | 66722 | 610320 | Bethune Point Plants # 1 | 10/1/2000 | 3,922 | 3,922 | Direct-S | - | 3,922 | - | - |
| 996 | Actuator-18" Butterfly Valve | 66723 | 610320 | Bethune Point Plants # 1 | 10/1/2000 | 3,922 | 3,922 | Direct-S | - | 3,922 | - | - |
| 997 | Aurora Compl Rotat Ass'Y | 0 | 610320 | Bethune Point Plants # 1 | 10/1/2000 | 6,119 | 6,119 | Direct-S | - | 6,119 | - | - |
| 998 | Rotary Diaphragm Actuator | 66767 | 610320 | Bethune Point Plants # 1 | 10/1/2000 | 3,922 | 3,922 | Direct-S | - | 3,922 | - | - |
| 999 | Effluent Pump #5 | 66788 | 610330 | Regional Wastwtr Plants # 2 | 10/1/2000 | 1,697 | 1,697 | Direct-S | - | 1,697 | - | - |
| 1000 | Analyzer Dissolved Oxygen | 66770 | 610330 | Regional Wastwtr Plants # 2 | 10/1/2000 | 1,713 | 1,713 | Direct-S | - | 1,713 | - | - |
| 1001 | Upgrade Grit Removal System | 62180-1 | 610330 | Regional Wastwtr Plants # 2 | 10/1/2000 | 14,741 | 14,741 | Direct-S | - | 14,741 | - | - |
| 1002 | Portable Sewage Pump Sta | 66627 | 610340 | Central Maintenance | 10/1/2000 | 26,291 | 26,291 | Direct-S | - | 26,291 | - | - |
| 1003 | Fairbanks Morese Pump | 66715 | 610340 | Central Maintenance | 10/1/2000 | 6,295 | 6,295 | Direct-S | - | 6,295 | - | - |
| 1004 | Sewage Pump #1 | 66717 | 610340 | Central Maintenance | 10/1/2000 | 3,240 | 3,240 | Direct-S | - | 3,240 | - | - |
| 1005 | Sewage Pump #2 | 66718 | 610340 | Central Maintenance | 10/1/2000 | 3,240 | 3,240 | Direct-S | - | 3,240 | - | - |
| 1006 | Controller 40Hp | 66777 | 610340 | Central Maintenance | 10/1/2000 | 1,866 | 1,866 | Direct-S | - | 1,866 | - | - |
| 1007 | Controller 40Hp | 66778 | 610340 | Central Maintenance | 10/1/2000 | 1,866 | 1,866 | Direct-S | - | 1,866 | - | - |
| 1008 | Process Control System | 66779 | 610340 | Central Maintenance | 10/1/2000 | 6,884 | 6,884 | Direct-S | - | 6,884 | - | - |
| 1009 | 15Hp Pump | 66780 | 610340 | Central Maintenance | 10/1/2000 | 5,927 | 5,927 | Direct-S | - | 5,927 | - | - |
| 1010 | Rotating Ass'Y | 67018 | 610340 | Central Maintenance | 10/1/2000 | 6,460 | 6,460 | Direct-S | - | 6,460 | - | - |
| 1011 | Transfer Switch Manual | 16477-2 | 610340 | Central Maintenance | 10/1/2000 | 1,580 | 1,580 | Direct-S | - | 1,580 | - | - |
| 1012 | Transfer Switch Manual | 16477-1 | 610340 | Central Maintenance | 10/1/2000 | 1,649 | 1,649 | Direct-S | - | 1,649 | - | - |
| 1013 | Transfer Switch Manual | 16477-3 | 610340 | Central Maintenance | 10/1/2000 | 1,580 | 1,580 | Direct-S | - | 1,580 | - | - |
| 1014 | 12" Reuse Line-Shady Place | 66716 | 900111 | Infrastructure Assets - Utilities | 10/1/2000 | 195,402 | 195,402 | Direct-R | - | - | 195,402 | - |
| 1015 | Water Main-Millard Ct | 17138 | 900111 | Infrastructure Assets - Utilities | 10/1/2000 | 116,177 | 116,177 | Direct-W | 116,177 | - | - | - |
| 1016 | Electric Operator | 65479 | 610250 | Water Distribution | 9/30/2000 | 3,120 | 3,120 | Direct-W | 3,120 | - | - | - |
| 1017 | Open Channel Flow System | 65481 | 610320 | Bethune Point Plants # 1 | 9/30/2000 | 1,816 | 1,816 | Direct-S | - | 1,816 | - | - |
| 1018 | Cw Impeller 4" | 65485 | 610340 | Central Maintenance | 5/25/2000 | 1,070 | 1,070 | Direct-S | - | 1,070 | - | - |
| 1019 | Kitchen Tent Emerg Prep | 65480 | 610100 | Water/Wastewater Admn | 4/13/2000 | 1,265 | 1,265 | IndirectCost | - | - | - | 1,265 |
| 1020 | Software `Auto Cadd' | 69941 | 600210 | Technical Services | 1/18/2000 | 18,521 | 18,521 | IndirectCost | - | - | - | 18,521 |
| 1021 | Digester; 40/20 Block | 66007 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1999 | 4,489 | 4,489 | Direct-S | - | 4,489 | - | - |
| 1022 | 12 Flow Meter; Model 101 P | 65726 | 610320 | Bethune Point Plants # 1 | 9/16/1999 | 3,055 | 3,055 | Direct-S | - | 3,055 | - | - |
| 1023 | Mig Master 250-15' 208/230V | 65639 | 610330 | Regional Wastwtr Plants # 2 | 9/9/1999 | 1,470 | 1,470 | Direct-S | - | 1,470 | - | - |
| 1024 | Pressure Transmitter; 3051T | 65714 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,087 | 1,087 | Direct-W | 1,087 | - | - | - |
| 1025 | Pressure Transmitter; 3051T | 65716 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,087 | 1,087 | Direct-W | 1,087 | - | - | - |
| 1026 | Pressure Transmitter; 3051T | 65717 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,087 | 1,087 | Direct-W | 1,087 | - | - | - |
| 1027 | Differential Pressure Trans | 65718 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,376 | 1,376 | Direct-W | 1,376 | - | - | - |
| 1028 | Differential Pressure Trans | 65719 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,376 | 1,376 | Direct-W | 1,376 | - | - | - |
| 1029 | Differential Pressure Trans | 65720 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,376 | 1,376 | Direct-W | 1,376 | - | - | - |
| 1030 | Differential Pressure Trans | 65721 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,376 | 1,376 | Direct-W | 1,376 | - | - | - |
| 1031 | Differential Pressure Trans | 65722 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,376 | 1,376 | Direct-W | 1,376 | - | - | - |
| 1032 | Differential Pressure Trans | 65723 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/1999 | 1,376 | 1,376 | Direct-W | 1,376 | - | - | - |
| 1033 | 6 Turbo Slimline Meter; We | 65635 | 610240 | Ralph Brennan Water Plants # 2 | 8/26/1999 | 2,038 | 2,038 | Direct-W | 2,038 | - | - | - |
| 1034 | Dezurik 24 Butterfly Valve | 65290 | 610240 | Ralph Brennan Water Plants # 2 | 7/29/1999 | 5,165 | 5,165 | Direct-W | 5,165 | - | - | - |
| 1035 | Dezurik 24 Butterfly Valve | 65291 | 610240 | Ralph Brennan Water Plants # 2 | 7/29/1999 | 5,165 | 5,165 | Direct-W | 5,165 | - | - | - |
| 1036 | Dezurik 24 Butterfly Valve | 65292 | 610240 | Ralph Brennan Water Plants # 2 | 7/29/1999 | 5,165 | 5,165 | Direct-W | 5,165 | - | - | - |
| 1037 | Transfer Switch 225A; Emerg | 65288 | 610240 | Ralph Brennan Water Plants # 2 | 7/22/1999 | 3,189 | 3,189 | Direct-W | 3,189 | - | - | - |
| 1038 | Transfer Switch 225A | 65289 | 610240 | Ralph Brennan Water Plants # 2 | 7/22/1999 | 3,189 | 3,189 | Direct-W | 3,189 | - | - | - |
| 1039 | Limitorque Actuator | 65281 | 610320 | Bethune Point Plants # 1 | 7/22/1999 | 4,172 | 4,172 | Direct-S | - | 4,172 | - | - |
| 1040 | 17.5X6X6 Model 100 Bare | 65294 | 610340 | Central Maintenance | 7/22/1999 | 10,953 | 10,953 | Direct-S | - | 10,953 | - | - |
| 1041 | 10 Heavy Duty Trash Pump; | 65282 | 610330 | Regional Wastwtr Plants # 2 | 7/1/1999 | 13,140 | 13,140 | Direct-S | - | 13,140 | - | - |
| 1042 | 18 Sewer Force Main Bayles | 17127 | 900111 | Infrastructure Assets - Utilities | 7/1/1999 | 1,011,438 | 1,011,438 | Direct-S | - | 1,011,438 | - | - |
| 1043 | 16 Sewer Force Main Lpga T | 17128 | 900111 | Infrastructure Assets - Utilities | 7/1/1999 | 800,372 | 800,372 | Direct-S | - | 800,372 | - | - |
| 1044 | 20 Water Line Indigo N To | 17126 | 900111 | Infrastructure Assets - Utilities | 7/1/1999 | 669,820 | 669,820 | Direct-W | 669,820 | - | - | - |
| 1045 | 20 Water Line - Contributi | 17126-1 | 900111 | Infrastructure Assets - Utilities | 7/1/1999 | 1,027,735 | 1,027,735 | Direct-W | 1,027,735 | - | - | - |
| 1046 | Pressure Transmitter 2088G0 | 65202 | 610330 | Regional Wastwtr Plants # 2 | 6/17/1999 | 1,209 | 1,209 | Direct-S | - | 1,209 | - | - |
| 1047 | Street Saw; Target Pac1V14K | 65211 | 610250 | Water Distribution | 6/3/1999 | 2,550 | 2,550 | Direct-W | 2,550 | - | - | - |
| 1048 | Sewer Line Isb-Ridgewoo | 17108 | 900111 | Infrastructure Assets - Utilities | 5/27/1999 | 245,350 | 245,350 | Direct-S | - | 245,350 | - | - |
| 1049 | 6 Water Line Isb-Ridgewoo | 17106 | 900111 | Infrastructure Assets - Utilities | 5/27/1999 | 137,370 | 137,370 | Direct-W | 137,370 | - | - | - |
| 1050 | 12 Water Line Isb-Ridgewoo | 17107 | 900111 | Infrastructure Assets - Utilities | 5/27/1999 | 182,095 | 182,095 | Direct-W | 182,095 | - | - | - |
| 1051 | Limitorque Electric Actuato | 64972 | 610240 | Ralph Brennan Water Plants # 2 | 3/31/1999 | 3,479 | 3,479 | Direct-W | 3,479 | - | - | - |
| 1052 | Limitorque Electric Actuato | 64973 | 610240 | Ralph Brennan Water Plants # 2 | 3/31/1999 | 3,479 | 3,479 | Direct-W | 3,479 | - | - | - |
| 1053 | Limitorque Electric Actuato | 64974 | 610240 | Ralph Brennan Water Plants # 2 | 3/31/1999 | 3,479 | 3,479 | Direct-W | 3,479 | - | - | - |
| 1054 | Ccw Impeller | 64976 | 610340 | Central Maintenance | 3/31/1999 | 2,364 | 2,364 | Direct-S | - | 2,364 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1055 | Fairbanks Morese Pump Mod B | 64975 | 610340 | Central Maintenance | 3/25/1999 | 5,480 | 5,480 | Direct-S | - | 5,480 | - | - |
| 1056 | 6 Sewer Force Main-92 Base | 17125 | 900111 | Infrastructure Assets - Utilities | 3/25/1999 | 21,227 | 21,227 | Direct-S | - | 21,227 | - | - |
| 1057 | 20 Water Line Lpga To Tomo | 17122 | 900111 | Infrastructure Assets - Utilities | 3/25/1999 | 711,012 | 711,012 | Direct-W | 711,012 | - | - | - |
| 1058 | 12 Water Line Lpga To Tomo | 17123 | 900111 | Infrastructure Assets - Utilities | 3/25/1999 | 50,107 | 50,107 | Direct-W | 50,107 | - | - | - |
| 1059 | 8 Water Line Feances Dr | 17124 | 900111 | Infrastructure Assets - Utilities | 3/25/1999 | 34,090 | 34,090 | Direct-W | 34,090 | - | - | - |
| 1060 | 6' Subm Pump W/15Hp Motor | 64977 | 610240 | Ralph Brennan Water Plants # 2 | 3/18/1999 | 2,168 | 2,168 | Direct-W | 2,168 | - | - | - |
| 1061 | Pump; S Nova Rd #1 Lift Sta | 66017 | 610340 | Central Maintenance | 2/28/1999 | 7,000 | 7,000 | Direct-S | - | 7,000 | - | - |
| 1062 | Pump; S Nova Rd #1 Lift Sta | 66018 | 610340 | Central Maintenance | 2/28/1999 | 7,000 | 7,000 | Direct-S | - | 7,000 | - | - |
| 1063 | Pump; S Nova Rd #1 Lift Sta | 66019 | 610340 | Central Maintenance | 2/28/1999 | 7,000 | 7,000 | Direct-S | - | 7,000 | - | - |
| 1064 | Pump; S Nova Rd #1 Lift Sta | 66020 | 610340 | Central Maintenance | 2/28/1999 | 7,000 | 7,000 | Direct-S | - | 7,000 | - | - |
| 1065 | #1 Aqua Guard Bar Screen (R | 64959 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1999 | 1,213 | 1,213 | Direct-S | - | 1,213 | - | - |
| 1066 | Computer-Aided Design (Cad) | 66034 | 610330 | Regional Wastwtr Plants # 2 | 1/21/1999 | 15,274 | 15,274 | Direct-S | - | 15,274 | - | - |
| 1067 | Filter (1 Of 4) | 66023 | 610330 | Regional Wastwtr Plants # 2 | 1/20/1999 | 214,963 | 214,963 | Direct-S | - | 214,963 | - | - |
| 1068 | Filter (2 Of 4) | 66024 | 610330 | Regional Wastwtr Plants # 2 | 1/20/1999 | 214,963 | 214,963 | Direct-S | - | 214,963 | - | - |
| 1069 | Filter (3 Of 4) | 66025 | 610330 | Regional Wastwtr Plants # 2 | 1/20/1999 | 214,963 | 214,963 | Direct-S | - | 214,963 | - | - |
| 1070 | Filter (4 Of 4) | 66026 | 610330 | Regional Wastwtr Plants # 2 | 1/20/1999 | 214,963 | 214,963 | Direct-S | - | 214,963 | - | - |
| 1071 | Blower; Hoffman Centrifugal | 66031 | 610330 | Regional Wastwtr Plants # 2 | 1/20/1999 | 62,822 | 62,822 | Direct-S | - | 62,822 | - | - |
| 1072 | Air Compressor; Ingersoll R | 66032 | 610330 | Regional Wastwtr Plants # 2 | 1/20/1999 | 7,637 | 7,637 | Direct-S | - | 7,637 | - | - |
| 1073 | Air Compressor; Ingersoll R | 66033 | 610330 | Regional Wastwtr Plants # 2 | 1/20/1999 | 7,637 | 7,637 | Direct-S | - | 7,637 | - | - |
| 1074 | 15 Ft Maintenance Scaffold | 64940 | 610240 | Ralph Brennan Water Plants # 2 | 1/7/1999 | 1,312 | 1,312 | Direct-W | 1,312 | - | - | - |
| 1075 | 10 Thompson Trash Pump | 64942 | 610330 | Regional Wastwtr Plants # 2 | 1/7/1999 | 13,140 | 13,140 | Direct-S | - | 13,140 | - | - |
| 1076 | Sewer Line Ext 50'; Mason A | 17129 | 900111 | Infrastructure Assets - Utilities | 12/31/1998 | 25,639 | 25,639 | Direct-S | - | 25,639 | - | - |
| 1077 | Motor; West Sludge Holding | 64958 | 610330 | Regional Wastwtr Plants # 2 | 12/23/1998 | 2,618 | 2,618 | Direct-S | - | 2,618 | - | - |
| 1078 | 12`000 Gl Fuel Tank Public | 17083 | 600880 | Fleet Maintenance | 9/30/1998 | 30,025 | - | Eliminate | - | - | - | - |
| 1079 | 12`000 Gl Fuel Tank Public | 17084 | 600880 | Fleet Maintenance | 9/30/1998 | 30,025 | - | Eliminate | - | - | - | - |
| 1080 | 12`000 Gl Fuel Tank Public | 17085 | 600880 | Fleet Maintenance | 9/30/1998 | 30,025 | - | Eliminate | - | - | - | - |
| 1081 | 2`000 Gl Fuel Tank | 17086 | 600880 | Fleet Maintenance | 9/30/1998 | 8,750 | - | Eliminate | - | - | - | - |
| 1082 | Water/Sewer Relocation-Volu | 17001-2 | 900111 | Infrastructure Assets - Utilities | 9/30/1998 | 425,902 | 425,902 | Pipe | 215,081 | 175,898 | 34,924 | - |
| 1083 | Water Line; Isb/River-Penin | 17094 | 900111 | Infrastructure Assets - Utilities | 9/30/1998 | 405,324 | 405,324 | Direct-W | 405,324 | - | - | - |
| 1084 | Pump; Gorman Rupp 7.5 Hp | 64849 | 610340 | Central Maintenance | 9/17/1998 | 4,550 | 4,550 | Direct-S | - | 4,550 | - | - |
| 1085 | Pump; Gorman Rupp 7.5 Hp | 64850 | 610340 | Central Maintenance | 9/17/1998 | 4,550 | 4,550 | Direct-S | - | 4,550 | - | - |
| 1086 | Pump; Thompson 3 Single Di | 64847 | 610330 | Regional Wastwtr Plants # 2 | 9/10/1998 | 1,445 | 1,445 | Direct-S | - | 1,445 | - | - |
| 1087 | Pump; Fairbanks Morse Rotat | 64848 | 610340 | Central Maintenance | 9/10/1998 | 3,741 | 3,741 | Direct-S | - | 3,741 | - | - |
| 1088 | Sanitary Sewer; Segrave/Liv | 17081 | 900111 | Infrastructure Assets - Utilities | 8/19/1998 | 114,262 | 114,262 | Direct-S | - | 114,262 | - | - |
| 1089 | Crane Deming Pump Model 506 | 64879 | 610240 | Ralph Brennan Water Plants # 2 | 8/6/1998 | 10,800 | 10,800 | Direct-W | 10,800 | - | - | - |
| 1090 | Fairbanks Morse Sewage Pump | 64880 | 610340 | Central Maintenance | 7/30/1998 | 4,048 | 4,048 | Direct-S | - | 4,048 | - | - |
| 1091 | Fairbanks Morse Sewage Pump | 64881 | 610340 | Central Maintenance | 7/30/1998 | 4,048 | 4,048 | Direct-S | - | 4,048 | - | - |
| 1092 | Limitorque Electric Actuato | 64876 | 610240 | Ralph Brennan Water Plants # 2 | 7/16/1998 | 3,758 | 3,758 | Direct-W | 3,758 | - | - | - |
| 1093 | Limitorque Electric Actuato | 64877 | 610240 | Ralph Brennan Water Plants # 2 | 7/16/1998 | 3,758 | 3,758 | Direct-W | 3,758 | - | - | - |
| 1094 | Baud Modem; 12X10X5 Nema 4X | 64841 | 610340 | Central Maintenance | 5/7/1998 | 2,261 | 2,261 | Direct-S | - | 2,261 | - | - |
| 1095 | Baud Modem; 12X10X5 Nema 4X | 64842 | 610340 | Central Maintenance | 5/7/1998 | 2,261 | 2,261 | Direct-S | - | 2,261 | - | - |
| 1096 | Baud Modem; 12X10X5 Nema 4X | 64843 | 610340 | Central Maintenance | 5/7/1998 | 2,261 | 2,261 | Direct-S | - | 2,261 | - | - |
| 1097 | Baud Modem; 12X10X5 Nema 4X | 64844 | 610340 | Central Maintenance | 5/7/1998 | 2,261 | 2,261 | Direct-S | - | 2,261 | - | - |
| 1098 | Differential Pressure Trans | 64825 | 610240 | Ralph Brennan Water Plants # 2 | 4/30/1998 | 1,141 | 1,141 | Direct-W | 1,141 | - | - | - |
| 1099 | Differential Pressure Trans | 64826 | 610240 | Ralph Brennan Water Plants # 2 | 4/30/1998 | 1,141 | 1,141 | Direct-W | 1,141 | - | - | - |
| 1100 | Differential Pressure Trans | 64827 | 610240 | Ralph Brennan Water Plants # 2 | 4/30/1998 | 1,182 | 1,182 | Direct-W | 1,182 | - | - | - |
| 1101 | Differential Pressure Trans | 64828 | 610240 | Ralph Brennan Water Plants # 2 | 4/30/1998 | 1,182 | 1,182 | Direct-W | 1,182 | - | - | - |
| 1102 | Gould I State Pump | 64829 | 610240 | Ralph Brennan Water Plants # 2 | 4/23/1998 | 4,348 | 4,348 | Direct-W | 4,348 | - | - | - |
| 1103 | Gould I State Pump | 64830 | 610240 | Ralph Brennan Water Plants # 2 | 4/23/1998 | 4,348 | 4,348 | Direct-W | 4,348 | - | - | - |
| 1104 | Water Main; Record Center E | 17064 | 900111 | Infrastructure Assets - Utilities | 3/31/1998 | 12,925 | 12,925 | Direct-W | 12,925 | - | - | - |
| 1105 | Sterilizer; Sterilmatic 587/Autoclave | 64801 | 610150 | Regulatory Compliance | 3/26/1998 | 5,792 | 5,792 | LabTest | 2,027 | 3,765 | - | - |
| 1106 | Drive Control L115759-1 | 64802 | 610240 | Ralph Brennan Water Plants # 2 | 3/26/1998 | 1,732 | 1,732 | Direct-W | 1,732 | - | - | - |
| 1107 | Drive Control L115759-1 | 64803 | 610240 | Ralph Brennan Water Plants # 2 | 3/26/1998 | 1,732 | 1,732 | Direct-W | 1,732 | - | - | - |
| 1108 | Water Line-Seabreeze/Oakrid | 17066 | 900111 | Infrastructure Assets - Utilities | 3/11/1998 | 190,379 | 190,379 | Direct-W | 190,379 | - | - | - |
| 1109 | 16 Dip Water Main-S Nova R | 16943-2 | 900111 | Infrastructure Assets - Utilities | 2/28/1998 | 422,837 | 422,837 | Direct-W | 422,837 | - | - | - |
| 1110 | Do Meter W/Field Oxygen Pro | 64739 | 610150 | Regulatory Compliance | 2/19/1998 | 1,319 | 1,319 | LabTest | 461 | 857 | - | - |
| 1111 | Trash Pump; 6 Heavy Duty | 64738 | 610330 | Regional Wastwtr Plants # 2 | 12/4/1997 | 9,918 | 9,918 | Direct-S | - | 9,918 | - | - |
| 1112 | (2) 20Hp Motors | 64731 | 610340 | Central Maintenance | 11/27/1997 | 2,320 | 2,320 | Direct-S | - | 2,320 | - | - |
| 1113 | Balance; Sarturius Lp5200P | 64726 | 610150 | Regulatory Compliance | 10/23/1997 | 1,890 | 1,890 | LabTest | 662 | 1,229 | - | - |
| 1114 | Reuse Line-Lpga 2Nd Course | 17065 | 610230 | Reuse Distribution Division | 10/1/1997 | 681,068 | 681,068 | Direct-R | - | - | 681,068 | - |
| 1115 | Solid Phase Extraction Appa | 64672 | 610150 | Regulatory Compliance | 9/30/1997 | 4,962 | 4,962 | LabTest | 1,737 | 3,225 | - | - |
| 1116 | A-B Plc; Scada System | 64715 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/1997 | 4,193 | 4,193 | Direct-W | 4,193 | - | - | - |
| 1117 | A-B Plc; Scada System | 64716 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/1997 | 4,193 | 4,193 | Direct-W | 4,193 | - | - | - |
| 1118 | A-B Plc; Scada System | 64717 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/1997 | 4,193 | 4,193 | Direct-W | 4,193 | - | - | - |
| 1119 | A-B Plc; Scada System | 64718 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/1997 | 4,193 | 4,193 | Direct-W | 4,193 | - | - | - |
| 1120 | A-B Plc; Scada System | 64719 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/1997 | 4,193 | 4,193 | Direct-W | 4,193 | - | - | - |
| 1121 | Reuse Main; Lpga @ Tomoka R | 17053 | 900111 | Infrastructure Assets - Utilities | 9/30/1997 | 263,545 | 263,545 | Direct-R | - | - | 263,545 | - |
| 1122 | Phase Ii Sewer Line; Beach | 16981-1 | 900111 | Infrastructure Assets - Utilities | 9/30/1997 | 14,720 | 14,720 | Direct-S | - | 14,720 | - | - |
| 1123 | Phase Ii Water Line; Beach | 16980-1 | 900111 | Infrastructure Assets - Utilities | 9/30/1997 | 41,141 | 41,141 | Direct-W | 41,141 | - | - | - |
| 1124 | 6 Water Main On Morningsid | 17049 | 900111 | Infrastructure Assets - Utilities | 9/30/1997 | 14,120 | 14,120 | Direct-W | 14,120 | - | - | - |
| 1125 | Ph Meter 450 | 64462 | 610150 | Regulatory Compliance | 8/21/1997 | 1,075 | 1,075 | LabTest | 376 | 699 | - | - |
| 1126 | 8 X 10 Fairbanks-Morse Pu | 63995 | 610340 | Central Maintenance | 7/31/1997 | 9,986 | 9,986 | Direct-S | - | 9,986 | - | - |
| 1127 | High Service Pump #2 | 64720 | 610240 | Ralph Brennan Water Plants # 2 | 7/24/1997 | 6,912 | 6,912 | Direct-W | 6,912 | - | - | - |
| 1128 | Limitorque Modulating Valve - Effluent | 63994 | 610240 | Ralph Brennan Water Plants # 2 | 7/17/1997 | 13,045 | 13,045 | Direct-W | 13,045 | - | - | - |
| 1129 | Differential Pressure Trans | 63987 | 610240 | Ralph Brennan Water Plants # 2 | 7/10/1997 | 1,295 | 1,295 | Direct-W | 1,295 | - | - | - |
| 1130 | Differential Pressure Trans | 63988 | 610240 | Ralph Brennan Water Plants # 2 | 7/10/1997 | 1,295 | 1,295 | Direct-W | 1,295 | - | - | - |
| 1131 | Reuse Main; Us 92-Mainland | 17009 | 900111 | Infrastructure Assets - Utilities | 4/30/1997 | 112,219 | 112,219 | Direct-R | - | - | 112,219 | - |
| 1132 | Crescent Ridge Water Main | 17051 | 900111 | Infrastructure Assets - Utilities | 4/30/1997 | 18,614 | 18,614 | Direct-W | 18,614 | - | - | - |
| 1133 | Microfilm Reader; Np 880 | 63930 | 600100 | Public Works Admn | 4/17/1997 | 20,096 | 20,096 | IndirectCost | - | - | - | 20,096 |
| 1134 | Water Main; Bellevue/Willie | 17054 | 900111 | Infrastructure Assets - Utilities | 4/3/1997 | 406,670 | 406,670 | Direct-W | 406,670 | - | - | - |
| 1135 | Remote Telemetry Unit W/Mod | 63914 | 610340 | Central Maintenance | 3/27/1997 | 2,223 | 2,223 | Direct-S | - | 2,223 | - | - |
| 1136 | Remote Telemetry Unit W/Mod | 63915 | 610340 | Central Maintenance | 3/27/1997 | 2,223 | 2,223 | Direct-S | - | 2,223 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1137 | Remote Telemetry Unit W/Mod | 63916 | 610340 | Central Maintenance | 3/27/1997 | 2,223 | 2,223 | Direct-S | - | 2,223 | - | - |
| 1138 | Remote Telemetry Unit W/Mod | 63917 | 610340 | Central Maintenance | 3/27/1997 | 2,223 | 2,223 | Direct-S | - | 2,223 | - | - |
| 1139 | Chemineer Motor | 63901 | 610320 | Bethune Point Plants # 1 | 2/27/1997 | 1,794 | 1,794 | Direct-S | - | 1,794 | - | - |
| 1140 | 8 X 10 Fairbanks Morse Pu | 63897 | 610340 | Central Maintenance | 2/20/1997 | 9,524 | 9,524 | Direct-S | - | 9,524 | - | - |
| 1141 | Comb Starter; 50 Hp #3 Pump | 63864 | 610340 | Central Maintenance | 12/31/1996 | 2,425 | 2,425 | Direct-S | - | 2,425 | - | - |
| 1142 | 12 Water Main-Jimmy Ann Dr | 17008 | 900111 | Infrastructure Assets - Utilities | 11/30/1996 | 94,799 | 94,799 | Direct-W | 94,799 | - | - | - |
| 1143 | Controller; Irrinet | 62860 | 610340 | Central Maintenance | 11/21/1996 | 11,333 | 11,333 | Direct-S | - | 11,333 | - | - |
| 1144 | Exhaust Blower 3/4 Hp | 63893 | 610150 | Regulatory Compliance | 10/24/1996 | 1,244 | 1,244 | LabTest | 435 | 808 | - | - |
| 1145 | Sump Pump; Flow Meter Vault | 64219 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 1,493 | 1,493 | Direct-S | - | 1,493 | - | - |
| 1146 | Sluice Gate Motor Operator; | 64222 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 4,148 | 4,148 | Direct-S | - | 4,148 | - | - |
| 1147 | Sluice Gate; Top Of Cl2 Tan | 64223 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 10,850 | 10,850 | Direct-S | - | 10,850 | - | - |
| 1148 | Sample Pump; Top Of Cl2 Tan | 64224 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 1,593 | 1,593 | Direct-S | - | 1,593 | - | - |
| 1149 | Hoist; Sulfur Dioxide Stora | 64226 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 12,587 | 12,587 | Direct-S | - | 12,587 | - | - |
| 1150 | Exhaust Fan; Sulfur Dioxide | 64233 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 2,024 | 2,024 | Direct-S | - | 2,024 | - | - |
| 1151 | Exhaust Fan; Sulfur Dioxide | 64234 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 2,024 | 2,024 | Direct-S | - | 2,024 | - | - |
| 1152 | Exhaust Fan; Sample Bldg | 64235 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 1,206 | 1,206 | Direct-S | - | 1,206 | - | - |
| 1153 | Hoist; Chlorine Bldg | 64238 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 12,587 | 12,587 | Direct-S | - | 12,587 | - | - |
| 1154 | Exhaust Fan; Chlorine Bldg | 64245 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 2,024 | 2,024 | Direct-S | - | 2,024 | - | - |
| 1155 | Exhaust Fan; Chlorine Bldg | 64246 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1996 | 2,024 | 2,024 | Direct-S | - | 2,024 | - | - |
| 1156 | 6 & 8 Water Main; Nova Rd | 16996 | 900111 | Infrastructure Assets - Utilities | 9/30/1996 | 65,988 | 65,988 | Direct-W | 65,988 | - | - | - |
| 1157 | Water/Sewer Relocation-Maso | 17000 | 900111 | Infrastructure Assets - Utilities | 9/30/1996 | 539,642 | 539,642 | Pipe | 272,519 | 222,872 | 44,251 | - |
| 1158 | 2 1/2 Accu-Punch Tool | 63856 | 610250 | Water Distribution | 9/26/1996 | 4,803 | 4,803 | Direct-W | 4,803 | - | - | - |
| 1159 | Controller; Versamux Vx-120 | 63848 | 610340 | Central Maintenance | 8/15/1996 | 2,223 | 2,223 | Direct-S | - | 2,223 | - | - |
| 1160 | Controller; Versamux Vx-120 | 63849 | 610340 | Central Maintenance | 8/15/1996 | 2,223 | 2,223 | Direct-S | - | 2,223 | - | - |
| 1161 | Controller; Versamux Vx-120 | 63850 | 610340 | Central Maintenance | 8/15/1996 | 2,223 | 2,223 | Direct-S | - | 2,223 | - | - |
| 1162 | Controller; Versamux Vx-120 | 63851 | 610340 | Central Maintenance | 8/15/1996 | 2,223 | 2,223 | Direct-S | - | 2,223 | - | - |
| 1163 | Impeller W/Motor Frame | 64264 | 610340 | Central Maintenance | 8/1/1996 | 5,289 | 5,289 | Direct-S | - | 5,289 | - | - |
| 1164 | Controller; Versamux For Rt | 63750 | 610340 | Central Maintenance | 7/31/1996 | 1,660 | 1,660 | Direct-S | - | 1,660 | - | - |
| 1165 | Arap/Escape 10 W/Carrying Case | 63820 | 800224 | Fire Station # 4 | 7/31/1996 | 1,085 | - | Eliminate | - | - | - | - |
| 1166 | 30 Water Main Ext/Us 92-Ma | 16985 | 900111 | Infrastructure Assets - Utilities | 7/31/1996 | 193,864 | 193,864 | Direct-W | 193,864 | - | - | - |
| 1167 | 12 Water Main/Us 92-Magnol | 16986 | 900111 | Infrastructure Assets - Utilities | 7/31/1996 | 38,622 | 38,622 | Direct-W | 38,622 | - | - | - |
| 1168 | 12 Water Main/Us 92-Magnol | 16986-1 | 900111 | Infrastructure Assets - Utilities | 7/31/1996 | 25,685 | 25,685 | Direct-W | 25,685 | - | - | - |
| 1169 | Irrigation System; Reuse Wa | 16987 | 900111 | Infrastructure Assets - Utilities | 7/31/1996 | 170,766 | 170,766 | Direct-R | - | - | 170,766 | - |
| 1170 | Lift Station 1 | 16988 | 610340 | Central Maintenance | 7/25/1996 | 104,941 | 104,941 | Direct-S | - | 104,941 | - | - |
| 1171 | Pump-Ls #1101 Marion St | 63846 | 610340 | Central Maintenance | 7/25/1996 | 50,769 | 50,769 | Direct-S | - | 50,769 | - | - |
| 1172 | Pump-Ls #1101 Marion St | 63847 | 610340 | Central Maintenance | 7/25/1996 | 50,769 | 50,769 | Direct-S | - | 50,769 | - | - |
| 1173 | 18 Sewer Line-Marion St | 16989 | 900111 | Infrastructure Assets - Utilities | 7/25/1996 | 16,779 | 16,779 | Direct-S | - | 16,779 | - | - |
| 1174 | 14 Force Main-Marion St | 16990 | 900111 | Infrastructure Assets - Utilities | 7/25/1996 | 20,412 | 20,412 | Direct-S | - | 20,412 | - | - |
| 1175 | Sewer Line Extension; Lpga | 16994 | 900111 | Infrastructure Assets - Utilities | 7/11/1996 | 74,016 | 74,016 | Direct-S | - | 74,016 | - | - |
| 1176 | Pump W/Impeller | 63749 | 610340 | Central Maintenance | 7/3/1996 | 9,222 | 9,222 | Direct-S | - | 9,222 | - | - |
| 1177 | Welder; Shopmaster 300 | 63576 | 610330 | Regional Wastwtr Plants # 2 | 6/27/1996 | 2,297 | 2,297 | Direct-S | - | 2,297 | - | - |
| 1178 | Pump; 4 Jetting | 63572 | 610360 | Sanitary Sewer Maint | 6/13/1996 | 10,248 | 10,248 | Direct-S | - | 10,248 | - | - |
| 1179 | Water Main; Nova/Herbert To | 16982 | 900111 | Infrastructure Assets - Utilities | 6/6/1996 | 5,000 | 5,000 | Direct-W | 5,000 | - | - | - |
| 1180 | Sewer Line Pvc; Fire Statio | 16977 | 800225 | Fire Station # 5 | 5/31/1996 | 7,318 | - | Eliminate | - | - | - | - |
| 1181 | 8/10 Water Lines; Fire St | 16978 | 900111 | Infrastructure Assets - Utilities | 5/31/1996 | 36,628 | 36,628 | Direct-W | 36,628 | - | - | - |
| 1182 | 6 Sewer Line 574 Lf; Rowin | 16970 | 900111 | Infrastructure Assets - Utilities | 5/31/1996 | 12,865 | 12,865 | Direct-S | - | 12,865 | - | - |
| 1183 | 16 Dip Force Main - Willis | 16972 | 900111 | Infrastructure Assets - Utilities | 5/31/1996 | 269,987 | 269,987 | Direct-S | - | 269,987 | - | - |
| 1184 | 12 Pvc Sanitary Sewer; Oak | 16973 | 900111 | Infrastructure Assets - Utilities | 5/31/1996 | 139,843 | 139,843 | Direct-S | - | 139,843 | - | - |
| 1185 | Reuse Water Line-Beville Rd | 16971 | 900111 | Infrastructure Assets - Utilities | 5/31/1996 | 764,636 | 764,636 | Direct-R | - | - | 764,636 | - |
| 1186 | 8 Dip Water Line; Oakridge | 16974 | 900111 | Infrastructure Assets - Utilities | 5/31/1996 | 148,201 | 148,201 | Direct-W | 148,201 | - | - | - |
| 1187 | 14 Dip Water Line; Oakridg | 16975 | 900111 | Infrastructure Assets - Utilities | 5/31/1996 | 50,407 | 50,407 | Direct-W | 50,407 | - | - | - |
| 1188 | Dbi Winch 60' Stainless Cab | 63667 | 610240 | Ralph Brennan Water Plants # 2 | 5/30/1996 | 1,425 | 1,425 | Direct-W | 1,425 | - | - | - |
| 1189 | Counterweight Base; Unihois | 63623 | 610320 | Bethune Point Plants # 1 | 5/30/1996 | 4,020 | 4,020 | Direct-S | - | 4,020 | - | - |
| 1190 | 2 Pc Mast; 18 Dbi Mount | 63626 | 610320 | Bethune Point Plants # 1 | 5/30/1996 | 1,945 | 1,945 | Direct-S | - | 1,945 | - | - |
| 1191 | Dbi Winch 60' Stainless Cab | 63669 | 610320 | Bethune Point Plants # 1 | 5/30/1996 | 1,425 | 1,425 | Direct-S | - | 1,425 | - | - |
| 1192 | Dbi Fall Arrest Block 50' L | 63677 | 610320 | Bethune Point Plants # 1 | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1193 | Counterweight Base; Unihois | 63622 | 610330 | Regional Wastwtr Plants # 2 | 5/30/1996 | 4,020 | 4,020 | Direct-S | - | 4,020 | - | - |
| 1194 | 2 Pc Mast; 18 Dbi Mount | 63625 | 610330 | Regional Wastwtr Plants # 2 | 5/30/1996 | 1,945 | 1,945 | Direct-S | - | 1,945 | - | - |
| 1195 | Dbi Winch 60' Stainless Cab | 63668 | 610330 | Regional Wastwtr Plants # 2 | 5/30/1996 | 1,425 | 1,425 | Direct-S | - | 1,425 | - | - |
| 1196 | Dbi Fall Arrest Block 50' L | 63678 | 610330 | Regional Wastwtr Plants # 2 | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1197 | Dbi Fall Arrest Block 50' L | 63679 | 610330 | Regional Wastwtr Plants # 2 | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1198 | Dbi Winch 60' Stainless Cab | 63670 | 610340 | Central Maintenance | 5/30/1996 | 1,425 | 1,425 | Direct-S | - | 1,425 | - | - |
| 1199 | Dbi Fall Arrest Block 50' L | 63684 | 610340 | Central Maintenance | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1200 | Dbi Fall Arrest Block 50' L | 63685 | 610340 | Central Maintenance | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1201 | Dbi Fall Arrest Block 50' L | 63686 | 610340 | Central Maintenance | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1202 | Dbi Fall Arrest Block 50' L | 63687 | 610340 | Central Maintenance | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1203 | Dbi Fall Arrest Block 50' L | 63688 | 610340 | Central Maintenance | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1204 | Dbi Fall Arrest Block 50' L | 63690 | 610340 | Central Maintenance | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1205 | Dbi Fall Arrest Block 50' L | 63691 | 610340 | Central Maintenance | 5/30/1996 | 1,612 | 1,612 | Direct-S | - | 1,612 | - | - |
| 1206 | Dbi Winch 60' Stainless Cab | 63665 | 610417 | S/W Improvements | 5/30/1996 | 1,425 | - | Eliminate | - | - | - | - |
| 1207 | Dbi Fall Arrest Block 50' L | 63683 | 610417 | S/W Improvements | 5/30/1996 | 1,612 | - | Eliminate | - | - | - | - |
| 1208 | Dbi Fall Arrest Block Kevla | 63674 | 800224 | Fire Station # 4 | 5/30/1996 | 2,075 | - | Eliminate | - | - | - | - |
| 1209 | Dbi Fall Arrest Block Kevla | 63675 | 800224 | Fire Station # 4 | 5/30/1996 | 2,075 | - | Eliminate | - | - | - | - |
| 1210 | Dbi Fall Arrest Block 50' L | 63676 | 800224 | Fire Station # 4 | 5/30/1996 | 1,612 | - | Eliminate | - | - | - | - |
| 1211 | Dbi Winch 60' Stainless Cab | 63672 | 800225 | Fire Station # 5 | 5/30/1996 | 1,425 | - | Eliminate | - | - | - | - |
| 1212 | Dbi Winch 60' Stainless Cab | 63673 | 800225 | Fire Station # 5 | 5/30/1996 | 1,425 | - | Eliminate | - | - | - | - |
| 1213 | Fiber Optic Add'N-Marion St | 61631 | 200720 | Telecommunication | 5/16/1996 | 11,047 | 11,047 | IndirectCost | - | - | - | 11,047 |
| 1214 | Spectrophotometer; Uv/Vis | 63559 | 610150 | Regulatory Compliance | 5/16/1996 | 5,057 | 5,057 | LabTest | 1,770 | 3,287 | - | - |
| 1215 | Back Head/Shaft Sleeve 9630 | 64277 | 610340 | Central Maintenance | 5/16/1996 | 3,503 | 3,503 | Direct-S | - | 3,503 | - | - |
| 1216 | Water Line-Bucknell; Cornel | 16913-2 | 900111 | Infrastructure Assets - Utilities | 4/30/1996 | 48,890 | 48,890 | Direct-W | 48,890 | - | - | - |
| 1217 | Water Line-Bucknell; Cornel | 16913-1 | 900111 | Infrastructure Assets - Utilities | 4/30/1996 | 35,403 | 35,403 | Direct-W | 35,403 | - | - | - |
| 1218 | Weight Indicator; Digital M | 63836 | 610240 | Ralph Brennan Water Plants # 2 | 4/25/1996 | 2,965 | 2,965 | Direct-W | 2,965 | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1219 | Vacuum Priming System; Ov-5 | 63837 | 610240 | Ralph Brennan Water Plants # 2 | 4/18/1996 | 12,493 | 12,493 | Direct-W | 12,493 | - | - | - |
| 1220 | 8 Dip Water Line 520 Lf; M | 16976 | 900111 | Infrastructure Assets - Utilities | 4/18/1996 | 6,838 | 6,838 | Direct-W | 6,838 | - | - | - |
| 1221 | Remote Telemetry Unit; Vers | 63544 | 610340 | Central Maintenance | 3/28/1996 | 2,218 | 2,218 | Direct-S | - | 2,218 | - | - |
| 1222 | Remote Telemetry Unit; Vers | 63545 | 610340 | Central Maintenance | 3/28/1996 | 2,218 | 2,218 | Direct-S | - | 2,218 | - | - |
| 1223 | Remote Telemetry Unit; Vers | 63546 | 610340 | Central Maintenance | 3/28/1996 | 2,218 | 2,218 | Direct-S | - | 2,218 | - | - |
| 1224 | Remote Telemetry Unit; Vers | 63547 | 610340 | Central Maintenance | 3/28/1996 | 2,218 | 2,218 | Direct-S | - | 2,218 | - | - |
| 1225 | Check Valve 2L161D Rh | 63554 | 610340 | Central Maintenance | 3/28/1996 | 634 | 634 | Direct-S | - | 634 | - | - |
| 1226 | Recorder; Pen Chart | 63543 | 610230 | Reuse Distribution Division | 2/29/1996 | 1,887 | 1,887 | Direct-R | - | - | 1,887 | - |
| 1227 | Breathing Air Center; Bauer | 62361 | 800225 | Fire Station # 5 | 2/29/1996 | 39,132 | - | Eliminate | - | - | - | - |
| 1228 | Water/Sewer Relocation-Volu | 17001 | 900111 | Infrastructure Assets - Utilities | 2/28/1996 | 567,956 | 567,956 | Pipe | 286,818 | 234,566 | 46,572 | - |
| 1229 | Water Line Extension-Arroyo | 16983 | 900111 | Infrastructure Assets - Utilities | 2/22/1996 | 8,750 | 8,750 | Direct-W | 8,750 | - | - | - |
| 1230 | Remote Telemetry Unit (Rtu) | 63535 | 610340 | Central Maintenance | 2/15/1996 | 2,218 | 2,218 | Direct-S | - | 2,218 | - | - |
| 1231 | Remote Telemetry Unit (Rtu) | 63536 | 610340 | Central Maintenance | 2/15/1996 | 2,218 | 2,218 | Direct-S | - | 2,218 | - | - |
| 1232 | Remote Telemetry Unit (Rtu) | 63537 | 610340 | Central Maintenance | 2/15/1996 | 2,218 | 2,218 | Direct-S | - | 2,218 | - | - |
| 1233 | Remote Telemetry Unit (Rtu) | 63538 | 610340 | Central Maintenance | 2/15/1996 | 2,218 | 2,218 | Direct-S | - | 2,218 | - | - |
| 1234 | Microscope; Nova | 63539 | 610150 | Regulatory Compliance | 2/8/1996 | 2,088 | 2,088 | LabTest | 731 | 1,357 | - | - |
| 1235 | Meter; Turbo 6 Sensus | 63540 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/1996 | 850 | 850 | Direct-W | 850 | - | - | - |
| 1236 | Meter; Turbo 6 Sensus | 63541 | 610240 | Ralph Brennan Water Plants # 2 | 2/8/1996 | 850 | 850 | Direct-W | 850 | - | - | - |
| 1237 | Remote Telemetry Unit (Rtu) | 63521 | 610230 | Reuse Distribution Division | 2/1/1996 | 1,957 | 1,957 | Direct-R | - | - | 1,957 | - |
| 1238 | Remote Telemetry Unit (Rtu) | 63522 | 610230 | Reuse Distribution Division | 2/1/1996 | 1,957 | 1,957 | Direct-R | - | - | 1,957 | - |
| 1239 | Stirrer; Programmable W/Gla | 63523 | 610150 | Regulatory Compliance | 1/25/1996 | 1,739 | 1,739 | LabTest | 609 | 1,130 | - | - |
| 1240 | Ccw Impeller W/Wear Rings | 63556 | 610340 | Central Maintenance | 11/16/1995 | 6,696 | 6,696 | Direct-S | - | 6,696 | - | - |
| 1241 | Fron Head #33 For Pump | 63557 | 610340 | Central Maintenance | 11/16/1995 | 2,846 | 2,846 | Direct-S | - | 2,846 | - | - |
| 1242 | 6/8 Sewer Line Pvc; Beach | 16981 | 900111 | Infrastructure Assets - Utilities | 10/31/1995 | 13,634 | 13,634 | Direct-S | - | 13,634 | - | - |
| 1243 | 12 Water Line; Clyde Morri | 16979 | 900111 | Infrastructure Assets - Utilities | 10/31/1995 | 25,345 | 25,345 | Direct-W | 25,345 | - | - | - |
| 1244 | 8 Dip Water Line 1;788 Lf; | 16980 | 900111 | Infrastructure Assets - Utilities | 10/31/1995 | 62,011 | 62,011 | Direct-W | 62,011 | - | - | - |
| 1245 | Pump; Reuse 25 Hp | 62908 | 610230 | Reuse Distribution Division | 9/30/1995 | 2,332 | 2,332 | Direct-R | - | - | 2,332 | - |
| 1246 | Pump; Reuse 50 Hp | 62909 | 610230 | Reuse Distribution Division | 9/30/1995 | 4,665 | 4,665 | Direct-R | - | - | 4,665 | - |
| 1247 | Air Tank Reuse | 62910 | 610230 | Reuse Distribution Division | 9/30/1995 | 35,063 | 35,063 | Direct-R | - | - | 35,063 | - |
| 1248 | Flow Meter; Reuse | 62911 | 610230 | Reuse Distribution Division | 9/30/1995 | 33,192 | 33,192 | Direct-R | - | - | 33,192 | - |
| 1249 | 16 Dip Water Main-S Nova R | 16943 | 900111 | Infrastructure Assets - Utilities | 9/30/1995 | 196,443 | 196,443 | Direct-W | 196,443 | - | - | - |
| 1250 | 16 Dip Water Main-S Nova R | 16943-1 | 900111 | Infrastructure Assets - Utilities | 9/30/1995 | 279,083 | 279,083 | Direct-W | 279,083 | - | - | - |
| 1251 | Suction Cover Assembly | 62999 | 610340 | Central Maintenance | 9/14/1995 | 1,314 | 1,314 | Direct-S | - | 1,314 | - | - |
| 1252 | Coupling Disk Set Of 2 | 63453 | 610340 | Central Maintenance | 9/14/1995 | 1,394 | 1,394 | Direct-S | - | 1,394 | - | - |
| 1253 | Flowmeter Model Bfm 91 Poys | 63454 | 610340 | Central Maintenance | 9/14/1995 | 2,025 | 2,025 | Direct-S | - | 2,025 | - | - |
| 1254 | Flowmeter Model Bmf91 Polys | 63455 | 610340 | Central Maintenance | 9/14/1995 | 2,025 | 2,025 | Direct-S | - | 2,025 | - | - |
| 1255 | Valve Actuator W/Remote Mou | 63451 | 610340 | Central Maintenance | 9/7/1995 | 4,951 | 4,951 | Direct-S | - | 4,951 | - | - |
| 1256 | Value Actuator W/Remote Mou | 63452 | 610340 | Central Maintenance | 9/7/1995 | 4,951 | 4,951 | Direct-S | - | 4,951 | - | - |
| 1257 | Reuse Line-Halifax Harbor | 16940 | 900111 | Infrastructure Assets - Utilities | 8/31/1995 | 81,614 | 81,614 | Direct-R | - | - | 81,614 | - |
| 1258 | Sewer Line-Dunn Ave | 16942 | 900111 | Infrastructure Assets - Utilities | 8/31/1995 | 111,266 | 111,266 | Direct-S | - | 111,266 | - | - |
| 1259 | Water Line-Dunn Ave | 16941 | 900111 | Infrastructure Assets - Utilities | 8/31/1995 | 111,266 | 111,266 | Direct-W | 111,266 | - | - | - |
| 1260 | Welder; Miller 150 Amp | 62990 | 610320 | Bethune Point Plants # 1 | 8/24/1995 | 1,300 | 1,300 | Direct-S | - | 1,300 | - | - |
| 1261 | Vac Press Pump | 62987 | 610240 | Ralph Brennan Water Plants # 2 | 8/10/1995 | 2,333 | 2,333 | Direct-W | 2,333 | - | - | - |
| 1262 | Pump #1; Gorman Rupp 5 Hp; | 62979 | 610340 | Central Maintenance | 8/3/1995 | 3,590 | 3,590 | Direct-S | - | 3,590 | - | - |
| 1263 | Pump #2; Gorman Rupp 5 Hp; | 62980 | 610340 | Central Maintenance | 8/3/1995 | 3,590 | 3,590 | Direct-S | - | 3,590 | - | - |
| 1264 | Pump #1; Fairbanks Morse 54 | 62988 | 610340 | Central Maintenance | 8/3/1995 | 4,676 | 4,676 | Direct-S | - | 4,676 | - | - |
| 1265 | Pump #2; Fairbanks Morse 54 | 62989 | 610340 | Central Maintenance | 8/3/1995 | 4,676 | 4,676 | Direct-S | - | 4,676 | - | - |
| 1266 | (5) Priming Valves-Vacuum P | 15116 | 610240 | Ralph Brennan Water Plants # 2 | 7/20/1995 | 7,078 | 7,078 | Direct-W | 7,078 | - | - | - |
| 1267 | Variable Frequency Drive | 62970 | 610340 | Central Maintenance | 7/20/1995 | 11,212 | 11,212 | Direct-S | - | 11,212 | - | - |
| 1268 | Variable Frequency Drive | 62971 | 610340 | Central Maintenance | 7/20/1995 | 11,212 | 11,212 | Direct-S | - | 11,212 | - | - |
| 1269 | Pump; 4 X 6 Cw Rotation W/M | 62969 | 610340 | Central Maintenance | 7/13/1995 | 4,090 | 4,090 | Direct-S | - | 4,090 | - | - |
| 1270 | Impeller; Clockwise 10-9/16 | 62972 | 610340 | Central Maintenance | 7/6/1995 | 1,700 | 1,700 | Direct-S | - | 1,700 | - | - |
| 1271 | Recorder; Circular Chart T | 62962 | 610330 | Regional Wastwtr Plants # 2 | 6/29/1995 | 2,098 | 2,098 | Direct-S | - | 2,098 | - | - |
| 1272 | Recorder; Circular Chart | 62963 | 610330 | Regional Wastwtr Plants # 2 | 6/29/1995 | 2,098 | 2,098 | Direct-S | - | 2,098 | - | - |
| 1273 | Recorder; Circular Chart T | 62964 | 610330 | Regional Wastwtr Plants # 2 | 6/29/1995 | 2,098 | 2,098 | Direct-S | - | 2,098 | - | - |
| 1274 | Pump #1; Fairbanks Morse B5 | 62965 | 610340 | Central Maintenance | 6/29/1995 | 4,230 | 4,230 | Direct-S | - | 4,230 | - | - |
| 1275 | Pump #2; Fairbanks & Morse | 62966 | 610340 | Central Maintenance | 6/29/1995 | 4,230 | 4,230 | Direct-S | - | 4,230 | - | - |
| 1276 | Pump; Reuse 150 Hp | 62913 | 610230 | Reuse Distribution Division | 6/1/1995 | 25,402 | 25,402 | Direct-R | - | - | 25,402 | - |
| 1277 | Pump; Reuse 150 Hp | 62914 | 610230 | Reuse Distribution Division | 6/1/1995 | 25,402 | 25,402 | Direct-R | - | - | 25,402 | - |
| 1278 | Pump; Reuse 150 Hp | 62915 | 610230 | Reuse Distribution Division | 6/1/1995 | 25,402 | 25,402 | Direct-R | - | - | 25,402 | - |
| 1279 | Reuse Air Tank - Reuse Pump | 62917 | 610230 | Reuse Distribution Division | 6/1/1995 | 15,241 | 15,241 | Direct-R | - | - | 15,241 | - |
| 1280 | Reuse Air Compressor - Reus | 62918 | 610230 | Reuse Distribution Division | 6/1/1995 | 15,241 | 15,241 | Direct-R | - | - | 15,241 | - |
| 1281 | Instrumentation; Reuse Sta | 62953 | 610230 | Reuse Distribution Division | 6/1/1995 | 35,562 | 35,562 | Direct-R | - | - | 35,562 | - |
| 1282 | Circular Chart Recorder | 62952 | 610320 | Bethune Point Plants # 1 | 6/1/1995 | 2,077 | 2,077 | Direct-S | - | 2,077 | - | - |
| 1283 | Reuse Mains-Clyde Morris/Be | 16939 | 900111 | Infrastructure Assets - Utilities | 6/1/1995 | 137,423 | 137,423 | Direct-R | - | - | 137,423 | - |
| 1284 | Reuse Irrigation Line; Isb- | 16947 | 900111 | Infrastructure Assets - Utilities | 5/31/1995 | 613,763 | 613,763 | Direct-R | - | - | 613,763 | - |
| 1285 | Pump; Peerless Cast Iron Ga | 63470 | 610230 | Reuse Distribution Division | 5/11/1995 | 4,476 | 4,476 | Direct-R | - | - | 4,476 | - |
| 1286 | Reuse Distribution Main-Cly | 16915 | 900111 | Infrastructure Assets - Utilities | 5/11/1995 | 709,080 | 709,080 | Direct-R | - | - | 709,080 | - |
| 1287 | Water Line-Bucknell; Cornel | 16913 | 900111 | Infrastructure Assets - Utilities | 4/27/1995 | 57,348 | 57,348 | Direct-W | 57,348 | - | - | - |
| 1288 | Pump; Reuse Transfer; Gould | 62931 | 610320 | Bethune Point Plants # 1 | 4/20/1995 | 9,745 | 9,745 | Direct-S | - | 9,745 | - | - |
| 1289 | Pump; Reuse Transfer; Gould | 62932 | 610320 | Bethune Point Plants # 1 | 4/20/1995 | 9,745 | 9,745 | Direct-S | - | 9,745 | - | - |
| 1290 | 8 Dip Water Line-Eighth St | 16831 | 900111 | Infrastructure Assets - Utilities | 4/20/1995 | 32,298 | 32,298 | Direct-W | 32,298 | - | - | - |
| 1291 | Pump; Ccw Rotating Ass'Y (L | 62936 | 610340 | Central Maintenance | 4/6/1995 | 3,350 | 3,350 | Direct-S | - | 3,350 | - | - |
| 1292 | Pump; Ccw Rotating Ass'Y (L | 62937 | 610340 | Central Maintenance | 4/6/1995 | 3,350 | 3,350 | Direct-S | - | 3,350 | - | - |
| 1293 | Pump; Hydr Submersible S-6P | 16910 | 610230 | Reuse Distribution Division | 3/2/1995 | 1,846 | 1,846 | Direct-R | - | - | 1,846 | - |
| 1294 | 2 Water Line - Alcazar St | 16911 | 900111 | Infrastructure Assets - Utilities | 3/2/1995 | 2,250 | 2,250 | Direct-W | 2,250 | - | - | - |
| 1295 | Effluent Reuse Line - City | 16909 | 900111 | Infrastructure Assets - Utilities | 2/16/1995 | 53,000 | 53,000 | Direct-R | - | - | 53,000 | - |
| 1296 | Sewer Replacement-Us1; Madi | 16907 | 900111 | Infrastructure Assets - Utilities | 1/31/1995 | 175,335 | 175,335 | Direct-S | - | 175,335 | - | - |
| 1297 | Variable Frequency Drive Un | 62895 | 610340 | Central Maintenance | 1/19/1995 | 11,840 | 11,840 | Direct-S | - | 11,840 | - | - |
| 1298 | Circular Chart Recorder | 62865 | 610320 | Bethune Point Plants # 1 | 1/12/1995 | 2,385 | 2,385 | Direct-S | - | 2,385 | - | - |
| 1299 | Wtr/Swr/Reuse Lines-Clyde M | 16905 | 900111 | Infrastructure Assets - Utilities | 12/31/1994 | 89,234 | 89,234 | Pipe | 45,063 | 36,853 | 7,317 | - |
| 1300 | Wtr/Swr Imp-Cypress; Nova-E | 16906 | 900111 | Infrastructure Assets - Utilities | 12/31/1994 | 654,076 | 654,076 | Pipe | 330,308 | 270,133 | 53,634 | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1301 | Turboventilator; Smoke Ejec | 62883 | 800225 | Fire Station # 5 | 12/22/1994 | 1,583 | - | Eliminate | - | - | - | - |
| 1302 | Sampler; G-Chamb; Epic 5L | 62875 | 610150 | Regulatory Compliance | 12/1/1994 | 1,965 | 1,965 | LabTest | 688 | 1,277 | - | - |
| 1303 | Sewer System - Flagstone & | 16908 | 900111 | Infrastructure Assets - Utilities | 11/10/1994 | 9,720 | 9,720 | Direct-S | - | 9,720 | - | - |
| 1304 | Water Main Extensions-Dayto | 16903 | 900111 | Infrastructure Assets - Utilities | 10/1/1994 | 52,911 | 52,911 | Direct-W | 52,911 | - | - | - |
| 1305 | Tank; Bpp | 16850 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 12,621 | 12,621 | Direct-S | - | 12,621 | - | - |
| 1306 | Clarifier Equipment; Bpp | 16852 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 1,120,488 | 1,120,488 | Direct-S | - | 1,120,488 | - | - |
| 1307 | Filter Equipment; Bpp | 16853 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 1,549,611 | 1,549,611 | Direct-S | - | 1,549,611 | - | - |
| 1308 | Lighting Improvements; | 16854 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 129,796 | 129,796 | Direct-S | - | 129,796 | - | - |
| 1309 | Piping & Valves; Throu | 16855 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 2,329,979 | 2,329,979 | Direct-S | - | 2,329,979 | - | - |
| 1310 | Effluent Reuse System | 16856 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 45,362 | 45,362 | Direct-S | - | 45,362 | - | - |
| 1311 | Water Reuse System | 16857 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 232,328 | 232,328 | Direct-S | - | 232,328 | - | - |
| 1312 | Capitalization Of Interest; | 16858 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 2,776,731 | 2,776,731 | Direct-S | - | 2,776,731 | - | - |
| 1313 | Grit Removal Equipment; Bpp | 62740 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 492,697 | 492,697 | Direct-S | - | 492,697 | - | - |
| 1314 | Pump; Aurora Influent; `Ip' | 62814 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 134,653 | 134,653 | Direct-S | - | 134,653 | - | - |
| 1315 | Pump; Aurora Influent; `Ip' | 62816 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 134,653 | 134,653 | Direct-S | - | 134,653 | - | - |
| 1316 | Pump; Clarified Liquid `Clp | 62826 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 46,356 | 46,356 | Direct-S | - | 46,356 | - | - |
| 1317 | Pump; Clarified Liquid `Clp | 62827 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 46,356 | 46,356 | Direct-S | - | 46,356 | - | - |
| 1318 | Pump; Clarified Liquid `Clp | 62828 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 46,356 | 46,356 | Direct-S | - | 46,356 | - | - |
| 1319 | Pump; Backwash; Bpp | 62829 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 39,734 | 39,734 | Direct-S | - | 39,734 | - | - |
| 1320 | Pump; Backwash; Bpp | 62830 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 39,734 | 39,734 | Direct-S | - | 39,734 | - | - |
| 1321 | Pump; R.A.S.; Bpp | 62831 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 141,275 | 141,275 | Direct-S | - | 141,275 | - | - |
| 1322 | Pump; R.A.S.; Bpp | 62832 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 141,275 | 141,275 | Direct-S | - | 141,275 | - | - |
| 1323 | Pump; R.A.S.; Bpp | 62833 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 141,275 | 141,275 | Direct-S | - | 141,275 | - | - |
| 1324 | Mixer; Anaerobic; Bpp | 62834 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 43,707 | 43,707 | Direct-S | - | 43,707 | - | - |
| 1325 | Mixer; Anaerobic; Bpp | 62835 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 43,707 | 43,707 | Direct-S | - | 43,707 | - | - |
| 1326 | Mixer; Anaerobic; Bpp | 62836 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 43,707 | 43,707 | Direct-S | - | 43,707 | - | - |
| 1327 | Mixer; Anoxic; Bpp | 62837 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 43,707 | 43,707 | Direct-S | - | 43,707 | - | - |
| 1328 | Blower; Aeration; Bpp | 62838 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 92,712 | 92,712 | Direct-S | - | 92,712 | - | - |
| 1329 | Blower; Aeration; Bpp | 62839 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 92,712 | 92,712 | Direct-S | - | 92,712 | - | - |
| 1330 | Blower; Aeration; Bpp | 62840 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 92,712 | 92,712 | Direct-S | - | 92,712 | - | - |
| 1331 | Sluice Gate | 62841 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 19,867 | 19,867 | Direct-S | - | 19,867 | - | - |
| 1332 | Sluice Gate | 62842 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 19,867 | 19,867 | Direct-S | - | 19,867 | - | - |
| 1333 | Sluice Gate | 62843 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 19,867 | 19,867 | Direct-S | - | 19,867 | - | - |
| 1334 | Sluice Gate | 62844 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 19,867 | 19,867 | Direct-S | - | 19,867 | - | - |
| 1335 | Sluice Gate | 62845 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 19,867 | 19,867 | Direct-S | - | 19,867 | - | - |
| 1336 | Sluice Gate | 62846 | 610320 | Bethune Point Plants # 1 | 9/30/1994 | 19,867 | 19,867 | Direct-S | - | 19,867 | - | - |
| 1337 | Water & Sewer Imp - Int'L S | 16847 | 900111 | Infrastructure Assets - Utilities | 9/30/1994 | 843,326 | 843,326 | Pipe | 425,880 | 348,294 | 69,153 | - |
| 1338 | 2' Water Line & Water Main; | 16866 | 900111 | Infrastructure Assets - Utilities | 9/30/1994 | 15,195 | 15,195 | Direct-W | 15,195 | - | - | - |
| 1339 | Reuse Water System-Pelican | 16846 | 900111 | Infrastructure Assets - Utilities | 8/31/1994 | 386,911 | 386,911 | Direct-R | - | - | 386,911 | - |
| 1340 | Generator Honda 3500 Watts | 62808 | 610360 | Sanitary Sewer Maint | 8/18/1994 | 1,588 | 1,588 | Direct-S | - | 1,588 | - | - |
| 1341 | Water Main Extensions-Red J | 16849 | 900111 | Infrastructure Assets - Utilities | 8/4/1994 | 46,182 | 46,182 | Direct-W | 46,182 | - | - | - |
| 1342 | Reuse Water System - S Ridg | 16825 | 900111 | Infrastructure Assets - Utilities | 6/30/1994 | 163,288 | 163,288 | Direct-R | - | - | 163,288 | - |
| 1343 | Water & Sewer Imp - Nova Rd | 16826 | 900111 | Infrastructure Assets - Utilities | 6/30/1994 | 177,722 | 177,722 | Pipe | 89,749 | 73,399 | 14,573 | - |
| 1344 | Computer; Digitronics; Ls # | 62716 | 610340 | Central Maintenance | 6/9/1994 | 2,619 | 2,619 | Direct-S | - | 2,619 | - | - |
| 1345 | Computer; Digitronics; Ls # | 62717 | 610340 | Central Maintenance | 6/9/1994 | 2,619 | 2,619 | Direct-S | - | 2,619 | - | - |
| 1346 | Computer; Digitronics; Ls # | 62718 | 610340 | Central Maintenance | 6/9/1994 | 2,619 | 2,619 | Direct-S | - | 2,619 | - | - |
| 1347 | Computer; Digitronics; Ls # | 62719 | 610340 | Central Maintenance | 6/9/1994 | 2,619 | 2,619 | Direct-S | - | 2,619 | - | - |
| 1348 | Water Main Extensions-Dayto | 16830 | 900111 | Infrastructure Assets - Utilities | 6/2/1994 | 147,826 | 147,826 | Direct-W | 147,826 | - | - | - |
| 1349 | Turbo-Meter System; Bronze | 62741 | 610240 | Ralph Brennan Water Plants # 2 | 5/19/1994 | 4,954 | 4,954 | Direct-W | 4,954 | - | - | - |
| 1350 | Turbo-Meter System; Bronze | 62742 | 610240 | Ralph Brennan Water Plants # 2 | 5/19/1994 | 4,954 | 4,954 | Direct-W | 4,954 | - | - | - |
| 1351 | Turbo-Meter System; Bronze | 62743 | 610240 | Ralph Brennan Water Plants # 2 | 5/19/1994 | 4,954 | 4,954 | Direct-W | 4,954 | - | - | - |
| 1352 | Turbo-Meter System; Bronze | 62744 | 610240 | Ralph Brennan Water Plants # 2 | 5/19/1994 | 4,954 | 4,954 | Direct-W | 4,954 | - | - | - |
| 1353 | Turbo-Meter System; Bronze | 62745 | 610240 | Ralph Brennan Water Plants # 2 | 5/19/1994 | 4,954 | 4,954 | Direct-W | 4,954 | - | - | - |
| 1354 | Turbo-Meter System; Bronze | 62746 | 610240 | Ralph Brennan Water Plants # 2 | 5/19/1994 | 4,954 | 4,954 | Direct-W | 4,954 | - | - | - |
| 1355 | Turbo-Meter System; Bronze | 62747 | 610240 | Ralph Brennan Water Plants # 2 | 5/19/1994 | 4,954 | 4,954 | Direct-W | 4,954 | - | - | - |
| 1356 | Water Distribution Lines Th | 16819 | 900111 | Infrastructure Assets - Utilities | 9/30/1993 | 169,479 | 169,479 | Direct-W | 169,479 | - | - | - |
| 1357 | Water Improvements Daytona | 16820 | 900111 | Infrastructure Assets - Utilities | 9/30/1993 | 83,922 | 83,922 | Direct-W | 83,922 | - | - | - |
| 1358 | Airport Force Main/North-So | 16791 | 900111 | Infrastructure Assets - Utilities | 9/16/1993 | 542,519 | 542,519 | Direct-S | - | 542,519 | - | - |
| 1359 | Airport Force Main / Design | 16792 | 900111 | Infrastructure Assets - Utilities | 9/16/1993 | 45,930 | 45,930 | Direct-S | - | 45,930 | - | - |
| 1360 | Water & Sewer Improvements | 16796 | 900111 | Infrastructure Assets - Utilities | 9/13/1993 | 1,370,222 | 1,370,222 | Pipe | 691,962 | 565,902 | 112,358 | - |
| 1361 | Automatic Pumping Station | 62156 | 610320 | Bethune Point Plants # 1 | 8/26/1993 | 17,605 | 17,605 | Direct-S | - | 17,605 | - | - |
| 1362 | Cht Well Pump 650 Gpm | 16802 | 610340 | Central Maintenance | 8/5/1993 | 16,500 | 16,500 | Direct-S | - | 16,500 | - | - |
| 1363 | Wet Well Pump 150 Gpm | 16803 | 610340 | Central Maintenance | 8/5/1993 | 13,000 | 13,000 | Direct-S | - | 13,000 | - | - |
| 1364 | Reuse Pump 1000Gpm Lpga No 2 | 62034 | 610330 | Regional Wastwtr Plants # 2 | 7/20/1993 | 11,000 | 11,000 | Direct-R | - | - | 11,000 | - |
| 1365 | Reuse Pump 1000Gpm Lpga No 3 | 62035 | 610330 | Regional Wastwtr Plants # 2 | 7/20/1993 | 11,000 | 11,000 | Direct-R | - | - | 11,000 | - |
| 1366 | Reuse Pump 1000Gpm Lpga No 4 | 62036 | 610330 | Regional Wastwtr Plants # 2 | 7/20/1993 | 11,000 | 11,000 | Direct-R | - | - | 11,000 | - |
| 1367 | Hydro Tank & Compr. Air Sys | 62037 | 610330 | Regional Wastwtr Plants # 2 | 7/20/1993 | 50,000 | 50,000 | Direct-S | - | 50,000 | - | - |
| 1368 | Instrumentation & Control P | 62038 | 610330 | Regional Wastwtr Plants # 2 | 7/20/1993 | 20,000 | 20,000 | Direct-S | - | 20,000 | - | - |
| 1369 | Mixer - Stone 6651382 | 62000 | 610320 | Bethune Point Plants # 1 | 4/26/1993 | 2,043 | 2,043 | Direct-S | - | 2,043 | - | - |
| 1370 | 2 Dip Reducers & 20X20 Dip | 16783 | 610240 | Ralph Brennan Water Plants # 2 | 4/2/1993 | 2,606 | 2,606 | Direct-W | 2,606 | - | - | - |
| 1371 | South Nova Force Main | 16786 | 900111 | Infrastructure Assets - Utilities | 4/1/1993 | 158,727 | 158,727 | Direct-S | - | 158,727 | - | - |
| 1372 | Aluminum Doublewall Panels | 61999 | 610360 | Sanitary Sewer Maint | 3/31/1993 | 6,975 | 6,975 | Direct-S | - | 6,975 | - | - |
| 1373 | 20 Hp Motor 230/460 1800 Rp | 62021 | 610340 | Central Maintenance | 3/25/1993 | 1,407 | 1,407 | Direct-S | - | 1,407 | - | - |
| 1374 | 20 Hp Motor 230/460 1800 Rp | 62022 | 610340 | Central Maintenance | 3/25/1993 | 1,407 | 1,407 | Direct-S | - | 1,407 | - | - |
| 1375 | Hartford Ave Water Improvem | 16801 | 900111 | Infrastructure Assets - Utilities | 3/18/1993 | 40,508 | 40,508 | Direct-W | 40,508 | - | - | - |
| 1376 | Water; Sewer & Reuse Lines | 16798 | 900111 | Infrastructure Assets - Utilities | 3/4/1993 | 374,512 | 374,512 | Pipe | 189,129 | 154,674 | 30,710 | - |
| 1377 | Outdoor Lighting System/Slu | 62174 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 50,000 | 50,000 | Direct-S | - | 50,000 | - | - |
| 1378 | Eimco Belt Filter Press/Slu | 62175 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 256,410 | 256,410 | Direct-S | - | 256,410 | - | - |
| 1379 | Sludge Transfer Pump/Sludge | 62176 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 9,405 | 9,405 | Direct-S | - | 9,405 | - | - |
| 1380 | Mechanical Bar Screen/Pretr | 62179 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 128,700 | 128,700 | Direct-S | - | 128,700 | - | - |
| 1381 | Grit Removal Equipment/Pret | 62180 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 375,000 | 375,000 | Direct-S | - | 375,000 | - | - |
| 1382 | Frp Storage Tank/Sludge Dew | 62242 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 3,600 | 3,600 | Direct-S | - | 3,600 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1383 | Odor Control System/Sludge | 62244 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 156,800 | 156,800 | Direct-S | - | 156,800 | - | - |
| 1384 | Screw Conveyor/Sludge Dewat | 62246 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 49,500 | 49,500 | Direct-S | - | 49,500 | - | - |
| 1385 | Eimco Belt Filter Press/Slu | 62251 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 256,410 | 256,410 | Direct-S | - | 256,410 | - | - |
| 1386 | Sludge Transfer Pump/Sludge | 62252 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 9,405 | 9,405 | Direct-S | - | 9,405 | - | - |
| 1387 | Frp Storage Tank/Sludge Dew | 62255 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 3,600 | 3,600 | Direct-S | - | 3,600 | - | - |
| 1388 | Screw Conveyor/Sludge Dewat | 62256 | 610330 | Regional Wastwtr Plants # 2 | 2/18/1993 | 49,500 | 49,500 | Direct-S | - | 49,500 | - | - |
| 1389 | Water & Sewer Improvements | 16785 | 900111 | Infrastructure Assets - Utilities | 2/11/1993 | 7,284 | 7,284 | Pipe | 3,679 | 3,008 | 597 | - |
| 1390 | Instrumentation - Gst Pumpi | 62131 | 610230 | Reuse Distribution Division | 1/26/1993 | 16,281 | 16,281 | Direct-R | - | - | 16,281 | - |
| 1391 | Vertical Turbine Pump - Gst | 62133 | 610230 | Reuse Distribution Division | 1/26/1993 | 81,245 | 81,245 | Direct-R | - | - | 81,245 | - |
| 1392 | Instrumentation - Regional | 62144 | 610230 | Reuse Distribution Division | 1/26/1993 | 22,195 | 22,195 | Direct-R | - | - | 22,195 | - |
| 1393 | Vertical Turbine Pump - Gst | 62132 | 610230 | Reuse Distribution Division | 1/26/1993 | 81,245 | 81,245 | Direct-R | - | - | 81,245 | - |
| 1394 | Instrumentation - Weir Stru | 62143 | 610320 | Bethune Point Plants # 1 | 1/26/1993 | 7,075 | 7,075 | Direct-S | - | 7,075 | - | - |
| 1395 | Computerized Equipment Used | 62142 | 610330 | Regional Wastwtr Plants # 2 | 1/26/1993 | 10,000 | 10,000 | Direct-S | - | 10,000 | - | - |
| 1396 | Circular Chart Recorder; C | 61983 | 610320 | Bethune Point Plants # 1 | 1/14/1993 | 1,449 | 1,449 | Direct-S | - | 1,449 | - | - |
| 1397 | Beltline Water Main/ Brenna | 16793 | 900111 | Infrastructure Assets - Utilities | 12/24/1992 | 848,307 | 848,307 | Direct-W | 848,307 | - | - | - |
| 1398 | Incubator Thelco Model 4E | 61995 | 610150 | Regulatory Compliance | 11/16/1992 | 1,250 | 1,250 | LabTest | 437 | 812 | - | - |
| 1399 | Water Improvements 2Nd Aven | 16794 | 900111 | Infrastructure Assets - Utilities | 11/10/1992 | 60,630 | 60,630 | Direct-W | 60,630 | - | - | - |
| 1400 | Sewer Improvements 2Nd Aven | 16821 | 900111 | Infrastructure Assets - Utilities | 11/10/1992 | 60,630 | 60,630 | Direct-S | - | 60,630 | - | - |
| 1401 | Pontoon Boat - 1993 | 61994 | 610150 | Regulatory Compliance | 10/27/1992 | 3,850 | 3,850 | LabTest | 1,348 | 2,503 | - | - |
| 1402 | Instrumentation - Mun. Golf | 62137 | 610230 | Reuse Distribution Division | 10/1/1992 | 34,000 | 34,000 | Direct-R | - | - | 34,000 | - |
| 1403 | Vertical Turbine Pump - Mun | 62138 | 610230 | Reuse Distribution Division | 10/1/1992 | 75,000 | 75,000 | Direct-R | - | - | 75,000 | - |
| 1404 | Hydro System - Pump Station | 62136 | 610230 | Reuse Distribution Division | 10/1/1992 | 25,500 | 25,500 | Direct-R | - | - | 25,500 | - |
| 1405 | Vertical Turbine Pump - Pum | 62141 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1992 | 90,000 | 90,000 | Direct-W | 90,000 | - | - | - |
| 1406 | 1000 Gallon Fuel Tank | 62016 | 610340 | Central Maintenance | 10/1/1992 | 5,573 | 5,573 | Direct-S | - | 5,573 | - | - |
| 1407 | 500 Gallon Fuel Tank White/ | 62017 | 610340 | Central Maintenance | 10/1/1992 | 4,449 | 4,449 | Direct-S | - | 4,449 | - | - |
| 1408 | 500 Gallon Fuel Tank | 62018 | 610340 | Central Maintenance | 10/1/1992 | 4,449 | 4,449 | Direct-S | - | 4,449 | - | - |
| 1409 | Annapolis Avenue W/Ww Impro | 16784 | 900111 | Infrastructure Assets - Utilities | 10/1/1992 | 17,178 | 17,178 | Pipe | 8,675 | 7,095 | 1,409 | - |
| 1410 | Improvements To Water Main | 16797 | 900111 | Infrastructure Assets - Utilities | 10/1/1992 | 4,675 | 4,675 | Direct-W | 4,675 | - | - | - |
| 1411 | Water; Sewer & Effluent Reu | 16800 | 900111 | Infrastructure Assets - Utilities | 10/1/1992 | 423,590 | 423,590 | Pipe | 213,913 | 174,943 | 34,734 | - |
| 1412 | Cone Drive Speed Reducer | 16752 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/1992 | 5,535 | 5,535 | Direct-W | 5,535 | - | - | - |
| 1413 | Light Pole W/Lights (2) | 61855 | 610320 | Bethune Point Plants # 1 | 9/30/1992 | 2,585 | 2,585 | Direct-S | - | 2,585 | - | - |
| 1414 | Sewer Extension - Shady Pla | 16751 | 900111 | Infrastructure Assets - Utilities | 9/30/1992 | 16,986 | 16,986 | Direct-S | - | 16,986 | - | - |
| 1415 | Water Main - General Marsha | 16767 | 900111 | Infrastructure Assets - Utilities | 9/30/1992 | 29,951 | 29,951 | Direct-W | 29,951 | - | - | - |
| 1416 | Water Connects - Beltline M | 16770 | 900111 | Infrastructure Assets - Utilities | 9/30/1992 | 55,337 | 55,337 | Direct-W | 55,337 | - | - | - |
| 1417 | Water Distribution Lines 19 | 16771 | 900111 | Infrastructure Assets - Utilities | 9/30/1992 | 80,598 | 80,598 | Direct-W | 80,598 | - | - | - |
| 1418 | Improvements Water Main 2Nd | 16769 | 900111 | Infrastructure Assets - Utilities | 8/27/1992 | 176,668 | 176,668 | Direct-W | 176,668 | - | - | - |
| 1419 | Water And Sewer System To M | 16759 | 900111 | Infrastructure Assets - Utilities | 7/1/1992 | 56,930 | 56,930 | Pipe | 28,750 | 23,512 | 4,668 | - |
| 1420 | Motor - 20Hp 230V Fairbanks | 61718 | 610340 | Central Maintenance | 6/18/1992 | 3,860 | 3,860 | Direct-S | - | 3,860 | - | - |
| 1421 | Suction Elbow 4 X 6 Fariban | 61856 | 610340 | Central Maintenance | 6/18/1992 | 3,424 | 3,424 | Direct-S | - | 3,424 | - | - |
| 1422 | Ozone Destruct System | 16762 | 610240 | Ralph Brennan Water Plants # 2 | 5/1/1992 | 98,927 | 98,927 | Direct-W | 98,927 | - | - | - |
| 1423 | Welding Machine - Miller Regency 200 | 61850 | 610330 | Regional Wastwtr Plants # 2 | 4/16/1992 | 1,555 | 1,555 | Direct-S | - | 1,555 | - | - |
| 1424 | Pump - Gorman Rupp Pump T3A | 61853 | 610340 | Central Maintenance | 4/16/1992 | 6,374 | 6,374 | Direct-S | - | 6,374 | - | - |
| 1425 | Impeller W/Suction Cover A | 61644 | 610340 | Central Maintenance | 12/19/1991 | 2,980 | 2,980 | Direct-S | - | 2,980 | - | - |
| 1426 | Water Main - Jimmy Ann Driv | 16765 | 900111 | Infrastructure Assets - Utilities | 12/5/1991 | 261,836 | 261,836 | Direct-W | 261,836 | - | - | - |
| 1427 | Raw Water 20 Water Main | 16736 | 900111 | Infrastructure Assets - Utilities | 11/21/1991 | 83,485 | 83,485 | Direct-W | 83,485 | - | - | - |
| 1428 | Water Main-General Marshall | 16725 | 900111 | Infrastructure Assets - Utilities | 9/30/1991 | 83,003 | 83,003 | Direct-W | 83,003 | - | - | - |
| 1429 | Water Main Tiger Bay | 16726 | 900111 | Infrastructure Assets - Utilities | 9/30/1991 | 90,192 | 90,192 | Direct-W | 90,192 | - | - | - |
| 1430 | Water Main Indian Lake Roa | 16727 | 900111 | Infrastructure Assets - Utilities | 9/30/1991 | 48,312 | 48,312 | Direct-W | 48,312 | - | - | - |
| 1431 | Water Main 10Th Street | 16728 | 900111 | Infrastructure Assets - Utilities | 9/30/1991 | 61,210 | 61,210 | Direct-W | 61,210 | - | - | - |
| 1432 | 2 1/2 Pvc Forcemain | 16717 | 900111 | Infrastructure Assets - Utilities | 6/20/1991 | 3,250 | 3,250 | Direct-S | - | 3,250 | - | - |
| 1433 | Line Tracer | 61459 | 610250 | Water Distribution | 4/18/1991 | 2,219 | 2,219 | Direct-W | 2,219 | - | - | - |
| 1434 | Pump ; Ls 1106 | 16712 | 610340 | Central Maintenance | 2/28/1991 | 3,250 | 3,250 | Direct-S | - | 3,250 | - | - |
| 1435 | Sewer Extension - Daytona B | 16711 | 900111 | Infrastructure Assets - Utilities | 1/17/1991 | 9,485 | 9,485 | Direct-S | - | 9,485 | - | - |
| 1436 | Water Main - 6 | 16713 | 900111 | Infrastructure Assets - Utilities | 12/20/1990 | 30,221 | 30,221 | Direct-W | 30,221 | - | - | - |
| 1437 | Belt Press; Sludge Dewateri | 61438 | 610330 | Regional Wastwtr Plants # 2 | 12/13/1990 | 99,990 | 99,990 | Direct-S | - | 99,990 | - | - |
| 1438 | Sewer Line - San Juan | 16688-1 | 900111 | Infrastructure Assets - Utilities | 12/6/1990 | 548 | 548 | Direct-S | - | 548 | - | - |
| 1439 | Force Main By-Pass - Shady | 16702 | 900111 | Infrastructure Assets - Utilities | 11/1/1990 | 1,484 | 1,484 | Direct-S | - | 1,484 | - | - |
| 1440 | 6 Reuse Main-Holloway Plac | 16710 | 900111 | Infrastructure Assets - Utilities | 10/18/1990 | 13,226 | 13,226 | Direct-R | - | - | 13,226 | - |
| 1441 | Water Meters 6F -3 Meters | 16652 | 200520 | Meter Services | 9/30/1990 | 640 | 640 | Direct-W | 640 | - | - | - |
| 1442 | Water Meters 8F - 3 Meters | 16653 | 200520 | Meter Services | 9/30/1990 | 640 | 640 | Direct-W | 640 | - | - | - |
| 1443 | Scrubber Vessel - Odor Cont | 61345 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1990 | 73,000 | 73,000 | Direct-S | - | 73,000 | - | - |
| 1444 | Pumps And Controls - Lift S | 16663 | 610340 | Central Maintenance | 9/30/1990 | 23,000 | 23,000 | Direct-S | - | 23,000 | - | - |
| 1445 | Force Main - Lift Station # | 16673 | 610340 | Central Maintenance | 9/30/1990 | 6,000 | 6,000 | Direct-S | - | 6,000 | - | - |
| 1446 | Pump - Lift Station #1154 | 61361 | 610340 | Central Maintenance | 9/30/1990 | 9,000 | 9,000 | Direct-S | - | 9,000 | - | - |
| 1447 | Pump - Lift Station #1154 | 61362 | 610340 | Central Maintenance | 9/30/1990 | 9,000 | 9,000 | Direct-S | - | 9,000 | - | - |
| 1448 | Controls - Lift Station #54 | 61363 | 610340 | Central Maintenance | 9/30/1990 | 5,000 | 5,000 | Direct-S | - | 5,000 | - | - |
| 1449 | Water Line -Halifax Harbor | 16670 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 139,988 | 139,988 | Direct-W | 139,988 | - | - | - |
| 1450 | Water Line - Main St | 16669 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 56,782 | 56,782 | Direct-W | 56,782 | - | - | - |
| 1451 | Sewer Line - Wilder Blvd | 16664 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 28,775 | 28,775 | Direct-S | - | 28,775 | - | - |
| 1452 | New Sewer Service Connectio | 16674 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 9,577 | 9,577 | Direct-S | - | 9,577 | - | - |
| 1453 | Sewer Line -San Juan | 16688 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 48,107 | 48,107 | Direct-S | - | 48,107 | - | - |
| 1454 | Water Line - Wall St | 16654 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 10,368 | 10,368 | Direct-W | 10,368 | - | - | - |
| 1455 | Water Line - Indian Lake Rd | 16666 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 37,393 | 37,393 | Direct-W | 37,393 | - | - | - |
| 1456 | Line Distribution-Water | 16700 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 13,275 | 13,275 | Direct-W | 13,275 | - | - | - |
| 1457 | Water Lines - Misc | 16701 | 900111 | Infrastructure Assets - Utilities | 9/30/1990 | 35,255 | 35,255 | Direct-W | 35,255 | - | - | - |
| 1458 | Transmitter - Electronic | 16685 | 610340 | Central Maintenance | 9/29/1990 | 1,020 | 1,020 | Direct-S | - | 1,020 | - | - |
| 1459 | Sewer Line - Palmetto Av Ex | 16656 | 900111 | Infrastructure Assets - Utilities | 9/27/1990 | 15,000 | 15,000 | Direct-S | - | 15,000 | - | - |
| 1460 | Force Main - Palmetto Av Ex | 16657 | 900111 | Infrastructure Assets - Utilities | 9/27/1990 | 35,044 | 35,044 | Direct-S | - | 35,044 | - | - |
| 1461 | Fire Line - Palmetto Av Ext | 16655 | 900111 | Infrastructure Assets - Utilities | 9/27/1990 | 23,397 | 23,397 | Direct-W | 23,397 | - | - | - |
| 1462 | Transmitter - Electronic | 16682 | 610340 | Central Maintenance | 9/26/1990 | 1,020 | 1,020 | Direct-S | - | 1,020 | - | - |
| 1463 | Transmitter - Electronic | 16683 | 610340 | Central Maintenance | 9/26/1990 | 1,020 | 1,020 | Direct-S | - | 1,020 | - | - |
| 1464 | Vault - Concrete | 16658 | 610250 | Water Distribution | 9/3/1990 | 12,010 | 12,010 | Direct-W | 12,010 | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1465 | Pump - Lift Station #25 | 16693 | 610340 | Central Maintenance | 7/30/1990 | 8,000 | 8,000 | Direct-S | - | 8,000 | - | - |
| 1466 | Pump - Lift Station #25 | 16694 | 610340 | Central Maintenance | 7/30/1990 | 8,000 | 8,000 | Direct-S | - | 8,000 | - | - |
| 1467 | Sewer Line-Segrave | 16687 | 900111 | Infrastructure Assets - Utilities | 7/27/1990 | 171,624 | 171,624 | Direct-S | - | 171,624 | - | - |
| 1468 | Water Line - Marion St | 16679 | 900111 | Infrastructure Assets - Utilities | 7/26/1990 | 68,792 | 68,792 | Direct-W | 68,792 | - | - | - |
| 1469 | Sampler; Portable | 61269 | 610150 | Regulatory Compliance | 7/19/1990 | 1,410 | 1,410 | LabTest | 494 | 917 | - | - |
| 1470 | Sewer Line - Palmetto & Bel | 16671 | 900111 | Infrastructure Assets - Utilities | 6/21/1990 | 16,740 | 16,740 | Direct-S | - | 16,740 | - | - |
| 1471 | Sewer Line - Frances Drive | 16678 | 900111 | Infrastructure Assets - Utilities | 6/14/1990 | 33,205 | 33,205 | Direct-S | - | 33,205 | - | - |
| 1472 | Water Lines - Finger Lines | 16696 | 900111 | Infrastructure Assets - Utilities | 5/29/1990 | 7,794 | 7,794 | Direct-W | 7,794 | - | - | - |
| 1473 | Sewer Line - Palmetto Trunk | 16689 | 900111 | Infrastructure Assets - Utilities | 5/21/1990 | 398,411 | 398,411 | Direct-S | - | 398,411 | - | - |
| 1474 | Water Line - Palmetto Av | 16690 | 900111 | Infrastructure Assets - Utilities | 5/21/1990 | 27,706 | 27,706 | Direct-W | 27,706 | - | - | - |
| 1475 | Sewer; 8 Gravity - Lift St | 16665 | 610340 | Central Maintenance | 3/1/1990 | 2,500 | 2,500 | Direct-S | - | 2,500 | - | - |
| 1476 | 8 Force Main -Lift Station | 16665-1 | 610340 | Central Maintenance | 3/1/1990 | 7,500 | 7,500 | Direct-S | - | 7,500 | - | - |
| 1477 | Pump -Lift Station #1181 | 16665-3 | 610340 | Central Maintenance | 3/1/1990 | 13,000 | 13,000 | Direct-S | - | 13,000 | - | - |
| 1478 | Pump - Lift Station #1181 | 16665-4 | 610340 | Central Maintenance | 3/1/1990 | 13,000 | 13,000 | Direct-S | - | 13,000 | - | - |
| 1479 | 6 Force Main-Orange Av Bri | 61190 | 900111 | Infrastructure Assets - Utilities | 2/1/1990 | 9,628 | 9,628 | Direct-S | - | 9,628 | - | - |
| 1480 | 6 Water Main-Orange Av Bri | 61189 | 900111 | Infrastructure Assets - Utilities | 2/1/1990 | 11,311 | 11,311 | Direct-W | 11,311 | - | - | - |
| 1481 | Water Line - East Basin Par | 16695 | 900111 | Infrastructure Assets - Utilities | 1/25/1990 | 11,587 | 11,587 | Direct-W | 11,587 | - | - | - |
| 1482 | Piping - Odor Control | 61357 | 610330 | Regional Wastwtr Plants # 2 | 11/23/1989 | 161,241 | 161,241 | Direct-S | - | 161,241 | - | - |
| 1483 | Air Compressor | 61217 | 610340 | Central Maintenance | 11/16/1989 | 1,017 | 1,017 | Direct-S | - | 1,017 | - | - |
| 1484 | Fiberglass Tank W/Tank Pit | 61343 | 610330 | Regional Wastwtr Plants # 2 | 11/2/1989 | 62,000 | 62,000 | Direct-S | - | 62,000 | - | - |
| 1485 | Exhaust Fan - Odor Control | 61346 | 610330 | Regional Wastwtr Plants # 2 | 11/2/1989 | 41,000 | 41,000 | Direct-S | - | 41,000 | - | - |
| 1486 | Exhaust Stack - Odor Contro | 61347 | 610330 | Regional Wastwtr Plants # 2 | 11/2/1989 | 31,000 | 31,000 | Direct-S | - | 31,000 | - | - |
| 1487 | Pump; Motor | 15544-11 | 610340 | Central Maintenance | 10/19/1989 | 3,342 | 3,342 | Direct-S | - | 3,342 | - | - |
| 1488 | Telemetry Unit - Lift Stati | 15557-7 | 610340 | Central Maintenance | 10/1/1989 | 4,985 | 4,985 | Direct-S | - | 4,985 | - | - |
| 1489 | Telemetry Unit -3777 11Th S | 16660 | 610340 | Central Maintenance | 10/1/1989 | 4,985 | 4,985 | Direct-S | - | 4,985 | - | - |
| 1490 | Telemetry Unit - Spare | 16661 | 610340 | Central Maintenance | 10/1/1989 | 4,985 | 4,985 | Direct-S | - | 4,985 | - | - |
| 1491 | Telemetry Unit - Golf Cours | 16662 | 610340 | Central Maintenance | 10/1/1989 | 4,985 | 4,985 | Direct-S | - | 4,985 | - | - |
| 1492 | Lift Station No 24 | 29071 | 610340 | Central Maintenance | 9/30/1989 | 50,400 | 50,400 | Direct-S | - | 50,400 | - | - |
| 1493 | Water Lines-Westside South | 29067 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 17,070 | 17,070 | Direct-W | 17,070 | - | - | - |
| 1494 | Sewer Lines Westside South | 29068 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 112,809 | 112,809 | Direct-S | - | 112,809 | - | - |
| 1495 | Water Lines-East Basin Hali | 29069 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 33,157 | 33,157 | Direct-W | 33,157 | - | - | - |
| 1496 | Water Lines-East Basin Hali | 29069-1 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 97,443 | 97,443 | Direct-W | 97,443 | - | - | - |
| 1497 | Sewer Lines Eastbasin Halif | 29070 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 70,817 | 70,817 | Direct-S | - | 70,817 | - | - |
| 1498 | Lines; Sanitary Sewer | 29026 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 9,767 | 9,767 | Direct-S | - | 9,767 | - | - |
| 1499 | Lines; Sanitary Sewer | 29029 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 423,481 | 423,481 | Direct-S | - | 423,481 | - | - |
| 1500 | Airport/Speedway Sewer Trun | 29032 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 392,430 | 392,430 | Direct-S | - | 392,430 | - | - |
| 1501 | Additional Cost | 29068-1 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 2,179 | 2,179 | Pipe | 1,100 | 900 | 179 | - |
| 1502 | Additional Cost | 29067-1 | 900111 | Infrastructure Assets - Utilities | 9/30/1989 | 2,179 | 2,179 | Pipe | 1,100 | 900 | 179 | - |
| 1503 | Peerless Pump - Reusewater | 61191 | 610330 | Regional Wastwtr Plants # 2 | 9/28/1989 | 2,375 | 2,375 | Direct-S | - | 2,375 | - | - |
| 1504 | Pump - Fairbanks Morse - Ve | 15561-6 | 610340 | Central Maintenance | 9/28/1989 | 3,865 | 3,865 | Direct-S | - | 3,865 | - | - |
| 1505 | Pump - Fairbanks Morse - Ve | 15561-7 | 610340 | Central Maintenance | 9/28/1989 | 3,865 | 3,865 | Direct-S | - | 3,865 | - | - |
| 1506 | Pump - Well 12 | 29038 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 10,140 | 10,140 | Direct-W | 10,140 | - | - | - |
| 1507 | Pump - Well 13 | 29039 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 10,140 | 10,140 | Direct-W | 10,140 | - | - | - |
| 1508 | Pump - Well 16 | 29042 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 10,140 | 10,140 | Direct-W | 10,140 | - | - | - |
| 1509 | Pump - Well 18 | 29044 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 10,140 | 10,140 | Direct-W | 10,140 | - | - | - |
| 1510 | Pump - Well 19 | 29045 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 10,140 | 10,140 | Direct-W | 10,140 | - | - | - |
| 1511 | Pump - Well 20 | 29046 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 10,140 | 10,140 | Direct-W | 10,140 | - | - | - |
| 1512 | Pump - Well 21 | 29047 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 10,140 | 10,140 | Direct-W | 10,140 | - | - | - |
| 1513 | Flow Meter - Well 3 | 29048 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 4,422 | 4,422 | Direct-W | 4,422 | - | - | - |
| 1514 | Flow Meter - Well 4 | 29049 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 4,422 | 4,422 | Direct-W | 4,422 | - | - | - |
| 1515 | Flow Meter - Well 5 | 29050 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 4,422 | 4,422 | Direct-W | 4,422 | - | - | - |
| 1516 | Flow Meter - Well 6 | 29051 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 4,422 | 4,422 | Direct-W | 4,422 | - | - | - |
| 1517 | Flow Meter - Well 8 | 29053 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 4,422 | 4,422 | Direct-W | 4,422 | - | - | - |
| 1518 | Flow Meter - Well 9 | 29054 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 4,422 | 4,422 | Direct-W | 4,422 | - | - | - |
| 1519 | Flow Meter - Well 10 | 29055 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 4,422 | 4,422 | Direct-W | 4,422 | - | - | - |
| 1520 | Flow Meter - Well 11 | 29056 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 4,422 | 4,422 | Direct-W | 4,422 | - | - | - |
| 1521 | Lift Station No 49 | 29033 | 610340 | Central Maintenance | 9/21/1989 | 44,084 | 44,084 | Direct-S | - | 44,084 | - | - |
| 1522 | Water Lines - Tiger Bay Roa | 29036 | 900111 | Infrastructure Assets - Utilities | 9/21/1989 | 103,345 | 103,345 | Direct-W | 103,345 | - | - | - |
| 1523 | Water Lines - Indian Lake R | 29037 | 900111 | Infrastructure Assets - Utilities | 9/21/1989 | 92,503 | 92,503 | Direct-W | 92,503 | - | - | - |
| 1524 | Lines; Sanitary Sewer | 29025 | 900111 | Infrastructure Assets - Utilities | 8/31/1989 | 3,000 | 3,000 | Direct-S | - | 3,000 | - | - |
| 1525 | Water System Improvements | 29035-1 | 900111 | Infrastructure Assets - Utilities | 8/3/1989 | 787,513 | 787,513 | Direct-W | 787,513 | - | - | - |
| 1526 | Lines Sanitary; Daytona Hig | 29027 | 900111 | Infrastructure Assets - Utilities | 6/1/1989 | 258,665 | 258,665 | Direct-S | - | 258,665 | - | - |
| 1527 | Sewer Improvement To Main S | 29031 | 900111 | Infrastructure Assets - Utilities | 3/30/1989 | 158,189 | 158,189 | Direct-S | - | 158,189 | - | - |
| 1528 | Water Improvement To Main S | 29030 | 900111 | Infrastructure Assets - Utilities | 3/30/1989 | 165,818 | 165,818 | Direct-W | 165,818 | - | - | - |
| 1529 | Water Lines - Railroad Cros | 29028 | 900111 | Infrastructure Assets - Utilities | 3/16/1989 | 142,709 | 142,709 | Direct-W | 142,709 | - | - | - |
| 1530 | Pump - Gorman Rupp | 15575-2 | 610340 | Central Maintenance | 1/25/1989 | 1,564 | 1,564 | Direct-S | - | 1,564 | - | - |
| 1531 | Pump - Gorman Rupp | 15575-3 | 610340 | Central Maintenance | 1/25/1989 | 1,564 | 1,564 | Direct-S | - | 1,564 | - | - |
| 1532 | Analytical Balance -Lab B | 61122 | 610150 | Regulatory Compliance | 1/5/1989 | 1,750 | 1,750 | LabTest | 613 | 1,138 | - | - |
| 1533 | Tapping Machine | 61144 | 610250 | Water Distribution | 12/30/1988 | 4,297 | 4,297 | Direct-W | 4,297 | - | - | - |
| 1534 | Sewer System - Daytona High | 29034 | 900111 | Infrastructure Assets - Utilities | 12/30/1988 | 17,250 | 17,250 | Direct-S | - | 17,250 | - | - |
| 1535 | Water System - Daytona High | 29035 | 900111 | Infrastructure Assets - Utilities | 12/30/1988 | 12,250 | 12,250 | Direct-W | 12,250 | - | - | - |
| 1536 | Lines Sanitary Sewer | 29014 | 900111 | Infrastructure Assets - Utilities | 12/8/1988 | 159,713 | 159,713 | Direct-S | - | 159,713 | - | - |
| 1537 | Lines;Sanitary Sewers | 29002 | 900111 | Infrastructure Assets - Utilities | 9/1/1988 | 14,447 | 14,447 | Direct-S | - | 14,447 | - | - |
| 1538 | Line Distribution | 28984 | 900111 | Infrastructure Assets - Utilities | 9/1/1988 | 11,645 | 11,645 | Pipe | 5,881 | 4,809 | 955 | - |
| 1539 | Line Distribution | 29000 | 900111 | Infrastructure Assets - Utilities | 9/1/1988 | 36,936 | 36,936 | Direct-W | 36,936 | - | - | - |
| 1540 | Lines; Sanitary Sewer | 28993 | 900111 | Infrastructure Assets - Utilities | 8/1/1988 | 150,867 | 150,867 | Direct-S | - | 150,867 | - | - |
| 1541 | Sewer Trunk To Stadium | 28997 | 900111 | Infrastructure Assets - Utilities | 8/1/1988 | 154,774 | 154,774 | Direct-S | - | 154,774 | - | - |
| 1542 | Force Main | 28928 | 900111 | Infrastructure Assets - Utilities | 7/1/1988 | 68,965 | 68,965 | Direct-S | - | 68,965 | - | - |
| 1543 | Modifications Water | 28923 | 900111 | Infrastructure Assets - Utilities | 7/1/1988 | 6,100 | 6,100 | Direct-W | 6,100 | - | - | - |
| 1544 | Cornell Pump | 60633 | 610340 | Central Maintenance | 6/1/1988 | 7,992 | 7,992 | Direct-S | - | 7,992 | - | - |
| 1545 | Water Service | 29001 | 900111 | Infrastructure Assets - Utilities | 6/1/1988 | 4,426 | 4,426 | Direct-W | 4,426 | - | - | - |
| 1546 | Pump Fairbanks Morse | 28924 | 610340 | Central Maintenance | 5/1/1988 | 3,543 | 3,543 | Direct-S | - | 3,543 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1547 | Line Sanitary Sewer | 29005 | 900111 | Infrastructure Assets - Utilities | 5/1/1988 | 133,000 | 133,000 | Direct-S | - | 133,000 | - | - |
| 1548 | Line Distribution | 29004 | 900111 | Infrastructure Assets - Utilities | 5/1/1988 | 190,757 | 190,757 | Direct-W | 190,757 | - | - | - |
| 1549 | Raw Water 20Indianlake | 28992 | 900111 | Infrastructure Assets - Utilities | 2/1/1988 | 709,992 | 709,992 | Direct-W | 709,992 | - | - | - |
| 1550 | Water Lines At Stadium | 28996 | 900111 | Infrastructure Assets - Utilities | 2/1/1988 | 63,104 | 63,104 | Direct-W | 63,104 | - | - | - |
| 1551 | Ozone Generator # 1 | 60378 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 42,873 | 42,873 | Direct-W | 42,873 | - | - | - |
| 1552 | Ozone Generator # 2 | 60379 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 42,873 | 42,873 | Direct-W | 42,873 | - | - | - |
| 1553 | Ozone Generator # 3 | 60380 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 42,873 | 42,873 | Direct-W | 42,873 | - | - | - |
| 1554 | Desiccant Dryer # 1 | 60385 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 8,714 | 8,714 | Direct-W | 8,714 | - | - | - |
| 1555 | Desiccant Dryer # 2 | 60386 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 8,714 | 8,714 | Direct-W | 8,714 | - | - | - |
| 1556 | Desiccant Dryer # 3 | 60387 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 8,714 | 8,714 | Direct-W | 8,714 | - | - | - |
| 1557 | Trans/Reactor # 1 | 60389 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 21,100 | 21,100 | Direct-W | 21,100 | - | - | - |
| 1558 | Trans/Reactor # 2 | 60390 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 21,100 | 21,100 | Direct-W | 21,100 | - | - | - |
| 1559 | Trans/Reactor # 3 | 60391 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 21,100 | 21,100 | Direct-W | 21,100 | - | - | - |
| 1560 | Motor Control Center | 60392 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 20,012 | 20,012 | Direct-W | 20,012 | - | - | - |
| 1561 | Instrumentation | 60393 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1988 | 128,945 | 128,945 | Direct-W | 128,945 | - | - | - |
| 1562 | Centrifugal Pump | 15566-4 | 610340 | Central Maintenance | 12/1/1987 | 3,476 | 3,476 | Direct-S | - | 3,476 | - | - |
| 1563 | 24 Water Line | 28995 | 900111 | Infrastructure Assets - Utilities | 10/1/1987 | 165,719 | 165,719 | Direct-W | 165,719 | - | - | - |
| 1564 | Sola Transformer | 60067 | 610150 | Regulatory Compliance | 9/1/1987 | 3,041 | 3,041 | LabTest | 1,064 | 1,976 | - | - |
| 1565 | Air Compressor | 60065 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1987 | 2,482 | 2,482 | Direct-W | 2,482 | - | - | - |
| 1566 | Lines; Sanitary Sewer | 28874 | 900111 | Infrastructure Assets - Utilities | 9/1/1987 | 9,821 | 9,821 | Direct-S | - | 9,821 | - | - |
| 1567 | Line Rehab Wild Olive | 28877 | 900111 | Infrastructure Assets - Utilities | 9/1/1987 | 141,175 | 141,175 | Pipe | 71,293 | 58,305 | 11,576 | - |
| 1568 | 20 Water Main | 28872 | 900111 | Infrastructure Assets - Utilities | 9/1/1987 | 152,813 | 152,813 | Direct-W | 152,813 | - | - | - |
| 1569 | 12 Main Beville/Clyde | 28873 | 900111 | Infrastructure Assets - Utilities | 9/1/1987 | 77,648 | 77,648 | Direct-W | 77,648 | - | - | - |
| 1570 | 12 Main Jimmy Ann | 28875 | 900111 | Infrastructure Assets - Utilities | 9/1/1987 | 97,166 | 97,166 | Direct-W | 97,166 | - | - | - |
| 1571 | Ormond Bch Waterconnect | 28876 | 900111 | Infrastructure Assets - Utilities | 9/1/1987 | 24,440 | 24,440 | Direct-W | 24,440 | - | - | - |
| 1572 | Butterfly Valve | 28673 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 6,915 | 6,915 | Direct-W | 6,915 | - | - | - |
| 1573 | Filter Bay # 5 | 28882 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 281,005 | 281,005 | Direct-W | 281,005 | - | - | - |
| 1574 | Filter Bay # 6 | 28883 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 281,005 | 281,005 | Direct-W | 281,005 | - | - | - |
| 1575 | Piping | 28884 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 372,855 | 372,855 | Direct-W | 372,855 | - | - | - |
| 1576 | Small Yard Piping | 28886 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 36,264 | 36,264 | Direct-W | 36,264 | - | - | - |
| 1577 | Piping | 28887 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 7,240 | 7,240 | Direct-W | 7,240 | - | - | - |
| 1578 | Thickener #2 | 28888 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 68,651 | 68,651 | Direct-W | 68,651 | - | - | - |
| 1579 | Piping | 28889 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 29,113 | 29,113 | Direct-W | 29,113 | - | - | - |
| 1580 | Piping Storage Tank # 2 | 28890 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 101,042 | 101,042 | Direct-W | 101,042 | - | - | - |
| 1581 | West Wash Water Return Basin #2 | 28891 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 121,399 | 121,399 | Direct-W | 121,399 | - | - | - |
| 1582 | Interest Capitalization | 28892 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 709,840 | 709,840 | Direct-W | 709,840 | - | - | - |
| 1583 | Filter Console #4 | 60189 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 119,798 | 119,798 | Direct-W | 119,798 | - | - | - |
| 1584 | Filter Console #5 | 60190 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 119,798 | 119,798 | Direct-W | 119,798 | - | - | - |
| 1585 | Filter Console #6 | 60191 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 119,798 | 119,798 | Direct-W | 119,798 | - | - | - |
| 1586 | Generator Caterpillar; Aux | 60209 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 200,000 | 200,000 | Direct-W | 200,000 | - | - | - |
| 1587 | Daytank; Generator System | 60210 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 5,271 | 5,271 | Direct-W | 5,271 | - | - | - |
| 1588 | Pressure Transmitter | 60211 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 3,863 | 3,863 | Direct-W | 3,863 | - | - | - |
| 1589 | Level Transmitter | 60212 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 8,196 | 8,196 | Direct-W | 8,196 | - | - | - |
| 1590 | Flow Contr-Rate Of Flow | 60215 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 73,757 | 73,757 | Direct-W | 73,757 | - | - | - |
| 1591 | Flow Transmitter | 60216 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 6,088 | 6,088 | Direct-W | 6,088 | - | - | - |
| 1592 | Sludge Pump #1 | 60218 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 16,009 | 16,009 | Direct-W | 16,009 | - | - | - |
| 1593 | Sludge Pump #2 | 60219 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 16,009 | 16,009 | Direct-W | 16,009 | - | - | - |
| 1594 | Sludge Pump #1 | 60220 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 16,429 | 16,429 | Direct-W | 16,429 | - | - | - |
| 1595 | Sludge Pump #2 | 60221 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 16,429 | 16,429 | Direct-W | 16,429 | - | - | - |
| 1596 | Sludge Pump #1 | 60222 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 16,429 | 16,429 | Direct-W | 16,429 | - | - | - |
| 1597 | Sludge Pump #2 | 60223 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 16,429 | 16,429 | Direct-W | 16,429 | - | - | - |
| 1598 | Lycarbo Unit #2 South | 60227 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 95,000 | 95,000 | Direct-W | 95,000 | - | - | - |
| 1599 | Recirculation Pump | 60228 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 16,182 | 16,182 | Direct-W | 16,182 | - | - | - |
| 1600 | Recirculation Pump | 60230 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 16,182 | 16,182 | Direct-W | 16,182 | - | - | - |
| 1601 | Sludge Pump Wemco | 60231 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 23,030 | 23,030 | Direct-W | 23,030 | - | - | - |
| 1602 | Sludge Pump Wemco | 60232 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 23,030 | 23,030 | Direct-W | 23,030 | - | - | - |
| 1603 | Control Panel | 60233 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 7,851 | 7,851 | Direct-W | 7,851 | - | - | - |
| 1604 | Sludge Pump Wemco | 60234 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 23,030 | 23,030 | Direct-W | 23,030 | - | - | - |
| 1605 | Sludge Pump Wemco | 60235 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 23,030 | 23,030 | Direct-W | 23,030 | - | - | - |
| 1606 | Control Panel | 60236 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 7,851 | 7,851 | Direct-W | 7,851 | - | - | - |
| 1607 | Fan Ventilation | 60240 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 2,453 | 2,453 | Direct-W | 2,453 | - | - | - |
| 1608 | Pressure Transmitter | 60242 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 3,836 | 3,836 | Direct-W | 3,836 | - | - | - |
| 1609 | Vibrator Control | 60246 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 9,371 | 9,371 | Direct-W | 9,371 | - | - | - |
| 1610 | Blower Controls | 60247 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 3,623 | 3,623 | Direct-W | 3,623 | - | - | - |
| 1611 | Force Main 4 | 28830 | 900111 | Infrastructure Assets - Utilities | 2/1/1987 | 4,691 | 4,691 | Direct-S | - | 4,691 | - | - |
| 1612 | 2 Water Line | 28829 | 900111 | Infrastructure Assets - Utilities | 2/1/1987 | 4,046 | 4,046 | Direct-W | 4,046 | - | - | - |
| 1613 | Top Loading Balance | 28701 | 610150 | Regulatory Compliance | 1/1/1987 | 1,025 | 1,025 | LabTest | 359 | 666 | - | - |
| 1614 | Impeller #2 Pump | 15544-10 | 610340 | Central Maintenance | 11/1/1986 | 2,515 | 2,515 | Direct-S | - | 2,515 | - | - |
| 1615 | Additional Costs | 28497-2 | 900111 | Infrastructure Assets - Utilities | 10/1/1986 | 44,705 | 44,705 | Pipe | 22,576 | 18,463 | 3,666 | - |
| 1616 | Lines Sanitary Sewer | 28666 | 900111 | Infrastructure Assets - Utilities | 10/1/1986 | 771,501 | 771,501 | Direct-S | - | 771,501 | - | - |
| 1617 | Lines Distribution | 28608 | 900111 | Infrastructure Assets - Utilities | 10/1/1986 | 474,914 | 474,914 | Pipe | 239,832 | 196,140 | 38,943 | - |
| 1618 | Exhaust Fan | 16566 | 610340 | Central Maintenance | 9/1/1986 | 2,632 | 2,632 | Direct-S | - | 2,632 | - | - |
| 1619 | Generator Kato | 16569 | 610340 | Central Maintenance | 9/1/1986 | 45,594 | 45,594 | Direct-S | - | 45,594 | - | - |
| 1620 | Pump;Fairbanks-Morse #1 | 16570 | 610340 | Central Maintenance | 9/1/1986 | 40,013 | 40,013 | Direct-S | - | 40,013 | - | - |
| 1621 | Pump;Fairbanks-Morse #3 | 16572 | 610340 | Central Maintenance | 9/1/1986 | 40,013 | 40,013 | Direct-S | - | 40,013 | - | - |
| 1622 | Valve;Plug - Pump #1 | 16574 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |
| 1623 | Valve;Plug - Pump #1 | 16575 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |
| 1624 | Valve;Plug - Pump #2 | 16576 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |
| 1625 | Valve;Plug - Pump #2 | 16577 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |
| 1626 | Valve;Plug - Pump #3 | 16578 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |
| 1627 | Valve;Plug - Pump #3 | 16579 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |
| 1628 | Valve;Plug - Pump #1 | 16580 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1629 | Valve;Plug - Pump #2 | 16581 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |
| 1630 | Valve;Plug - Pump #3 | 16582 | 610340 | Central Maintenance | 9/1/1986 | 2,211 | 2,211 | Direct-S | - | 2,211 | - | - |
| 1631 | Bridge Crane W/Hoist | 16583 | 610340 | Central Maintenance | 9/1/1986 | 18,427 | 18,427 | Direct-S | - | 18,427 | - | - |
| 1632 | Valve;Check #1 | 16584 | 610340 | Central Maintenance | 9/1/1986 | 8,424 | 8,424 | Direct-S | - | 8,424 | - | - |
| 1633 | Valve;Check #2 | 16585 | 610340 | Central Maintenance | 9/1/1986 | 8,424 | 8,424 | Direct-S | - | 8,424 | - | - |
| 1634 | Valve;Check #3 | 16586 | 610340 | Central Maintenance | 9/1/1986 | 8,424 | 8,424 | Direct-S | - | 8,424 | - | - |
| 1635 | Exhaust Fan | 16567 | 610340 | Central Maintenance | 9/1/1986 | 2,632 | 2,632 | Direct-S | - | 2,632 | - | - |
| 1636 | Exhaust Fan | 16568 | 610340 | Central Maintenance | 9/1/1986 | 2,632 | 2,632 | Direct-S | - | 2,632 | - | - |
| 1637 | Odor Control System | 28499 | 610340 | Central Maintenance | 9/1/1986 | 52,844 | 52,844 | Direct-S | - | 52,844 | - | - |
| 1638 | Lining;Hillside-Wistera | 28605 | 900111 | Infrastructure Assets - Utilities | 9/1/1986 | 30,662 | 30,662 | Direct-S | - | 30,662 | - | - |
| 1639 | Rehabilitated Manholes | 28607 | 900111 | Infrastructure Assets - Utilities | 9/1/1986 | 38,710 | 38,710 | Direct-S | - | 38,710 | - | - |
| 1640 | N Beach St Sewer Line | 28611 | 900111 | Infrastructure Assets - Utilities | 9/1/1986 | 398,690 | 398,690 | Direct-S | - | 398,690 | - | - |
| 1641 | Epa Contribution | 28611-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1986 | 97,215 | - | Eliminate | - | - | - | - |
| 1642 | S Court Sewer Extension | 28623 | 900111 | Infrastructure Assets - Utilities | 9/1/1986 | 17,302 | 17,302 | Direct-S | - | 17,302 | - | - |
| 1643 | 16 Main-Beville/Morris | 28609 | 900111 | Infrastructure Assets - Utilities | 9/1/1986 | 31,550 | 31,550 | Direct-W | 31,550 | - | - | - |
| 1644 | Line;Distribution | 28622 | 900111 | Infrastructure Assets - Utilities | 9/1/1986 | 13,604 | 13,604 | Pipe | 6,870 | 5,618 | 1,116 | - |
| 1645 | Tapping Machine | 15816 | 610250 | Water Distribution | 6/1/1986 | 3,140 | 3,140 | Direct-W | 3,140 | - | - | - |
| 1646 | Force Main From Ls 1134 | 28495 | 900111 | Infrastructure Assets - Utilities | 6/1/1986 | 1,225,181 | 1,225,181 | Direct-S | - | 1,225,181 | - | - |
| 1647 | Subaqueous Crossing | 28496 | 900111 | Infrastructure Assets - Utilities | 4/1/1986 | 731,940 | 731,940 | Direct-S | - | 731,940 | - | - |
| 1648 | Force Main-Main St Area | 28497 | 900111 | Infrastructure Assets - Utilities | 3/1/1986 | 357,733 | 357,733 | Direct-S | - | 357,733 | - | - |
| 1649 | Cabinetry / Fume Hood | 28547 | 610150 | Regulatory Compliance | 2/1/1986 | 34,006 | 34,006 | LabTest | 11,902 | 22,104 | - | - |
| 1650 | Autoclave;Sterilizer | 16522 | 610150 | Regulatory Compliance | 1/1/1986 | 3,100 | 3,100 | LabTest | 1,085 | 2,015 | - | - |
| 1651 | Flow Diversion | 16464 | 610320 | Bethune Point Plants # 1 | 9/1/1985 | 880,132 | 880,132 | Direct-S | - | 880,132 | - | - |
| 1652 | Pump | 16442 | 610340 | Central Maintenance | 9/1/1985 | 3,000 | 3,000 | Direct-S | - | 3,000 | - | - |
| 1653 | Pump #2 | 16443 | 610340 | Central Maintenance | 9/1/1985 | 3,000 | 3,000 | Direct-S | - | 3,000 | - | - |
| 1654 | Design Fees | 28496-1 | 610360 | Sanitary Sewer Maint | 9/1/1985 | 33,856 | 33,856 | Direct-S | - | 33,856 | - | - |
| 1655 | Lines; Sanitary Sewer | 28380 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 616,594 | 616,594 | Direct-S | - | 616,594 | - | - |
| 1656 | Lines; Sanitary Sewer | 28381 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 81,864 | 81,864 | Direct-S | - | 81,864 | - | - |
| 1657 | Lines; Sanitary Sewer | 28382 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 40,138 | 40,138 | Direct-S | - | 40,138 | - | - |
| 1658 | Lines; Sanitary Sewer | 28383 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 68,310 | 68,310 | Direct-S | - | 68,310 | - | - |
| 1659 | Lines; Sanitary Sewer | 28384 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 32,477 | 32,477 | Direct-S | - | 32,477 | - | - |
| 1660 | Lines; Sanitary Sewer | 28385 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 152,609 | 152,609 | Direct-S | - | 152,609 | - | - |
| 1661 | Lines; Sanitary Sewer | 28386 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 11,252 | 11,252 | Direct-S | - | 11,252 | - | - |
| 1662 | Lines; Sanitary Sewer | 28387 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 137,872 | 137,872 | Direct-S | - | 137,872 | - | - |
| 1663 | Lines; Sanitary Sewer | 28388 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 35,156 | 35,156 | Direct-S | - | 35,156 | - | - |
| 1664 | Lines; Sanitary Sewer | 28389 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 82,142 | 82,142 | Direct-S | - | 82,142 | - | - |
| 1665 | Lines; Sanitary Sewer | 28390 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 187,929 | 187,929 | Direct-S | - | 187,929 | - | - |
| 1666 | Force Main Fr Lifeplant | 28392 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 476,092 | 476,092 | Direct-S | - | 476,092 | - | - |
| 1667 | Design Fees | 28495-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 59,841 | 59,841 | Eliminate | - | - | - | - |
| 1668 | Design Fees | 28497-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 17,740 | 17,740 | Eliminate | - | - | - | - |
| 1669 | Line Distribution Water | 28378 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 49,748 | 49,748 | Direct-W | 49,748 | - | - | - |
| 1670 | Line Distribution Water | 28379 | 900111 | Infrastructure Assets - Utilities | 9/1/1985 | 131,541 | 131,541 | Direct-W | 131,541 | - | - | - |
| 1671 | Safe 2 Door Major | 16438 | 200510 | Utility Billing | 8/1/1985 | 1,550 | - | Eliminate | - | - | - | - |
| 1672 | Gravity System | 16517 | 610330 | Regional Wastwtr Plants # 2 | 6/1/1985 | 8,393 | 8,393 | Direct-S | - | 8,393 | - | - |
| 1673 | Air Diffuser Tank #3 | 16465 | 610340 | Central Maintenance | 6/1/1985 | 26,218 | 26,218 | Direct-S | - | 26,218 | - | - |
| 1674 | Air Diffusser Tank #2 | 16466 | 610340 | Central Maintenance | 6/1/1985 | 26,218 | 26,218 | Direct-S | - | 26,218 | - | - |
| 1675 | Auto Flow Contr Valve2 | 16468 | 610340 | Central Maintenance | 6/1/1985 | 4,148 | 4,148 | Direct-S | - | 4,148 | - | - |
| 1676 | Wet Well Odor Control | 16469 | 610340 | Central Maintenance | 6/1/1985 | 44,302 | 44,302 | Direct-S | - | 44,302 | - | - |
| 1677 | Tank #3 Odor Control | 16470 | 610340 | Central Maintenance | 6/1/1985 | 36,301 | 36,301 | Direct-S | - | 36,301 | - | - |
| 1678 | Odor Control Tank #2 | 16471 | 610340 | Central Maintenance | 6/1/1985 | 36,301 | 36,301 | Direct-S | - | 36,301 | - | - |
| 1679 | Screw Pump W/Lube #1 | 16472 | 610340 | Central Maintenance | 6/1/1985 | 25,650 | 25,650 | Direct-S | - | 25,650 | - | - |
| 1680 | Screw Pump With Lube #2 | 16473 | 610340 | Central Maintenance | 6/1/1985 | 25,650 | 25,650 | Direct-S | - | 25,650 | - | - |
| 1681 | Screw Pump With Lube #3 | 16474 | 610340 | Central Maintenance | 6/1/1985 | 25,650 | 25,650 | Direct-S | - | 25,650 | - | - |
| 1682 | Tramount Day Tank Systm | 16475 | 610340 | Central Maintenance | 6/1/1985 | 1,177 | 1,177 | Direct-S | - | 1,177 | - | - |
| 1683 | Generator 724 Hp Kato | 16476 | 610340 | Central Maintenance | 6/1/1985 | 54,471 | 54,471 | Direct-S | - | 54,471 | - | - |
| 1684 | Auto Transfer Switch | 16477 | 610340 | Central Maintenance | 6/1/1985 | 10,092 | 10,092 | Direct-S | - | 10,092 | - | - |
| 1685 | Blower #1 | 16480 | 610340 | Central Maintenance | 6/1/1985 | 23,446 | 23,446 | Direct-S | - | 23,446 | - | - |
| 1686 | Blower #2 | 16481 | 610340 | Central Maintenance | 6/1/1985 | 23,446 | 23,446 | Direct-S | - | 23,446 | - | - |
| 1687 | Blower #3 | 16482 | 610340 | Central Maintenance | 6/1/1985 | 23,446 | 23,446 | Direct-S | - | 23,446 | - | - |
| 1688 | Auto Control Valve | 16484 | 610340 | Central Maintenance | 6/1/1985 | 2,204 | 2,204 | Direct-S | - | 2,204 | - | - |
| 1689 | Exhaust Fan | 16487 | 610340 | Central Maintenance | 6/1/1985 | 3,196 | 3,196 | Direct-S | - | 3,196 | - | - |
| 1690 | Instrumentation Control | 16489 | 610340 | Central Maintenance | 6/1/1985 | 145,810 | 145,810 | Direct-S | - | 145,810 | - | - |
| 1691 | Bridge Train &2Tonhoist | 16496 | 610340 | Central Maintenance | 6/1/1985 | 12,445 | 12,445 | Direct-S | - | 12,445 | - | - |
| 1692 | Pump # 3 | 16497 | 610340 | Central Maintenance | 6/1/1985 | 19,507 | 19,507 | Direct-S | - | 19,507 | - | - |
| 1693 | Pump # 2 | 16498 | 610340 | Central Maintenance | 6/1/1985 | 19,507 | 19,507 | Direct-S | - | 19,507 | - | - |
| 1694 | Pump # 1 | 16499 | 610340 | Central Maintenance | 6/1/1985 | 19,507 | 19,507 | Direct-S | - | 19,507 | - | - |
| 1695 | Exhaust Fan | 16500 | 610340 | Central Maintenance | 6/1/1985 | 3,196 | 3,196 | Direct-S | - | 3,196 | - | - |
| 1696 | Mechancial Bar Screen | 16506 | 610340 | Central Maintenance | 6/1/1985 | 48,278 | 48,278 | Direct-S | - | 48,278 | - | - |
| 1697 | Flow Transmitter | 16513 | 610340 | Central Maintenance | 6/1/1985 | 1,671 | 1,671 | Direct-S | - | 1,671 | - | - |
| 1698 | Auto Flow Contr Valve#1 | 16467 | 610340 | Central Maintenance | 6/1/1985 | 4,148 | 4,148 | Direct-S | - | 4,148 | - | - |
| 1699 | Airport Trunk Phase I | 28371 | 900111 | Infrastructure Assets - Utilities | 6/1/1985 | 82,778 | 82,778 | Direct-S | - | 82,778 | - | - |
| 1700 | Gravity Sewer Line | 28394 | 900111 | Infrastructure Assets - Utilities | 6/1/1985 | 662,237 | 662,237 | Direct-S | - | 662,237 | - | - |
| 1701 | Force Main To Airport | 28395 | 900111 | Infrastructure Assets - Utilities | 6/1/1985 | 85,941 | 85,941 | Direct-S | - | 85,941 | - | - |
| 1702 | Force Main To Airport | 28395-1 | 900111 | Infrastructure Assets - Utilities | 6/1/1985 | 161,561 | 161,561 | Direct-S | - | 161,561 | - | - |
| 1703 | Line Distribution Water | 28331 | 900111 | Infrastructure Assets - Utilities | 5/1/1985 | 24,793 | 24,793 | Direct-W | 24,793 | - | - | - |
| 1704 | Lines; Sanitary Sewer | 28263 | 900111 | Infrastructure Assets - Utilities | 9/1/1984 | 12,628 | 12,628 | Direct-S | - | 12,628 | - | - |
| 1705 | Lines;Sanitary Sewer | 28264 | 900111 | Infrastructure Assets - Utilities | 9/1/1984 | 12,448 | 12,448 | Direct-S | - | 12,448 | - | - |
| 1706 | Lines; Sanitary Sewer | 28275 | 900111 | Infrastructure Assets - Utilities | 9/1/1984 | 387,936 | 387,936 | Direct-S | - | 387,936 | - | - |
| 1707 | Lines;Distribution | 28274 | 900111 | Infrastructure Assets - Utilities | 9/1/1984 | 455,785 | 455,785 | Direct-W | 455,785 | - | - | - |
| 1708 | Sludge Transfer Pump-Able | 16397 | 610320 | Bethune Point Plants # 1 | 8/1/1984 | 90,953 | 90,953 | Direct-S | - | 90,953 | - | - |
| 1709 | Sludge Transfer Pump-Able | 16398 | 610320 | Bethune Point Plants # 1 | 8/1/1984 | 90,953 | 90,953 | Direct-S | - | 90,953 | - | - |
| 1710 | Engineering Fees | 16346-1 | 610240 | Ralph Brennan Water Plants # 2 | 6/1/1984 | 4,273 | 4,273 | Direct-W | 4,273 | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1711 | Engineering Fees | 16347-1 | 610240 | Ralph Brennan Water Plants # 2 | 6/1/1984 | 12,208 | 12,208 | Direct-W | 12,208 | - | - | - |
| 1712 | High Service Pump #2 | 16348 | 610240 | Ralph Brennan Water Plants # 2 | 6/1/1984 | 17,960 | 17,960 | Direct-W | 17,960 | - | - | - |
| 1713 | Engineering Fees | 16348-1 | 610240 | Ralph Brennan Water Plants # 2 | 6/1/1984 | 5,494 | 5,494 | Direct-W | 5,494 | - | - | - |
| 1714 | 24 Mj Gate Valve Influent Line | 28276 | 610320 | Bethune Point Plants # 1 | 6/1/1984 | 4,325 | 4,325 | Direct-S | - | 4,325 | - | - |
| 1715 | Gravity Sewer Line | 28265 | 900111 | Infrastructure Assets - Utilities | 5/1/1984 | 289,941 | 289,941 | Direct-S | - | 289,941 | - | - |
| 1716 | 4 Pump W/3Hp 1200 Rpm | 15543 | 610340 | Central Maintenance | 3/1/1984 | 2,313 | 2,313 | Direct-S | - | 2,313 | - | - |
| 1717 | 4 Pump W/3Hp 1200Rpm | 15543-4 | 610340 | Central Maintenance | 3/1/1984 | 2,313 | 2,313 | Direct-S | - | 2,313 | - | - |
| 1718 | 4 Pump W/3Hp 1200Rpm | 15550-2 | 610340 | Central Maintenance | 3/1/1984 | 2,313 | 2,313 | Direct-S | - | 2,313 | - | - |
| 1719 | 4 Pump W/3Hb 1200 Rpm | 15550-3 | 610340 | Central Maintenance | 3/1/1984 | 2,313 | 2,313 | Direct-S | - | 2,313 | - | - |
| 1720 | Pump T3A3B Gorman Rupp | 15590-2 | 610340 | Central Maintenance | 3/1/1984 | 1,463 | 1,463 | Direct-S | - | 1,463 | - | - |
| 1721 | Pump T3A3B Gorman Rupp | 15590-3 | 610340 | Central Maintenance | 3/1/1984 | 1,463 | 1,463 | Direct-S | - | 1,463 | - | - |
| 1722 | Impeller | 15561-4 | 610340 | Central Maintenance | 2/1/1984 | 1,186 | 1,186 | Direct-S | - | 1,186 | - | - |
| 1723 | Pump Gorman Rupp T3A38 | 15591-1 | 610340 | Central Maintenance | 1/1/1984 | 1,456 | 1,456 | Direct-S | - | 1,456 | - | - |
| 1724 | Pump Gorman Rupp T3A387 | 15591-2 | 610340 | Central Maintenance | 1/1/1984 | 1,456 | 1,456 | Direct-S | - | 1,456 | - | - |
| 1725 | Sewer Force Main | 28267 | 900111 | Infrastructure Assets - Utilities | 1/1/1984 | 99,871 | 99,871 | Direct-S | - | 99,871 | - | - |
| 1726 | Gravity Sewer Line | 28268 | 900111 | Infrastructure Assets - Utilities | 11/1/1983 | 190,277 | 190,277 | Direct-S | - | 190,277 | - | - |
| 1727 | Line Distribution | 28266 | 900111 | Infrastructure Assets - Utilities | 11/1/1983 | 221,524 | 221,524 | Direct-W | 221,524 | - | - | - |
| 1728 | Line; Distribution | 28269 | 900111 | Infrastructure Assets - Utilities | 10/1/1983 | 424,060 | 424,060 | Direct-W | 424,060 | - | - | - |
| 1729 | Line;Distribution | 28270 | 900111 | Infrastructure Assets - Utilities | 10/1/1983 | 25,790 | 25,790 | Direct-W | 25,790 | - | - | - |
| 1730 | Line;Distribution | 28271 | 900111 | Infrastructure Assets - Utilities | 10/1/1983 | 14,964 | 14,964 | Direct-W | 14,964 | - | - | - |
| 1731 | Lines;Distribution | 28272 | 900111 | Infrastructure Assets - Utilities | 10/1/1983 | 19,400 | 19,400 | Direct-W | 19,400 | - | - | - |
| 1732 | Lines Distribution | 28273 | 900111 | Infrastructure Assets - Utilities | 10/1/1983 | 19,721 | 19,721 | Direct-W | 19,721 | - | - | - |
| 1733 | Thickner Mechanism | 16248 | 610320 | Bethune Point Plants # 1 | 9/1/1983 | 239,111 | 239,111 | Direct-S | - | 239,111 | - | - |
| 1734 | Pump Screw | 16249 | 610320 | Bethune Point Plants # 1 | 9/1/1983 | 29,889 | 29,889 | Direct-S | - | 29,889 | - | - |
| 1735 | Blower | 16250 | 610320 | Bethune Point Plants # 1 | 9/1/1983 | 21,520 | 21,520 | Direct-S | - | 21,520 | - | - |
| 1736 | Pump Scum | 16253 | 610320 | Bethune Point Plants # 1 | 9/1/1983 | 2,391 | 2,391 | Direct-S | - | 2,391 | - | - |
| 1737 | Air Compressor | 16283 | 610320 | Bethune Point Plants # 1 | 9/1/1983 | 3,283 | 3,283 | Direct-S | - | 3,283 | - | - |
| 1738 | Tank Polymer Storage | 16247 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 7,173 | 7,173 | Direct-S | - | 7,173 | - | - |
| 1739 | Pump #3 5413 W/Mechseal | 15571-6 | 610340 | Central Maintenance | 9/1/1983 | 3,378 | 3,378 | Direct-S | - | 3,378 | - | - |
| 1740 | Pump 5542 Vert Non Clog | 15583-1 | 610340 | Central Maintenance | 9/1/1983 | 3,340 | 3,340 | Direct-S | - | 3,340 | - | - |
| 1741 | Pump 5442 Vert Non Clog | 15583-2 | 610340 | Central Maintenance | 9/1/1983 | 3,340 | 3,340 | Direct-S | - | 3,340 | - | - |
| 1742 | Lines Sanitary Sewer | 28118 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 3,297 | 3,297 | Direct-S | - | 3,297 | - | - |
| 1743 | Lines;Sanitary Sewer | 28118-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 9,764 | 9,764 | Direct-S | - | 9,764 | - | - |
| 1744 | Lines;Sanitary Sewer | 28118-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 1,506 | 1,506 | Direct-S | - | 1,506 | - | - |
| 1745 | Lines;Sanitary Sewer | 28120 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 43,651 | 43,651 | Direct-S | - | 43,651 | - | - |
| 1746 | Lines;Sanitary Sewer | 28121 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 36,667 | 36,667 | Direct-S | - | 36,667 | - | - |
| 1747 | Lines; Sanitary Sewer | 28122 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 20,952 | 20,952 | Direct-S | - | 20,952 | - | - |
| 1748 | Lines;Sanitary Sewer | 28123 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 13,968 | 13,968 | Direct-S | - | 13,968 | - | - |
| 1749 | Lines;Sanitary Sewer | 28124 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 59,365 | 59,365 | Direct-S | - | 59,365 | - | - |
| 1750 | Lines;Sanitary Sewer | 28125 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 6,750 | 6,750 | Direct-S | - | 6,750 | - | - |
| 1751 | Lines;Sanitary Sewer | 28125-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 6,750 | 6,750 | Direct-S | - | 6,750 | - | - |
| 1752 | Lines; Distribution | 28119 | 900111 | Infrastructure Assets - Utilities | 9/1/1983 | 104,990 | 104,990 | Direct-W | 104,990 | - | - | - |
| 1753 | Pump 7 1/2Hp Smith&Love | 15542-1 | 610340 | Central Maintenance | 7/1/1983 | 4,375 | 4,375 | Direct-S | - | 4,375 | - | - |
| 1754 | Pump 7 1/2Hp Smith&Love | 15542-2 | 610340 | Central Maintenance | 7/1/1983 | 4,375 | 4,375 | Direct-S | - | 4,375 | - | - |
| 1755 | Pump 5Hp Biltogether Fm | 15545-1 | 610340 | Central Maintenance | 7/1/1983 | 2,668 | 2,668 | Direct-S | - | 2,668 | - | - |
| 1756 | Pump 5Hp Biltogether Fm | 15545-2 | 610340 | Central Maintenance | 7/1/1983 | 2,668 | 2,668 | Direct-S | - | 2,668 | - | - |
| 1757 | Pump 7 1/2Hp Smith&Love | 15567-1 | 610340 | Central Maintenance | 7/1/1983 | 4,375 | 4,375 | Direct-S | - | 4,375 | - | - |
| 1758 | Pump 7 1/2Hp Smith&Love | 15567-2 | 610340 | Central Maintenance | 7/1/1983 | 4,375 | 4,375 | Direct-S | - | 4,375 | - | - |
| 1759 | Punch & Binder Electric | 16137 | 200210 | Accounting | 5/1/1983 | 1,549 | - | Eliminate | - | - | - | - |
| 1760 | 12 Water Line Nova Rd | 28111 | 900111 | Infrastructure Assets - Utilities | 10/1/1982 | 156,973 | 156,973 | Direct-W | 156,973 | - | - | - |
| 1761 | Lift Station No 62 | 16098 | 610340 | Central Maintenance | 9/1/1982 | 118,378 | 118,378 | Direct-S | - | 118,378 | - | - |
| 1762 | Lift Station No 69 | 16100 | 610340 | Central Maintenance | 9/1/1982 | 142,899 | 142,899 | Direct-S | - | 142,899 | - | - |
| 1763 | 18Force Main Beville | 27889 | 900111 | Infrastructure Assets - Utilities | 9/1/1982 | 386,287 | 386,287 | Direct-S | - | 386,287 | - | - |
| 1764 | Sewer Mason & B France | 27891 | 900111 | Infrastructure Assets - Utilities | 9/1/1982 | 376,733 | 376,733 | Direct-S | - | 376,733 | - | - |
| 1765 | Us 92 Lateral L-1 | 27887 | 900111 | Infrastructure Assets - Utilities | 9/1/1982 | 535,320 | 535,320 | Direct-W | 535,320 | - | - | - |
| 1766 | 20Wtr Main Beville Rd | 27888 | 900111 | Infrastructure Assets - Utilities | 9/1/1982 | 118,378 | 118,378 | Direct-W | 118,378 | - | - | - |
| 1767 | Water Mason & B France | 27890 | 900111 | Infrastructure Assets - Utilities | 9/1/1982 | 129,908 | 129,908 | Direct-W | 129,908 | - | - | - |
| 1768 | Raw Water 4811Th St | 27900 | 900111 | Infrastructure Assets - Utilities | 9/1/1982 | 1,633,316 | 1,633,316 | Direct-W | 1,633,316 | - | - | - |
| 1769 | Pump Fairbnk Morse 10Hp | 15555-2 | 610340 | Central Maintenance | 3/1/1982 | 2,217 | 2,217 | Direct-S | - | 2,217 | - | - |
| 1770 | Pump Fairbnk Morse 10Hp | 15555-3 | 610340 | Central Maintenance | 3/1/1982 | 2,217 | 2,217 | Direct-S | - | 2,217 | - | - |
| 1771 | Pump Fairbnk Morse 4 | 15556 | 610340 | Central Maintenance | 3/1/1982 | 2,975 | 2,975 | Direct-S | - | 2,975 | - | - |
| 1772 | Pump Fairbnk Morse 4 | 15557-3 | 610340 | Central Maintenance | 3/1/1982 | 2,975 | 2,975 | Direct-S | - | 2,975 | - | - |
| 1773 | Pump Fairbnk Morse 5413 | 15559-1 | 610340 | Central Maintenance | 3/1/1982 | 2,854 | 2,854 | Direct-S | - | 2,854 | - | - |
| 1774 | Pump Fairbnk Morse 5413 | 15559-2 | 610340 | Central Maintenance | 3/1/1982 | 2,854 | 2,854 | Direct-S | - | 2,854 | - | - |
| 1775 | Pump Fairbnk Morse 4 | 15570-2 | 610340 | Central Maintenance | 3/1/1982 | 2,359 | 2,359 | Direct-S | - | 2,359 | - | - |
| 1776 | Pump Fairbnk Morse 4 | 15570-3 | 610340 | Central Maintenance | 3/1/1982 | 2,284 | 2,284 | Direct-S | - | 2,284 | - | - |
| 1777 | Pump Fairbnk Morse 4 | 15571-4 | 610340 | Central Maintenance | 3/1/1982 | 2,975 | 2,975 | Direct-S | - | 2,975 | - | - |
| 1778 | Pump Fairbnk Morse 4 | 15578-5 | 610340 | Central Maintenance | 3/1/1982 | 2,975 | 2,975 | Direct-S | - | 2,975 | - | - |
| 1779 | Electrical Service | 15582-3 | 610340 | Central Maintenance | 2/1/1982 | 1,320 | 1,320 | Direct-S | - | 1,320 | - | - |
| 1780 | Flowermeter #1203 Dbs | 16099 | 610340 | Central Maintenance | 12/1/1981 | 2,995 | 2,995 | Direct-S | - | 2,995 | - | - |
| 1781 | 20Wtr Main Beville/Clm | 27885 | 900111 | Infrastructure Assets - Utilities | 10/1/1981 | 445,661 | 445,661 | Direct-W | 445,661 | - | - | - |
| 1782 | 12 Wtr Main Halifax/Pl | 27886 | 900111 | Infrastructure Assets - Utilities | 10/1/1981 | 172,131 | 172,131 | Direct-W | 172,131 | - | - | - |
| 1783 | Testerate Indicator | 16257 | 200520 | Meter Services | 9/1/1981 | 1,095 | - | Eliminate | - | - | - | - |
| 1784 | Lines;Sanitary Sewer | 27672 | 900111 | Infrastructure Assets - Utilities | 9/1/1981 | 29,826 | 29,826 | Direct-S | - | 29,826 | - | - |
| 1785 | Lines; Distribution | 27671 | 900111 | Infrastructure Assets - Utilities | 9/1/1981 | 30,742 | 30,742 | Direct-W | 30,742 | - | - | - |
| 1786 | Mains;Water | 27719 | 900111 | Infrastructure Assets - Utilities | 9/1/1981 | 655,033 | 655,033 | Direct-W | 655,033 | - | - | - |
| 1787 | Filter;Stainless -Rebuilt | 15201-1 | 610320 | Bethune Point Plants # 1 | 7/1/1981 | 2,427 | 2,427 | Direct-S | - | 2,427 | - | - |
| 1788 | Outfall To Halifax Riv | 15844 | 610330 | Regional Wastwtr Plants # 2 | 6/1/1981 | 1,450,477 | 1,450,477 | Direct-S | - | 1,450,477 | - | - |
| 1789 | Lift Station No 5 | 15544-3 | 610340 | Central Maintenance | 6/1/1981 | 514,597 | 514,597 | Direct-S | - | 514,597 | - | - |
| 1790 | Force Main | 15817 | 900111 | Infrastructure Assets - Utilities | 6/1/1981 | 5,228,689 | 5,228,689 | Direct-S | - | 5,228,689 | - | - |
| 1791 | Force Main | 15817-1 | 900111 | Infrastructure Assets - Utilities | 6/1/1981 | 2,689,552 | 2,689,552 | Direct-S | - | 2,689,552 | - | - |
| 1792 | Interest - Construction | 15851 | 900111 | Infrastructure Assets - Utilities | 6/1/1981 | 422,690 | - | Eliminate | - | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1793 | 12Wtr Main 11Th-Derby | 27662 | 900111 | Infrastructure Assets - Utilities | 3/1/1981 | 61,541 | 61,541 | Direct-W | 61,541 | - | - | - |
| 1794 | 12Wtr Main Nova-15Th | 27663 | 900111 | Infrastructure Assets - Utilities | 3/1/1981 | 136,979 | 136,979 | Direct-W | 136,979 | - | - | - |
| 1795 | Microscope; Stereoscopic | 15826 | 610150 | Regulatory Compliance | 11/1/1980 | 1,956 | 1,956 | LabTest | 685 | 1,272 | - | - |
| 1796 | Hoist; 3 Ton | 15379 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 7,539 | 7,539 | Direct-S | - | 7,539 | - | - |
| 1797 | Transformer;Power 205Lb | 15417 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 1,633 | 1,633 | Direct-S | - | 1,633 | - | - |
| 1798 | Meter;3In Rockwl Hydrnt | 27196 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1799 | Meter;3In Rockwl Hydrnt | 27197 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1800 | Meter;3In Rockwl Hydrnt | 27198 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1801 | Meter;3In Rockwl Hydrnt | 27199 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1802 | Meter;3In Rockwl Hydrnt | 27200 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1803 | Meter;3In Rockwl Hydrnt | 27201 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1804 | Meter;3In Rockwl Hydrnt | 27202 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1805 | Meter;3In Rockwl Hydrnt | 27203 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1806 | Meter;3In Rockwl Hydrnt | 27204 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1807 | Meter;3In Rockwl Hydrnt | 27205 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1808 | Meter;3In Rockwl Hydrnt | 27206 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1809 | Meter;3In Rockwl Hydrnt | 27207 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1810 | Meter;3In Rockwl Hydrnt | 27208 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1811 | Meter;3In Rockwl Hydrnt | 27209 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1812 | Meter;3In Rockwl Hydrnt | 27210 | 200520 | Meter Services | 9/1/1980 | 389 | 389 | Direct-W | 389 | - | - | - |
| 1813 | Lines; Sanitary Sewer | 27411 | 900111 | Infrastructure Assets - Utilities | 9/1/1980 | 262,323 | 262,323 | Direct-S | - | 262,323 | - | - |
| 1814 | Lines; Sanitary Sewer | 27411-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1980 | 16,266 | 16,266 | Direct-S | - | 16,266 | - | - |
| 1815 | Lines; Distribuition | 27405 | 900111 | Infrastructure Assets - Utilities | 9/1/1980 | 112,139 | 112,139 | Direct-W | 112,139 | - | - | - |
| 1816 | Lines; Destribution | 27405-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1980 | 14,662 | 14,662 | Direct-W | 14,662 | - | - | - |
| 1817 | Impeller W/Suct Ls09 | 15671 | 610340 | Central Maintenance | 8/1/1980 | 1,650 | 1,650 | Direct-S | - | 1,650 | - | - |
| 1818 | Lockers;21 Single Tier | 27412 | 610250 | Water Distribution | 12/1/1979 | 1,504 | 1,504 | Direct-W | 1,504 | - | - | - |
| 1819 | Pump; Gorman #2 Ls#51 | 15676 | 610340 | Central Maintenance | 11/1/1979 | 1,447 | 1,447 | Direct-S | - | 1,447 | - | - |
| 1820 | Audit Fees | 27105-2 | 900111 | Infrastructure Assets - Utilities | 10/1/1979 | 1,906 | - | Eliminate | - | - | - | - |
| 1821 | Hydrants; Fire | 26970 | 610250 | Water Distribution | 9/1/1979 | 6,371 | 6,371 | Direct-W | 6,371 | - | - | - |
| 1822 | Clarifier #2 | 25160 | 610320 | Bethune Point Plants # 1 | 9/1/1979 | 1,807 | 1,807 | Direct-S | - | 1,807 | - | - |
| 1823 | Lines; Sanitary Sewer | 26965 | 900111 | Infrastructure Assets - Utilities | 9/1/1979 | 12,197 | 12,197 | Direct-S | - | 12,197 | - | - |
| 1824 | Lines; Sanitary Sewer | 26967 | 900111 | Infrastructure Assets - Utilities | 9/1/1979 | 12,922 | 12,922 | Direct-S | - | 12,922 | - | - |
| 1825 | Sewer Interceptor | 27105 | 900111 | Infrastructure Assets - Utilities | 9/1/1979 | 315,399 | 315,399 | Direct-S | - | 315,399 | - | - |
| 1826 | City Share-Overexpend. | 27105-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1979 | 5,804 | 5,804 | Eliminate | - | - | - | - |
| 1827 | Lines; Distribution | 26966 | 900111 | Infrastructure Assets - Utilities | 9/1/1979 | 24,931 | 24,931 | Direct-W | 24,931 | - | - | - |
| 1828 | Lines; Distribution | 26968 | 900111 | Infrastructure Assets - Utilities | 9/1/1979 | 9,435 | 9,435 | Direct-W | 9,435 | - | - | - |
| 1829 | Lines; Distribution | 27083 | 900111 | Infrastructure Assets - Utilities | 9/1/1979 | 57,304 | 57,304 | Direct-W | 57,304 | - | - | - |
| 1830 | Machine; Tapping | 26935 | 610250 | Water Distribution | 7/1/1979 | 1,178 | 1,178 | Direct-W | 1,178 | - | - | - |
| 1831 | Valve Butterfly 20" Kennedy | 15751 | 610240 | Ralph Brennan Water Plants # 2 | 5/1/1979 | 1,500 | 1,500 | Direct-W | 1,500 | - | - | - |
| 1832 | Main; Force; Wright St | 26939 | 900111 | Infrastructure Assets - Utilities | 3/1/1979 | 28,455 | 28,455 | Direct-S | - | 28,455 | - | - |
| 1833 | Pump; Fm 700Gpm Ls#18 | 15746 | 610340 | Central Maintenance | 2/1/1979 | 2,536 | 2,536 | Direct-S | - | 2,536 | - | - |
| 1834 | Pump; Fm 500Gpm Ls# 17 | 15747 | 610340 | Central Maintenance | 2/1/1979 | 2,536 | 2,536 | Direct-S | - | 2,536 | - | - |
| 1835 | Pump; Fm 700Gpm Ls# 18 | 15748 | 610340 | Central Maintenance | 2/1/1979 | 2,536 | 2,536 | Direct-S | - | 2,536 | - | - |
| 1836 | Lines; Sanitary; Sewer | 26382 | 900111 | Infrastructure Assets - Utilities | 9/1/1978 | 193,979 | 193,979 | Direct-S | - | 193,979 | - | - |
| 1837 | Lines; Sanitary; Sewer | 26382-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1978 | 15,060 | 15,060 | Direct-S | - | 15,060 | - | - |
| 1838 | Lines; Sanitary Sewer | 26382-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1978 | 3,383 | 3,383 | Direct-S | - | 3,383 | - | - |
| 1839 | Lines; Distribution | 26381 | 900111 | Infrastructure Assets - Utilities | 9/1/1978 | 137,136 | 137,136 | Direct-W | 137,136 | - | - | - |
| 1840 | Lines; Distribution | 26381-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1978 | 33,430 | 33,430 | Direct-W | 33,430 | - | - | - |
| 1841 | Lines; Distribution | 26381-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1978 | 535,662 | 535,662 | Direct-W | 535,662 | - | - | - |
| 1842 | Main; Force; Shangri-La | 26964 | 900111 | Infrastructure Assets - Utilities | 4/1/1978 | 7,366 | 7,366 | Direct-S | - | 7,366 | - | - |
| 1843 | Pump; Fm 5413B Ls21 | 15672 | 610340 | Central Maintenance | 12/1/1977 | 1,950 | 1,950 | Direct-S | - | 1,950 | - | - |
| 1844 | Pump #1; Lift Sta #21 | 15638 | 610340 | Central Maintenance | 10/1/1977 | 1,142 | 1,142 | Direct-S | - | 1,142 | - | - |
| 1845 | Lift Station No 30 | 15569 | 610340 | Central Maintenance | 9/1/1977 | 9,000 | 9,000 | Direct-S | - | 9,000 | - | - |
| 1846 | Lines; Sanitary Sewers | 26536 | 900111 | Infrastructure Assets - Utilities | 9/1/1977 | 30,648 | 30,648 | Direct-S | - | 30,648 | - | - |
| 1847 | Lines; Sanitary Sewers | 26536-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1977 | 36,014 | 36,014 | Direct-S | - | 36,014 | - | - |
| 1848 | Mains; Raw Water | 26512-4 | 900111 | Infrastructure Assets - Utilities | 9/1/1977 | 11,958 | 11,958 | Direct-W | 11,958 | - | - | - |
| 1849 | Lines; Distribution | 26669 | 900111 | Infrastructure Assets - Utilities | 9/1/1977 | 123,442 | 123,442 | Direct-W | 123,442 | - | - | - |
| 1850 | Lines; Distribution | 26669-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1977 | 16,014 | 16,014 | Direct-W | 16,014 | - | - | - |
| 1851 | Control Building | 15277-1 | 610320 | Bethune Point Plants # 1 | 9/1/1976 | 6,121 | 6,121 | Direct-S | - | 6,121 | - | - |
| 1852 | Lines; Sanitary Sewer | 15608 | 900111 | Infrastructure Assets - Utilities | 9/1/1976 | 10,581 | 10,581 | Direct-S | - | 10,581 | - | - |
| 1853 | Lines; Sanitary Sewers | 26535 | 900111 | Infrastructure Assets - Utilities | 9/1/1976 | 309,860 | 309,860 | Direct-S | - | 309,860 | - | - |
| 1854 | Lines; Sanitary Sewers | 26535-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1976 | 4,456 | 4,456 | Direct-S | - | 4,456 | - | - |
| 1855 | Lines; Distribution | 26668 | 900111 | Infrastructure Assets - Utilities | 9/1/1976 | 277,477 | 277,477 | Direct-W | 277,477 | - | - | - |
| 1856 | Lines; Distribution | 26668-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1976 | 4,456 | 4,456 | Direct-W | 4,456 | - | - | - |
| 1857 | Lift Station No 52 | 15590 | 610340 | Central Maintenance | 3/1/1976 | 1,499 | 1,499 | Direct-S | - | 1,499 | - | - |
| 1858 | Lift Station No 53 | 15591 | 610340 | Central Maintenance | 3/1/1976 | 1,944 | 1,944 | Direct-S | - | 1,944 | - | - |
| 1859 | Piping & Valves; Water | 15105 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 9,345 | 9,345 | Direct-W | 9,345 | - | - | - |
| 1860 | Pipe & Valves; Water | 15106 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 20,024 | 20,024 | Direct-W | 20,024 | - | - | - |
| 1861 | Valves; Butterfly | 15107 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 47,485 | 47,485 | Direct-W | 47,485 | - | - | - |
| 1862 | Pump; No. 2; High Serv. | 15109 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 46,574 | 46,574 | Direct-W | 46,574 | - | - | - |
| 1863 | Pipe & Valves Soft #1 | 15119 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 11,997 | 11,997 | Direct-W | 11,997 | - | - | - |
| 1864 | Pipe & Valves Soft #2 | 15120 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 11,411 | 11,411 | Direct-W | 11,411 | - | - | - |
| 1865 | Filter & Underdrains | 15124 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 44,000 | 44,000 | Direct-W | 44,000 | - | - | - |
| 1866 | Chlorine Crane & Hoist Cycl | 15125 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 12,000 | 12,000 | Direct-W | 12,000 | - | - | - |
| 1867 | Pipe & Valve; Storage | 15128 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 971 | 971 | Direct-W | 971 | - | - | - |
| 1868 | Crane; & Hoist Chain | 15131 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 6,000 | 6,000 | Direct-W | 6,000 | - | - | - |
| 1869 | Unit; Softener No. 2 | 15136 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 112,000 | 112,000 | Direct-W | 112,000 | - | - | - |
| 1870 | Unit; Softener No. 1 | 15137 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 112,000 | 112,000 | Direct-W | 112,000 | - | - | - |
| 1871 | Storage & Feeder; Lime Silo | 26030 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 120,668 | 120,668 | Direct-W | 120,668 | - | - | - |
| 1872 | Generator Aux #2 | 15021 | 610320 | Bethune Point Plants # 1 | 1/1/1976 | 48,000 | 48,000 | Direct-S | - | 48,000 | - | - |
| 1873 | Lines; Sanitary Sewers | 26534 | 900111 | Infrastructure Assets - Utilities | 9/1/1975 | 16,818 | 16,818 | Direct-S | - | 16,818 | - | - |
| 1874 | Lines; Sanitary Sewers | 26534-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1975 | 2,481 | 2,481 | Direct-S | - | 2,481 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 1875 | Lines; Distribution | 26667 | 900111 | Infrastructure Assets - Utilities | 9/1/1975 | 54,996 | 54,996 | Direct-W | 54,996 | - | - | - |
| 1876 | Lines; Distribution | 26667-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1975 | 36,818 | 36,818 | Direct-W | 36,818 | - | - | - |
| 1877 | Clarifier; #3 | 15159 | 610320 | Bethune Point Plants # 1 | 12/1/1974 | 54,839 | 54,839 | Direct-S | - | 54,839 | - | - |
| 1878 | Lines; Sanitary Sewers | 26533 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 163,790 | 163,790 | Direct-S | - | 163,790 | - | - |
| 1879 | Lines; Sanitary Sewers | 26533-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 58,291 | 58,291 | Direct-S | - | 58,291 | - | - |
| 1880 | Lines; Sanitary Sewers | 26533-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 19,810 | 19,810 | Direct-S | - | 19,810 | - | - |
| 1881 | Lines; Sanitary Sewers | 26533-3 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 102,370 | 102,370 | Direct-S | - | 102,370 | - | - |
| 1882 | Lines; Distribution | 26666 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 75,068 | 75,068 | Direct-W | 75,068 | - | - | - |
| 1883 | Lines; Distribution | 26666-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 900,000 | 900,000 | Direct-W | 900,000 | - | - | - |
| 1884 | Lines; Distribution | 26666-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 132,228 | 132,228 | Direct-W | 132,228 | - | - | - |
| 1885 | Lines; Distribution | 26666-3 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 282,986 | 282,986 | Direct-W | 282,986 | - | - | - |
| 1886 | Lines; Distribution | 26666-4 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 102,370 | 102,370 | Direct-W | 102,370 | - | - | - |
| 1887 | Lines; Distribution | 26666-5 | 900111 | Infrastructure Assets - Utilities | 9/1/1974 | 19,810 | 19,810 | Direct-W | 19,810 | - | - | - |
| 1888 | Lift Station No 48 | 15587 | 610340 | Central Maintenance | 6/1/1974 | 32,331 | 32,331 | Direct-S | - | 32,331 | - | - |
| 1889 | Machine; Tapping Cl 12 | 15594 | 610250 | Water Distribution | 5/1/1974 | 3,000 | 3,000 | Direct-W | 3,000 | - | - | - |
| 1890 | Mains; Raw Water | 26512-3 | 900111 | Infrastructure Assets - Utilities | 10/1/1973 | 270,827 | 270,827 | Direct-W | 270,827 | - | - | - |
| 1891 | Lines; Sanitary Sewers | 26532 | 900111 | Infrastructure Assets - Utilities | 9/1/1973 | 90,485 | 90,485 | Direct-S | - | 90,485 | - | - |
| 1892 | Lines; Sanitary Sewers | 26532-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1973 | 3,468 | 3,468 | Direct-S | - | 3,468 | - | - |
| 1893 | Lines; Distribution | 26665 | 900111 | Infrastructure Assets - Utilities | 9/1/1973 | 267,768 | 267,768 | Direct-W | 267,768 | - | - | - |
| 1894 | Lines; Distribution | 26665-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1973 | 3,468 | 3,468 | Direct-W | 3,468 | - | - | - |
| 1895 | Mains; Raw Water | 26512-2 | 900111 | Infrastructure Assets - Utilities | 3/1/1973 | 55,611 | 55,611 | Direct-W | 55,611 | - | - | - |
| 1896 | Lift Station No 44 | 15583 | 610340 | Central Maintenance | 9/1/1972 | 17,071 | 17,071 | Direct-S | - | 17,071 | - | - |
| 1897 | Lift Station No 45 | 15584 | 610340 | Central Maintenance | 9/1/1972 | 40,904 | 40,904 | Direct-S | - | 40,904 | - | - |
| 1898 | Lines; Sanitary Sewers | 26531-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1972 | 54,794 | 54,794 | Direct-S | - | 54,794 | - | - |
| 1899 | Lines; Distribution | 26664 | 900111 | Infrastructure Assets - Utilities | 9/1/1972 | 88,185 | 88,185 | Direct-W | 88,185 | - | - | - |
| 1900 | Lines; Distribution | 26664-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1972 | 54,794 | 54,794 | Direct-W | 54,794 | - | - | - |
| 1901 | Lines; Sanitary Sewers | 26530 | 900111 | Infrastructure Assets - Utilities | 9/1/1971 | 56,668 | 56,668 | Direct-S | - | 56,668 | - | - |
| 1902 | Lines; Sanitary Sewers | 26531 | 900111 | Infrastructure Assets - Utilities | 9/1/1971 | 776,062 | 776,062 | Direct-S | - | 776,062 | - | - |
| 1903 | Lines; Distribution | 26663 | 900111 | Infrastructure Assets - Utilities | 9/1/1971 | 20,408 | 20,408 | Direct-W | 20,408 | - | - | - |
| 1904 | Lines; Sanitary Sewers | 26529 | 900111 | Infrastructure Assets - Utilities | 9/1/1970 | 314,232 | 314,232 | Direct-S | - | 314,232 | - | - |
| 1905 | Lines; Sanitary Sewers | 26529-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1970 | 131,345 | 131,345 | Direct-S | - | 131,345 | - | - |
| 1906 | Lines; Sanitary Sewers | 26529-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1970 | 30,272 | 30,272 | Direct-S | - | 30,272 | - | - |
| 1907 | Lines; Distribution | 26662 | 900111 | Infrastructure Assets - Utilities | 9/1/1970 | 78,558 | 78,558 | Direct-W | 78,558 | - | - | - |
| 1908 | Lines; Distribution | 26662-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1970 | 120,053 | 120,053 | Direct-W | 120,053 | - | - | - |
| 1909 | Lines; Distribution | 26662-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1970 | 30,272 | 30,272 | Direct-W | 30,272 | - | - | - |
| 1910 | Lines; Sanitary Sewers | 26528 | 900111 | Infrastructure Assets - Utilities | 9/1/1969 | 428,706 | 428,706 | Direct-S | - | 428,706 | - | - |
| 1911 | Lines; Sanitary Sewers | 26528-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1969 | 100,300 | 100,300 | Direct-S | - | 100,300 | - | - |
| 1912 | Lines; Sanitary Sewers | 26528-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1969 | 1,174 | 1,174 | Direct-S | - | 1,174 | - | - |
| 1913 | Lines; Sanitary Sewers | 26528-3 | 900111 | Infrastructure Assets - Utilities | 9/1/1969 | 15,274 | 15,274 | Direct-S | - | 15,274 | - | - |
| 1914 | Lines; Distribution | 26661 | 900111 | Infrastructure Assets - Utilities | 9/1/1969 | 408,958 | 408,958 | Direct-W | 408,958 | - | - | - |
| 1915 | Lines; Distribution | 26661-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1969 | 100,300 | 100,300 | Direct-W | 100,300 | - | - | - |
| 1916 | Lines; Distribution | 26661-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1969 | 70,375 | 70,375 | Direct-W | 70,375 | - | - | - |
| 1917 | Lines; Distribution | 26661-3 | 900111 | Infrastructure Assets - Utilities | 9/1/1969 | 15,274 | 15,274 | Direct-W | 15,274 | - | - | - |
| 1918 | Lift Station No 41 | 15580 | 610340 | Central Maintenance | 4/1/1969 | 28,654 | 28,654 | Direct-S | - | 28,654 | - | - |
| 1919 | Lines; Sanitary Sewers | 26527 | 900111 | Infrastructure Assets - Utilities | 9/1/1968 | 189,116 | 189,116 | Direct-S | - | 189,116 | - | - |
| 1920 | Lines; Sanitary Sewers | 26527-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1968 | 31,117 | 31,117 | Direct-S | - | 31,117 | - | - |
| 1921 | Lines; Sanitary Sewers | 26527-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1968 | 11,396 | 11,396 | Direct-S | - | 11,396 | - | - |
| 1922 | Lines; Distribution | 26660 | 900111 | Infrastructure Assets - Utilities | 9/1/1968 | 85,825 | 85,825 | Direct-W | 85,825 | - | - | - |
| 1923 | Lines; Distribution | 26660-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1968 | 15,791 | 15,791 | Direct-W | 15,791 | - | - | - |
| 1924 | Lines; Distribution | 26660-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1968 | 11,396 | 11,396 | Direct-W | 11,396 | - | - | - |
| 1925 | Lift Station No 28 | 15567 | 610340 | Central Maintenance | 3/1/1968 | 26,844 | 26,844 | Direct-S | - | 26,844 | - | - |
| 1926 | Line; Outfall | 15280 | 900111 | Infrastructure Assets - Utilities | 1/1/1968 | 46,779 | 46,779 | Direct-S | - | 46,779 | - | - |
| 1927 | Lines; Sanitary Sewer | 26261 | 900111 | Infrastructure Assets - Utilities | 9/1/1967 | 28,882 | 28,882 | Direct-S | - | 28,882 | - | - |
| 1928 | Lines; Distribution | 26659 | 900111 | Infrastructure Assets - Utilities | 9/1/1967 | 54,124 | 54,124 | Direct-W | 54,124 | - | - | - |
| 1929 | Mains; Raw Water | 26512-1 | 900111 | Infrastructure Assets - Utilities | 1/1/1967 | 71,369 | 71,369 | Direct-W | 71,369 | - | - | - |
| 1930 | Lines; Distribution | 26658 | 900111 | Infrastructure Assets - Utilities | 9/1/1966 | 152,570 | 152,570 | Direct-W | 152,570 | - | - | - |
| 1931 | Lines; Sanitary Sewer | 26525 | 900111 | Infrastructure Assets - Utilities | 9/1/1965 | 83,233 | 83,233 | Direct-S | - | 83,233 | - | - |
| 1932 | Lines; Distribution | 26657 | 900111 | Infrastructure Assets - Utilities | 9/1/1965 | 75,503 | 75,503 | Direct-W | 75,503 | - | - | - |
| 1933 | Lines; Distribution | 26657-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1965 | 75,566 | 75,566 | Direct-W | 75,566 | - | - | - |
| 1934 | Blower; #2 | 15200 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 30,333 | 30,333 | Direct-S | - | 30,333 | - | - |
| 1935 | Blower; #1 | 15201 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 29,628 | 29,628 | Direct-S | - | 29,628 | - | - |
| 1936 | Control Building | 15277 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 172,977 | 172,977 | Direct-S | - | 172,977 | - | - |
| 1937 | Chamber; Cl2; Contact | 15281 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 12,572 | 12,572 | Direct-S | - | 12,572 | - | - |
| 1938 | Aeration Tank #3A | 15650 | 610320 | Bethune Point Plants # 1 | 8/1/1965 | 15,689 | 15,689 | Direct-S | - | 15,689 | - | - |
| 1939 | Force; Main; Waste;Lime | 15272 | 900111 | Infrastructure Assets - Utilities | 8/1/1965 | 56,380 | 56,380 | Direct-S | - | 56,380 | - | - |
| 1940 | Lift Station No 19 | 15558 | 610340 | Central Maintenance | 9/1/1964 | 8,966 | 8,966 | Direct-S | - | 8,966 | - | - |
| 1941 | Lines; Sanitary Sewer | 26524 | 900111 | Infrastructure Assets - Utilities | 9/1/1964 | 966,556 | 966,556 | Direct-S | - | 966,556 | - | - |
| 1942 | Lines; Sanitary Sewer | 26524-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1964 | 141,195 | 141,195 | Direct-S | - | 141,195 | - | - |
| 1943 | Lines; Sanitary Sewer | 26524-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1964 | 20,000 | 20,000 | Direct-S | - | 20,000 | - | - |
| 1944 | Lines; Distribution | 26656 | 900111 | Infrastructure Assets - Utilities | 9/1/1964 | 310,914 | 310,914 | Direct-W | 310,914 | - | - | - |
| 1945 | Lines; Distribution | 26656-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1964 | 19,905 | 19,905 | Direct-W | 19,905 | - | - | - |
| 1946 | Lines; Distribution | 26656-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1964 | 66,669 | 66,669 | Direct-W | 66,669 | - | - | - |
| 1947 | Lift Station No 7 | 15546 | 610340 | Central Maintenance | 5/1/1964 | 18,281 | 18,281 | Direct-S | - | 18,281 | - | - |
| 1948 | Lift Station No 8 | 15547 | 610340 | Central Maintenance | 5/1/1964 | 22,890 | 22,890 | Direct-S | - | 22,890 | - | - |
| 1949 | Lift Station No 12 | 15551 | 610340 | Central Maintenance | 5/1/1964 | 22,215 | 22,215 | Direct-S | - | 22,215 | - | - |
| 1950 | Lift Station No 40 | 15579 | 610340 | Central Maintenance | 5/1/1964 | 29,938 | 29,938 | Direct-S | - | 29,938 | - | - |
| 1951 | Lift Station No 11 | 15550 | 610340 | Central Maintenance | 1/1/1964 | 38,536 | 38,536 | Direct-S | - | 38,536 | - | - |
| 1952 | Lines; Sanitary Sewer | 26523 | 900111 | Infrastructure Assets - Utilities | 12/1/1963 | 251,367 | 251,367 | Direct-S | - | 251,367 | - | - |
| 1953 | Lines; Sanitary Sewer | 26523-1 | 900111 | Infrastructure Assets - Utilities | 12/1/1963 | 74,231 | 74,231 | Direct-S | - | 74,231 | - | - |
| 1954 | Lines; Sanitary Sewer | 26523-2 | 900111 | Infrastructure Assets - Utilities | 12/1/1963 | 87,812 | 87,812 | Direct-S | - | 87,812 | - | - |
| 1955 | Lines Distribution | 26655 | 900111 | Infrastructure Assets - Utilities | 12/1/1963 | 41,781 | 41,781 | Direct-W | 41,781 | - | - | - |
| 1956 | Lines Distribution | 26655-1 | 900111 | Infrastructure Assets - Utilities | 12/1/1963 | 77,621 | 77,621 | Direct-W | 77,621 | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount Water | Wastewater | Reclaimed | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1957 | Lines Distribution | 26655-2 | 900111 | Infrastructure Assets - Utilities | 12/1/1963 | 65,535 | 65,535 | Direct-W | 65,535 | - | - | - |
| 1958 | Lift Station No 6 | 15545 | 610340 | Central Maintenance | 9/1/1963 | 12,078 | 12,078 | Direct-S | - | 12,078 | - | - |
| 1959 | Lines; Sanitary Sewer | 26522 | 900111 | Infrastructure Assets - Utilities | 12/1/1962 | 63,471 | 63,471 | Direct-S | - | 63,471 | - | - |
| 1960 | Lines Distribution | 26654 | 900111 | Infrastructure Assets - Utilities | 12/1/1962 | 27,778 | 27,778 | Direct-W | 27,778 | - | - | - |
| 1961 | Lift Station No 9 | 15548 | 610340 | Central Maintenance | 12/1/1961 | 16,849 | 16,849 | Direct-S | - | 16,849 | - | - |
| 1962 | Lines; Sanitary Sewer | 26521 | 900111 | Infrastructure Assets - Utilities | 12/1/1961 | 160,035 | 160,035 | Direct-S | - | 160,035 | - | - |
| 1963 | Lines Distribution | 26653 | 900111 | Infrastructure Assets - Utilities | 12/1/1961 | 137,806 | 137,806 | Direct-W | 137,806 | - | - | - |
| 1964 | Lines; Sanitary Sewer | 26520 | 900111 | Infrastructure Assets - Utilities | 9/1/1960 | 121,427 | 121,427 | Direct-S | - | 121,427 | - | - |
| 1965 | Lines; Sanitary Sewer | 26526 | 900111 | Infrastructure Assets - Utilities | 9/1/1960 | 50,982 | 50,982 | Direct-S | - | 50,982 | - | - |
| 1966 | Lines Distribution | 26652 | 900111 | Infrastructure Assets - Utilities | 9/1/1960 | 5,451 | 5,451 | Direct-W | 5,451 | - | - | - |
| 1967 | Lines Distribution | 26652-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1960 | 95,922 | 95,922 | Direct-W | 95,922 | - | - | - |
| 1968 | Lift Station No 14 | 15553 | 610340 | Central Maintenance | 9/1/1959 | 4,209 | 4,209 | Direct-S | - | 4,209 | - | - |
| 1969 | Lines; Sanitary Sewer | 26519 | 900111 | Infrastructure Assets - Utilities | 9/1/1959 | 181,024 | 181,024 | Direct-S | - | 181,024 | - | - |
| 1970 | Lines; Sanitary Sewer | 26519-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1959 | 97,098 | 97,098 | Direct-S | - | 97,098 | - | - |
| 1971 | Lines Distribution | 26651 | 900111 | Infrastructure Assets - Utilities | 9/1/1959 | 72,351 | 72,351 | Direct-W | 72,351 | - | - | - |
| 1972 | Lift Station No 15 | 15554 | 610340 | Central Maintenance | 3/1/1959 | 15,319 | 15,319 | Direct-S | - | 15,319 | - | - |
| 1973 | Reuse Tank; West | 15187 | 610320 | Bethune Point Plants # 1 | 12/1/1958 | 31,160 | 31,160 | Direct-S | - | 31,160 | - | - |
| 1974 | Reuse Tank; East | 15188 | 610320 | Bethune Point Plants # 1 | 12/1/1958 | 31,160 | 31,160 | Direct-S | - | 31,160 | - | - |
| 1975 | Lines; Sanitary Sewer | 26518 | 900111 | Infrastructure Assets - Utilities | 9/1/1958 | 19,548 | 19,548 | Direct-S | - | 19,548 | - | - |
| 1976 | Lines Distribution | 26650 | 900111 | Infrastructure Assets - Utilities | 9/1/1958 | 112,964 | 112,964 | Direct-W | 112,964 | - | - | - |
| 1977 | Lift Station No 5 | 15544 | 610340 | Central Maintenance | 9/1/1957 | 10,835 | 10,835 | Direct-S | - | 10,835 | - | - |
| 1978 | Lines; Sanitary Sewer | 26517 | 900111 | Infrastructure Assets - Utilities | 9/1/1957 | 89,936 | 89,936 | Direct-S | - | 89,936 | - | - |
| 1979 | Lines; Sanitary Sewer | 26517-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1957 | 22,193 | 22,193 | Direct-S | - | 22,193 | - | - |
| 1980 | Lines Distribution | 26649 | 900111 | Infrastructure Assets - Utilities | 9/1/1957 | 48,175 | 48,175 | Direct-W | 48,175 | - | - | - |
| 1981 | Lines Distribution | 26649-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1957 | 44,872 | 44,872 | Direct-W | 44,872 | - | - | - |
| 1982 | Mains; Raw Water 30 | 26512 | 900111 | Infrastructure Assets - Utilities | 2/1/1957 | 379,519 | 379,519 | Direct-W | 379,519 | - | - | - |
| 1983 | Lift Station No 20 | 15559 | 610340 | Central Maintenance | 1/1/1957 | 16,955 | 16,955 | Direct-S | - | 16,955 | - | - |
| 1984 | Lines; Sanitary Sewer | 26516 | 900111 | Infrastructure Assets - Utilities | 9/1/1956 | 62,241 | 62,241 | Direct-S | - | 62,241 | - | - |
| 1985 | Lines Distribution | 26648 | 900111 | Infrastructure Assets - Utilities | 9/1/1956 | 61,847 | 61,847 | Direct-W | 61,847 | - | - | - |
| 1986 | Lines Distribution | 26648-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1956 | 126,385 | 126,385 | Direct-W | 126,385 | - | - | - |
| 1987 | Lines Distribution | 26648-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1956 | 59,400 | 59,400 | Direct-W | 59,400 | - | - | - |
| 1988 | Lines; Sanitary Sewer | 26515 | 900111 | Infrastructure Assets - Utilities | 9/1/1955 | 59,994 | 59,994 | Direct-S | - | 59,994 | - | - |
| 1989 | Lines; Sanitary Sewer | 26515-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1955 | 52,582 | 52,582 | Direct-S | - | 52,582 | - | - |
| 1990 | Lines Distribution | 26647 | 900111 | Infrastructure Assets - Utilities | 9/1/1955 | 52,466 | 52,466 | Direct-W | 52,466 | - | - | - |
| 1991 | Lines Distribution | 26647-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1955 | 48,919 | 48,919 | Direct-W | 48,919 | - | - | - |
| 1992 | Lift Station No 23 | 15562 | 610340 | Central Maintenance | 5/1/1955 | 15,654 | 15,654 | Direct-S | - | 15,654 | - | - |
| 1993 | Lift Station No 36 | 15575 | 610340 | Central Maintenance | 5/1/1955 | 19,023 | 19,023 | Direct-S | - | 19,023 | - | - |
| 1994 | Lines; Sanitary Sewer | 26514 | 900111 | Infrastructure Assets - Utilities | 9/1/1954 | 21,907 | 21,907 | Direct-S | - | 21,907 | - | - |
| 1995 | Lines Distribution | 26646 | 900111 | Infrastructure Assets - Utilities | 9/1/1954 | 105,000 | 105,000 | Direct-W | 105,000 | - | - | - |
| 1996 | Lines Distribution | 26646-1 | 900111 | Infrastructure Assets - Utilities | 9/1/1954 | 91,480 | 91,480 | Direct-W | 91,480 | - | - | - |
| 1997 | Lines Distribution | 26646-2 | 900111 | Infrastructure Assets - Utilities | 9/1/1954 | 26,605 | 26,605 | Direct-W | 26,605 | - | - | - |
| 1998 | Lines Distribution | 26645 | 900111 | Infrastructure Assets - Utilities | 9/1/1953 | 5,395 | 5,395 | Direct-W | 5,395 | - | - | - |
| 1999 | Lines; Sanitary Sewer | 26513 | 900111 | Infrastructure Assets - Utilities | 12/1/1950 | 900,000 | 900,000 | Direct-S | - | 900,000 | - | - |
| 2000 | Lines; Sanitary Sewer | 26513-1 | 900111 | Infrastructure Assets - Utilities | 12/1/1950 | 900,000 | 900,000 | Direct-S | - | 900,000 | - | - |
| 2001 | Lines; Sanitary Sewer | 26513-2 | 900111 | Infrastructure Assets - Utilities | 12/1/1950 | 900,000 | 900,000 | Direct-S | - | 900,000 | - | - |
| 2002 | Lines; Sanitary Sewer | 26513-3 | 900111 | Infrastructure Assets - Utilities | 12/1/1950 | 75,120 | 75,120 | Direct-S | - | 75,120 | - | - |
| 2003 | Lines Distribution | 26644 | 900111 | Infrastructure Assets - Utilities | 12/1/1950 | 394,897 | 394,897 | Direct-W | 394,897 | - | - | - |
| 2004 | Lift Station N0 16 | 15555 | 610340 | Central Maintenance | 9/1/1950 | 3,578 | 3,578 | Direct-S | - | 3,578 | - | - |
| 2005 | Lift Station No 22 | 15561 | 610340 | Central Maintenance | 9/1/1950 | 2,226 | 2,226 | Direct-S | - | 2,226 | - | - |
| 2006 | Lift Station No 27 | 15566 | 610340 | Central Maintenance | 9/1/1950 | 6,498 | 6,498 | Direct-S | - | 6,498 | - | - |
| 2007 | Lift Station No 31 | 15570 | 610340 | Central Maintenance | 9/1/1950 | 10,734 | 10,734 | Direct-S | - | 10,734 | - | - |
| 2008 | Lift Station No 32 | 15571 | 610340 | Central Maintenance | 9/1/1950 | 6,498 | 6,498 | Direct-S | - | 6,498 | - | - |
| 2009 | Lift Station No 37 | 15576 | 610340 | Central Maintenance | 9/1/1950 | 2,805 | 2,805 | Direct-S | - | 2,805 | - | - |
| 2010 | Lift Station No 38 | 15577 | 610340 | Central Maintenance | 9/1/1950 | 4,315 | 4,315 | Direct-S | - | 4,315 | - | - |
| 2011 | Lift Station No 39 | 15578 | 610340 | Central Maintenance | 9/1/1950 | 6,498 | 6,498 | Direct-S | - | 6,498 | - | - |
| 2012 | Total Row Equipment | | | | | $ 131,047,339 | $ 129,213,140<br>129,213,140 | | $ 48,806,004 | $ 72,550,725 | $ 7,058,234 | $ 714,793 |
| 2013 | **Improvements - I411** | | | | | | | | | | | |
| 2014 | Isb Sanitary Sewer Force Main - Phase 1 | 41190 | 900111 | Infrastructure Assets - Utilities | 9/30/2017 | $ 454,341 | $ 454,341 | Direct-S | $ - | $ 454,341 | $ - | $ - |
| 2015 | Madison Ave Insituform | 41191 | 900111 | Infrastructure Assets - Utilities | 7/28/2017 | 26,904 | 26,904 | Pipe | 13,587 | 11,111 | 2,206 | - |
| 2016 | Orange Ave Roadway Improvements | 41193 | 900111 | Infrastructure Assets - Utilities | 6/14/2017 | 10,953,688 | 10,953,688 | Orange Ave. | 2,090,861 | 3,179,140 | 1,028,288 | - |
| 2017 | Lift Station 10 Capitalized Interest | 72880-2 | 900111 | Infrastructure Assets - Utilities | 6/14/2017 | 422,546 | 422,546 | Direct-S | - | 422,546 | - | - |
| 2018 | Thomasson Ave Water & Sewer Improvements | 41186 | 900111 | Infrastructure Assets - Utilities | 4/30/2017 | 112,926 | 112,926 | Pipe | 57,028 | 46,638 | 9,260 | - |
| 2019 | Potable Water System - Tomoka Town Center | 41181 | 900111 | Infrastructure Assets - Utilities | 1/27/2017 | 346,884 | 346,884 | Direct-W | 346,884 | - | - | - |
| 2020 | Gravity Sewer & Reclaimed Water System | 41182 | 900111 | Infrastructure Assets - Utilities | 1/27/2017 | 452,038 | 452,038 | Pipe | 228,279 | 186,692 | 37,067 | - |
| 2021 | Lift Station 9 | 15548-1 | 610340 | Central Maintenance | 9/30/2016 | 829,373 | 829,373 | Direct-S | - | 829,373 | - | - |
| 2022 | I-95 Utility Reinforcement | 41177 | 900111 | Infrastructure Assets - Utilities | 2/1/2016 | 270,629 | 270,629 | Pipe | 136,667 | 111,770 | 22,192 | - |
| 2023 | Lift Station 10 | 72880-1 | 610340 | Central Maintenance | 1/30/2016 | 19,666 | 19,666 | Direct-S | - | 19,666 | - | - |
| 2024 | Lift Station 10 | 72880 | 610340 | Central Maintenance | 9/30/2015 | 12,093,714 | 12,093,714 | Direct-S | - | 12,093,714 | - | - |
| 2025 | Lift Station No. 2 | 72853 | 610340 | Central Maintenance | 9/25/2015 | 676,733 | 676,733 | Direct-S | - | 676,733 | - | - |
| 2026 | Harney St Water Main Upgrade | 72817 | 900111 | Infrastructure Assets - Utilities | 8/21/2015 | 7,673 | 7,673 | Direct-W | 7,673 | - | - | - |
| 2027 | Mason Ave Utility Improvements | 72874 | 900111 | Infrastructure Assets - Utilities | 8/21/2015 | 216,210 | 216,210 | Pipe | 109,186 | 89,295 | 17,729 | - |
| 2028 | University Chlorine Booster Station | 72852 | 610240 | Ralph Brennan Water Plants # 2 | 5/22/2015 | 787,230 | 787,230 | Direct-W | 787,230 | - | - | - |
| 2029 | Lift Station - City Island | 35782-1 | 610340 | Central Maintenance | 3/18/2013 | 233,052 | 233,052 | Direct-S | - | 233,052 | - | - |
| 2030 | Fence For City Hall Parking Lot | 50062-2 | 600830 | Bldg Maint/Custodial | 7/1/2011 | 12,948 | - | Eliminate | - | - | - | - |
| 2031 | Fencing For Us 92 Wellfields | 70861-1 | 610240 | Ralph Brennan Water Plants # 2 | 5/11/2009 | 40,219 | 40,219 | Direct-W | 40,219 | - | - | - |
| 2032 | Fencing For Us 92 Wellfields | 70861 | 610240 | Ralph Brennan Water Plants # 2 | 5/11/2009 | 57,948 | 57,948 | Direct-W | 57,948 | - | - | - |
| 2033 | Safety Improvements | 70502 | 610240 | Ralph Brennan Water Plants # 2 | 8/29/2008 | 24,450 | 24,450 | Direct-W | 24,450 | - | - | - |
| 2034 | Replace Carpeting With Tile Floor | 68695 | 610100 | Water/Wastewater Admn | 1/18/2007 | 7,170 | - | Eliminate | - | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 2035 | Ras/Was Vfd Unit | 69400 | 610320 | Bethune Point Plants # 1 | 10/1/2006 | 220,000 | 220,000 | Direct-S | - | 220,000 | - | - |
| 2036 | Upgrade To Tv Inspection System | 69277 | 610350 | Wastewater Tv Inspection | 7/14/2006 | 60,729 | 60,729 | Direct-S | - | 60,729 | - | - |
| 2037 | Ridgewood Ave Sewer / Watermain Improvement | 67766-6 | 900111 | Infrastructure Assets - Utilities | 7/8/2006 | 183,215 | 183,215 | Pipe | 92,523 | 75,668 | 15,024 | - |
| 2038 | Live Oak Reuse System Improvement | 69002-1 | 900111 | Infrastructure Assets - Utilities | 5/24/2006 | 273,470 | 273,470 | Direct-R | - | - | 273,470 | - |
| 2039 | Westside Regional Ultraviolet Disinfection Facilities Improvement | 68988 | 610330 | Regional Wastwtr Plants # 2 | 9/30/2005 | 5,629,252 | 5,629,252 | Direct-S | - | 5,629,252 | - | - |
| 2040 | Bayless Reuse System Improvement | 68989 | 900111 | Infrastructure Assets - Utilities | 9/30/2005 | 74,461 | 74,461 | Direct-R | - | - | 74,461 | - |
| 2041 | Lpga Reuse System Improvement | 68990 | 900111 | Infrastructure Assets - Utilities | 9/30/2005 | 36,066 | 36,066 | Direct-R | - | - | 36,066 | - |
| 2042 | North Williamson Boulevard - Phase 2 & Clyde Morris | 68987 | 900111 | Infrastructure Assets - Utilities | 9/30/2005 | 1,337,882 | 1,337,882 | Pipe | 675,630 | 552,545 | 109,706 | - |
| 2043 | Reuse Water Main For El Dorado Ave | 68897 | 900111 | Infrastructure Assets - Utilities | 9/30/2005 | 54,312 | 54,312 | Direct-R | - | - | 54,312 | - |
| 2044 | South Peninsula Sewer Improvement | 69001 | 900111 | Infrastructure Assets - Utilities | 9/30/2005 | 8,160,644 | 8,160,644 | Direct-S | - | 8,160,644 | - | - |
| 2045 | Highridge Eastates Water And Sewer Improvement / Williamson | 68984 | 900111 | Infrastructure Assets - Utilities | 9/1/2005 | 1,760,050 | 1,760,050 | Pipe | 888,825 | 726,901 | 144,324 | - |
| 2046 | Sewer Force Main Lpga | 68896 | 900111 | Infrastructure Assets - Utilities | 6/10/2005 | 1,694,473 | 1,694,473 | Direct-S | - | 1,694,473 | - | - |
| 2047 | Live Oak Reuse System Improvement | 69002 | 900111 | Infrastructure Assets - Utilities | 6/3/2005 | 45,603 | 45,603 | Direct-R | - | - | 45,603 | - |
| 2048 | Highridge & S. Williamson Water & Sewer Improvement Isb/Penin | 68986 | 900111 | Infrastructure Assets - Utilities | 1/5/2005 | 124,636 | 124,636 | Pipe | 62,941 | 51,475 | 10,220 | - |
| 2049 | Tomoka Rd W/S Improvement | 68368 | 610240 | Ralph Brennan Water Plants # 2 | 9/10/2004 | 204,075 | 204,075 | Direct-W | 204,075 | - | - | - |
| 2050 | W. Regional W/S Sys Impr | 68371 | 610330 | Regional Wastwtr Plants # 2 | 5/20/2004 | 1,304,499 | 1,304,499 | Direct-S | - | 1,304,499 | - | - |
| 2051 | 200 Ft. Of Pipe 8" Hdpe Pipe | 68154 | 900111 | Infrastructure Assets - Utilities | 4/5/2004 | 13,675 | 13,675 | Pipe | 6,906 | 5,648 | 1,121 | - |
| 2052 | Variable Frequency Drive | 68363 | 610240 | Ralph Brennan Water Plants # 2 | 3/19/2004 | 46,455 | 46,455 | Direct-W | 46,455 | - | - | - |
| 2053 | Pipe & Fitting Upgrade | 68086 | 900111 | Infrastructure Assets - Utilities | 1/8/2004 | 7,021 | 7,021 | Pipe | 3,546 | 2,900 | 576 | - |
| 2054 | Bayless Reuse System Impr | 68372 | 900111 | Infrastructure Assets - Utilities | 12/30/2003 | 186,005 | 186,005 | Direct-R | - | - | 186,005 | - |
| 2055 | Variable Frequency Drive | 68361 | 610240 | Ralph Brennan Water Plants # 2 | 12/5/2003 | 127,026 | 127,026 | Direct-W | 127,026 | - | - | - |
| 2056 | Variable Frequency Drive | 68359 | 610240 | Ralph Brennan Water Plants # 2 | 12/5/2003 | 62,400 | 62,400 | Direct-W | 62,400 | - | - | - |
| 2057 | Variable Frequency Drive | 68360 | 610240 | Ralph Brennan Water Plants # 2 | 12/5/2003 | 135,260 | 135,260 | Direct-W | 135,260 | - | - | - |
| 2058 | Variable Frequency Drive | 68358 | 610240 | Ralph Brennan Water Plants # 2 | 12/5/2003 | 14,382 | 14,382 | Direct-W | 14,382 | - | - | - |
| 2059 | Variable Frequency Drive | 68357 | 610240 | Ralph Brennan Water Plants # 2 | 12/5/2003 | 7,785 | 7,785 | Direct-W | 7,785 | - | - | - |
| 2060 | W&S Water System Improv. Isb To Penninsula | 68374 | 900111 | Infrastructure Assets - Utilities | 10/4/2003 | 1,168,068 | 1,168,068 | Pipe | 589,874 | 482,412 | 95,782 | - |
| 2061 | School Street Water & Sewer Improvements | 68370 | 900111 | Infrastructure Assets - Utilities | 10/3/2003 | 200,000 | 200,000 | Pipe | 101,000 | 82,600 | 16,400 | - |
| 2062 | Ridgewood Sewer Main | 67766-3 | 900111 | Infrastructure Assets - Utilities | 9/30/2003 | 75,645 | 75,645 | Direct-S | - | 75,645 | - | - |
| 2063 | Ridgewood Sewer System Improvement | 67766 | 900111 | Infrastructure Assets - Utilities | 3/13/2003 | 60,264 | 60,264 | Direct-S | - | 60,264 | - | - |
| 2064 | Ridgewood Sewer System | 67766-4 | 900111 | Infrastructure Assets - Utilities | 1/17/2003 | 1,184,331 | 1,184,331 | Direct-S | - | 1,184,331 | - | - |
| 2065 | Water Main Sanitary Lpga Blvd | 17128-1 | 900111 | Infrastructure Assets - Utilities | 12/21/2002 | 1,589,740 | 1,589,740 | Direct-W | 1,589,740 | - | - | - |
| 2066 | Ridgewood Sewer System Improvement | 67766-5 | 900111 | Infrastructure Assets - Utilities | 12/5/2002 | 24,998 | 24,998 | Direct-S | - | 24,998 | - | - |
| 2067 | Dunn Avenue Extension | 67769 | 900111 | Infrastructure Assets - Utilities | 11/14/2002 | 603,615 | 603,615 | Pipe | 304,826 | 249,293 | 49,496 | - |
| 2068 | Sewer & Stormwater | 67112 | 900111 | Infrastructure Assets - Utilities | 10/4/2002 | 189,717 | 189,717 | Direct-S | - | 189,717 | - | - |
| 2069 | Ridgewood Sewer System Improvement | 67766-1 | 900111 | Infrastructure Assets - Utilities | 10/1/2002 | 1,745,579 | 1,745,579 | Direct-S | - | 1,745,579 | - | - |
| 2070 | Sewer Line Extension Ridgewood | 67766-2 | 900111 | Infrastructure Assets - Utilities | 10/1/2002 | 27,669 | 27,669 | Direct-S | - | 27,669 | - | - |
| 2071 | Fencing/Earl St Pump St | 41170 | 610240 | Ralph Brennan Water Plants # 2 | 3/21/2002 | 6,500 | 6,500 | Direct-W | 6,500 | - | - | - |
| 2072 | 10Ft Barrier Arm W/ Remote | 12443 | 610240 | Ralph Brennan Water Plants # 2 | 12/13/2001 | 5,798 | 5,798 | Direct-W | 5,798 | - | - | - |
| 2073 | Lighting` Truck Parking | 14360-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2001 | 7,866 | 7,866 | Direct-W | 7,866 | - | - | - |
| 2074 | 6' Cl Fence Around Isb Wtnk | 41164 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2001 | 6,749 | 6,749 | Direct-W | 6,749 | - | - | - |
| 2075 | Parking Area Sw Re-Use Bldg | 14360 | 610330 | Regional Wastwtr Plants # 2 | 9/20/2001 | 28,790 | 28,790 | Direct-S | - | 28,790 | - | - |
| 2076 | Parking Lot Reuse | 41162 | 610330 | Regional Wastwtr Plants # 2 | 9/6/2001 | 14,300 | 14,300 | Direct-S | - | 14,300 | - | - |
| 2077 | Fence W/Rollgate Wtr Dist | 41155 | 610250 | Water Distribution | 6/14/2001 | 2,150 | 2,150 | Direct-W | 2,150 | - | - | - |
| 2078 | Storm Drainage | 69989 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 564,109 | 564,109 | Direct-S | - | 564,109 | - | - |
| 2079 | Road Improvements | 69987 | 610330 | Regional Wastwtr Plants # 2 | 3/1/2001 | 1,508,617 | 1,508,617 | Direct-S | - | 1,508,617 | - | - |
| 2080 | Fence 108' | 41142 | 610340 | Central Maintenance | 11/13/2000 | 1,756 | 1,756 | Direct-S | - | 1,756 | - | - |
| 2081 | Fence; 400' 8' Chain Link; | 0 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/2000 | 21,075 | 21,075 | Direct-W | 21,075 | - | - | - |
| 2082 | Parking Area` Btld Wtr Area | 41165 | 610245 | Bottle Water | 10/1/2000 | 18,007 | 18,007 | Direct-W | 18,007 | - | - | - |
| 2083 | Fence; Dark Green Vinyl; Bp | 41132 | 610320 | Bethune Point Plants # 1 | 8/12/1999 | 11,454 | 11,454 | Direct-S | - | 11,454 | - | - |
| 2084 | 4 Deepwell; 1041 Indian La | 41133 | 610240 | Ralph Brennan Water Plants # 2 | 8/5/1999 | 1,210 | 1,210 | Direct-W | 1,210 | - | - | - |
| 2085 | Fuel Service Island W/4 Pum | 41119 | 600880 | Fleet Maintenance | 9/30/1998 | 132,308 | - | Eliminate | - | - | - | - |
| 2086 | 4 Deepwell; 1055 Indian L | 41106 | 610240 | Ralph Brennan Water Plants # 2 | 6/18/1998 | 1,380 | 1,380 | Direct-W | 1,380 | - | - | - |
| 2087 | Fence Around Well #5 | 40702-1 | 610240 | Ralph Brennan Water Plants # 2 | 4/23/1998 | 1,552 | 1,552 | Direct-W | 1,552 | - | - | - |
| 2088 | Fence; Marion St Employee P | 41101 | 610340 | Central Maintenance | 11/6/1997 | 1,508 | 1,508 | Direct-S | - | 1,508 | - | - |
| 2089 | Parking Lot; Marion St Empl | 41099 | 610250 | Water Distribution | 9/30/1997 | 35,874 | 35,874 | Direct-W | 35,874 | - | - | - |
| 2090 | Phase Ii Irrigation Reuse S | 41077-1 | 900100 | Infrastructure Assets - Gasb 34 | 9/30/1997 | 9,697 | 9,697 | Direct-R | - | - | 9,697 | - |
| 2091 | Reuse Irrigation System; Ri | 41096-1 | 900100 | Infrastructure Assets - Gasb 34 | 9/30/1997 | 16,954 | 16,954 | Direct-R | - | - | 16,954 | - |
| 2092 | 2 Deepwell @ 63'(Hook-Up | 41089 | 610340 | Central Maintenance | 7/24/1997 | 1,635 | 1,635 | Direct-S | - | 1,635 | - | - |
| 2093 | Irrigation System; Gateway | 41058-2 | 610230 | Reuse Distribution Division | 5/31/1997 | 55,410 | 55,410 | Direct-R | - | - | 55,410 | - |
| 2094 | 4 Deepwell | 41088 | 610340 | Central Maintenance | 5/15/1997 | 1,206 | 1,206 | Direct-S | - | 1,206 | - | - |
| 2095 | Gate & Gate Operator | 40376 | 610340 | Central Maintenance | 3/27/1997 | 2,800 | 2,800 | Direct-S | - | 2,800 | - | - |
| 2096 | Awning; Connecting (2) Buil | 41081 | 610150 | Regulatory Compliance | 2/6/1997 | 2,460 | 2,460 | LabTest | 861 | 1,599 | - | - |
| 2097 | Brennan Entrance Rd Imp-Acc | 41080-1 | 610240 | Ralph Brennan Water Plants # 2 | 12/31/1996 | 10,623 | 10,623 | Direct-W | 10,623 | - | - | - |
| 2098 | 2 Deep Well @Indian Lake R | 41084 | 610340 | Central Maintenance | 12/5/1996 | 1,236 | 1,236 | Direct-S | - | 1,236 | - | - |
| 2099 | Fence; 400' 8' Chain Link; | 41079 | 610240 | Ralph Brennan Water Plants # 2 | 9/26/1996 | 5,600 | 5,600 | Direct-W | 5,600 | - | - | - |
| 2100 | Brennan Entrance Rd Imp-Acc | 41080 | 610240 | Ralph Brennan Water Plants # 2 | 8/31/1996 | 141,331 | 141,331 | Direct-W | 141,331 | - | - | - |
| 2101 | Fence; Chain Link 480' Tham | 41073 | 610240 | Ralph Brennan Water Plants # 2 | 7/25/1996 | 6,137 | 6,137 | Direct-W | 6,137 | - | - | - |
| 2102 | Landscape/Irrigation; W/S P | 50219 | 600425 | Grounds Maintenance | 10/1/1995 | 5,560 | - | Eliminate | - | - | - | - |
| 2103 | Fence; Ls# 6' 9-Guage | 41062 | 610340 | Central Maintenance | 9/14/1995 | 2,279 | 2,279 | Direct-S | - | 2,279 | - | - |
| 2104 | Fence; 6' Chain Link; 119'; | 41021 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1994 | 1,685 | 1,685 | Direct-S | - | 1,685 | - | - |
| 2105 | Wet Well - Colunbia Plaza | 41013 | 610340 | Central Maintenance | 9/30/1994 | 63,178 | 63,178 | Direct-S | - | 63,178 | - | - |
| 2106 | Wet Well; Nova Rd | 41006 | 610340 | Central Maintenance | 9/30/1994 | 21,021 | 21,021 | Direct-S | - | 21,021 | - | - |
| 2107 | Wet Well - Pelican Bay Sout | 41012 | 610340 | Central Maintenance | 9/30/1994 | 11,878 | 11,878 | Direct-S | - | 11,878 | - | - |
| 2108 | Gate Operator | 40996-1 | 610320 | Bethune Point Plants # 1 | 8/18/1994 | 4,370 | 4,370 | Direct-S | - | 4,370 | - | - |
| 2109 | Fencing; Regional Plant | 41005 | 610330 | Regional Wastwtr Plants # 2 | 7/28/1994 | 19,879 | 19,879 | Direct-S | - | 19,879 | - | - |
| 2110 | Fence; Bpp | 41015 | 610320 | Bethune Point Plants # 1 | 2/24/1994 | 9,440 | 9,440 | Direct-S | - | 9,440 | - | - |
| 2111 | Chain Link Fence 143' | 40996 | 610320 | Bethune Point Plants # 1 | 5/12/1993 | 1,438 | 1,438 | Direct-S | - | 1,438 | - | - |
| 2112 | 8' Chain Link Fence West Of | 40970 | 610240 | Ralph Brennan Water Plants # 2 | 2/3/1993 | 4,580 | 4,580 | Direct-W | 4,580 | - | - | - |
| 2113 | Fence Around Municipal Golf | 35713 | 610230 | Reuse Distribution Division | 10/1/1992 | 1,500 | 1,500 | Direct-R | - | - | 1,500 | - |
| 2114 | Fence Around Pump Stat #30 | 35711 | 610230 | Reuse Distribution Division | 10/1/1992 | 2,200 | 2,200 | Direct-R | - | - | 2,200 | - |
| 2115 | Survey Costs For Wellfield | 50209-1 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1992 | 20,000 | 20,000 | Direct-W | 20,000 | - | - | - |
| 2116 | Electrical Service To Lift | 40935-2 | 610340 | Central Maintenance | 9/30/1990 | 8,382 | 8,382 | Direct-S | - | 8,382 | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 2117 | Lift Station No 54 | 16672 | 610340 | Central Maintenance | 9/30/1990 | 68,394 | 68,394 | Direct-S | - | 68,394 | - | - |
| 2118 | Fence - Lift Station #54 | 16672-1 | 610340 | Central Maintenance | 9/30/1990 | 1,000 | 1,000 | Direct-S | - | 1,000 | - | - |
| 2119 | Paving - Lift Station #54 | 16672-2 | 610340 | Central Maintenance | 9/30/1990 | 1,000 | 1,000 | Direct-S | - | 1,000 | - | - |
| 2120 | Landscaping - Lift Station | 16673-3 | 610340 | Central Maintenance | 9/30/1990 | 1,000 | 1,000 | Direct-S | - | 1,000 | - | - |
| 2121 | Lift Station No 26 | 40935 | 610340 | Central Maintenance | 9/30/1990 | 33,697 | 33,697 | Direct-S | - | 33,697 | - | - |
| 2122 | Paving -Lift Station #26 | 40935-1 | 610340 | Central Maintenance | 9/30/1990 | 46,805 | 46,805 | Direct-S | - | 46,805 | - | - |
| 2123 | Lift Station No 79 | 40942 | 610340 | Central Maintenance | 7/30/1990 | 38,860 | 38,860 | Direct-S | - | 38,860 | - | - |
| 2124 | Fence -Marion St Plant | 40948 | 610240 | Ralph Brennan Water Plants # 2 | 7/26/1990 | 1,386 | 1,386 | Direct-W | 1,386 | - | - | - |
| 2125 | Paving | 40611-2 | 610330 | Regional Wastwtr Plants # 2 | 5/24/1990 | 1,725 | 1,725 | Direct-S | - | 1,725 | - | - |
| 2126 | Lift Station No 81 | 40940 | 610340 | Central Maintenance | 3/1/1990 | 49,611 | 49,611 | Direct-S | - | 49,611 | - | - |
| 2127 | Fence -Lift Station #81 | 40940-1 | 610340 | Central Maintenance | 3/1/1990 | 1,000 | 1,000 | Direct-S | - | 1,000 | - | - |
| 2128 | Driveway - Lift Station #81 | 40940-2 | 610340 | Central Maintenance | 3/1/1990 | 2,000 | 2,000 | Direct-S | - | 2,000 | - | - |
| 2129 | Landscape - Lift Staton #81 | 40940-3 | 610340 | Central Maintenance | 3/1/1990 | 2,000 | 2,000 | Direct-S | - | 2,000 | - | - |
| 2130 | Well 12 | 40852 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2131 | Fence Around Well House - W | 40852-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2132 | Landscaping Around Well 12 | 40852-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2133 | Well 13 | 40853 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2134 | Fence Around Well House - W | 40853-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2135 | Landscaping Around Well 13 | 40853-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2136 | Well 14 | 40854 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2137 | Fence Around Well House - W | 40854-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2138 | Landscaping Around Well 14 | 40854-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2139 | Well 15 | 40855 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2140 | Fence Around Well House - W | 40855-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2141 | Landscaping Around Well 15 | 40855-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2142 | Well 16 | 40856 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2143 | Fence Around Well House - W | 40856-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2144 | Landscaping Around Well 16 | 40856-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2145 | Well 17 | 40857 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2146 | Fence Around Well House - W | 40857-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2147 | Landscaping Around Well 17 | 40857-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2148 | Well 18 | 40858 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2149 | Fence Around Well House - W | 40858-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2150 | Landscaping Around Well 18 | 40858-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2151 | Well 19 | 40859 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2152 | Fence Around Well House - W | 40859-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2153 | Landscaping Around Well 19 | 40859-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2154 | Well 20 | 40860 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2155 | Fence Around Well House - W | 40860-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2156 | Landscaping Around Well 20 | 40860-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2157 | Well 21 | 40861 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 48,315 | 48,315 | Direct-W | 48,315 | - | - | - |
| 2158 | Fence Around Well House - W | 40861-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 2,880 | 2,880 | Direct-W | 2,880 | - | - | - |
| 2159 | Landscaping Around Well 21 | 40861-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/21/1989 | 1,888 | 1,888 | Direct-W | 1,888 | - | - | - |
| 2160 | Fence | 40916 | 610340 | Central Maintenance | 12/7/1988 | 1,277 | 1,277 | Direct-S | - | 1,277 | - | - |
| 2161 | Irrigation System | 28999 | 900111 | Infrastructure Assets - Utilities | 9/1/1988 | 103,597 | - | Eliminate | - | - | - | - |
| 2162 | Discharge Head Unit | 40697-1 | 610240 | Ralph Brennan Water Plants # 2 | 11/1/1987 | 1,733 | 1,733 | Direct-W | 1,733 | - | - | - |
| 2163 | Fine Grading & Grassing | 40389-3 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 18,990 | 18,990 | Direct-W | 18,990 | - | - | - |
| 2164 | New Roadway | 40800 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 74,666 | 74,666 | Direct-W | 74,666 | - | - | - |
| 2165 | Outdoor Lighting | 40801 | 610240 | Ralph Brennan Water Plants # 2 | 7/1/1987 | 175,417 | 175,417 | Direct-W | 175,417 | - | - | - |
| 2166 | Sprinkler System | 40783 | 610340 | Central Maintenance | 9/1/1986 | 1,465 | 1,465 | Direct-S | - | 1,465 | - | - |
| 2167 | Chain Link Fence | 40782 | 610320 | Bethune Point Plants # 1 | 8/1/1986 | 4,565 | 4,565 | Direct-S | - | 4,565 | - | - |
| 2168 | Fence & Cantilever Gate | 40781 | 610330 | Regional Wastwtr Plants # 2 | 8/1/1986 | 2,251 | 2,251 | Direct-S | - | 2,251 | - | - |
| 2169 | Seawall | 40778 | 610320 | Bethune Point Plants # 1 | 7/1/1986 | 101,473 | 101,473 | Direct-S | - | 101,473 | - | - |
| 2170 | Landscaping | 40779 | 610340 | Central Maintenance | 6/1/1986 | 11,280 | 11,280 | Direct-S | - | 11,280 | - | - |
| 2171 | Grassing | 40773 | 610150 | Regulatory Compliance | 2/1/1986 | 2,544 | 2,544 | LabTest | 891 | 1,654 | - | - |
| 2172 | Parking Area | 40774 | 610150 | Regulatory Compliance | 2/1/1986 | 14,908 | 14,908 | LabTest | 5,218 | 9,690 | - | - |
| 2173 | Sign; Lighted | 40775 | 610150 | Regulatory Compliance | 2/1/1986 | 1,117 | 1,117 | LabTest | 391 | 726 | - | - |
| 2174 | Landscaping | 40760 | 610340 | Central Maintenance | 9/1/1985 | 4,738 | 4,738 | Direct-S | - | 4,738 | - | - |
| 2175 | Enlarged Pond Area | 40761 | 610330 | Regional Wastwtr Plants # 2 | 8/1/1985 | 79,540 | 79,540 | Direct-S | - | 79,540 | - | - |
| 2176 | Sod | 40762 | 610340 | Central Maintenance | 6/1/1985 | 16,535 | - | Eliminate | - | - | - | - |
| 2177 | Irrigation System | 40763 | 610340 | Central Maintenance | 6/1/1985 | 3,770 | - | Eliminate | - | - | - | - |
| 2178 | Paving | 40764 | 610340 | Central Maintenance | 6/1/1985 | 16,275 | - | Eliminate | - | - | - | - |
| 2179 | Fencing | 40765 | 610340 | Central Maintenance | 6/1/1985 | 8,297 | - | Eliminate | - | - | - | - |
| 2180 | Pipe & Coupling | 40708-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1984 | 2,550 | 2,550 | Direct-W | 2,550 | - | - | - |
| 2181 | Site Improvements | 40696 | 610330 | Regional Wastwtr Plants # 2 | 8/1/1984 | 125,735 | 125,735 | Direct-S | - | 125,735 | - | - |
| 2182 | Entrance Sign | 40736 | 610330 | Regional Wastwtr Plants # 2 | 8/1/1984 | 10,376 | 10,376 | Direct-S | - | 10,376 | - | - |
| 2183 | Well Improvements | 40735 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1983 | 9,562 | 9,562 | Direct-W | 9,562 | - | - | - |
| 2184 | West Well #3 | 40700 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1983 | 118,607 | 118,607 | Direct-W | 118,607 | - | - | - |
| 2185 | West Well #4 | 40701 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1983 | 118,022 | 118,022 | Direct-W | 118,022 | - | - | - |
| 2186 | West Well #5 | 40702 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1983 | 119,597 | 119,597 | Direct-W | 119,597 | - | - | - |
| 2187 | West Well #7 | 40704 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1983 | 119,068 | 119,068 | Direct-W | 119,068 | - | - | - |
| 2188 | West Well #8 | 40705 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1983 | 119,597 | 119,597 | Direct-W | 119,597 | - | - | - |
| 2189 | West Well #9 | 40706 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1983 | 119,597 | 119,597 | Direct-W | 119,597 | - | - | - |
| 2190 | West Well #10 | 40707 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1983 | 118,067 | 118,067 | Direct-W | 118,067 | - | - | - |
| 2191 | West Well #11 | 40708 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1983 | 118,704 | 118,704 | Direct-W | 118,704 | - | - | - |
| 2192 | Electrical Improvements | 40710 | 610320 | Bethune Point Plants # 1 | 9/1/1983 | 958,825 | 958,825 | Direct-S | - | 958,825 | - | - |
| 2193 | Fence | 40610-4 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 4,782 | 4,782 | Direct-S | - | 4,782 | - | - |
| 2194 | Paving | 40611-1 | 610330 | Regional Wastwtr Plants # 2 | 9/1/1983 | 167,378 | 167,378 | Direct-S | - | 167,378 | - | - |
| 2195 | Well Improvements | 40631-1 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1983 | 4,382 | 4,382 | Direct-W | 4,382 | - | - | - |
| 2196 | West Well #1 | 40697 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1982 | 49,351 | 49,351 | Direct-W | 49,351 | - | - | - |
| 2197 | West Well #2 | 40698 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1982 | 49,351 | 49,351 | Direct-W | 49,351 | - | - | - |
| 2198 | Road And Drive | 40664 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1982 | 3,390 | 3,390 | Direct-W | 3,390 | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount Water | Wastewater | Reclaimed | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2199 | Parking Lot Behind Bldg | 40665 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1982 | 8,774 | 8,774 | Direct-W | 8,774 | - | - | - |
| 2200 | Fence; Chain Link | 40610 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 22,105 | 22,105 | Direct-S | - | 22,105 | - | - |
| 2201 | Paving | 40611 | 610330 | Regional Wastwtr Plants # 2 | 11/1/1980 | 100,000 | 100,000 | Direct-S | - | 100,000 | - | - |
| 2202 | Paving; Parking Lot | 40373-1 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1980 | 7,870 | 7,870 | Direct-W | 7,870 | - | - | - |
| 2203 | Well #49 | 40631 | 610240 | Ralph Brennan Water Plants # 2 | 4/1/1980 | 17,636 | 17,636 | Direct-W | 17,636 | - | - | - |
| 2204 | Fence; Chain Link | 40501-1 | 200622 | Central Stores | 7/1/1979 | 1,600 | 1,600 | IndirectCost | - | - | - | 1,600 |
| 2205 | Materials; Repairs | 40382-2 | 610240 | Ralph Brennan Water Plants # 2 | 9/1/1978 | 1,185 | 1,185 | Direct-W | 1,185 | - | - | - |
| 2206 | Paving | 40390 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1976 | 73,966 | 73,966 | Direct-W | 73,966 | - | - | - |
| 2207 | Well No. 46 | 40382 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 6,911 | 6,911 | Direct-W | 6,911 | - | - | - |
| 2208 | Well No. 46 | 40382-1 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 1,283 | 1,283 | Direct-W | 1,283 | - | - | - |
| 2209 | Well No. 47 | 40383 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 6,911 | 6,911 | Direct-W | 6,911 | - | - | - |
| 2210 | Well No. 47 | 40383-1 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 1,283 | 1,283 | Direct-W | 1,283 | - | - | - |
| 2211 | Well No. 48 | 40384 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 6,911 | 6,911 | Direct-W | 6,911 | - | - | - |
| 2212 | Well No. 48 | 40384-1 | 610240 | Ralph Brennan Water Plants # 2 | 10/1/1973 | 1,283 | 1,283 | Direct-W | 1,283 | - | - | - |
| 2213 | Paving; Marion St. | 40373 | 610250 | Water Distribution | 9/1/1972 | 2,953 | 2,953 | Direct-W | 2,953 | - | - | - |
| 2214 | Well; #45 | 40360-1 | 610240 | Ralph Brennan Water Plants # 2 | 1/1/1967 | 1,283 | 1,283 | Direct-W | 1,283 | - | - | - |
| 2215 | Well; 6; Bethune Point | 40364 | 610320 | Bethune Point Plants # 1 | 12/1/1950 | 1,454 | 1,454 | Direct-S | - | 1,454 | - | - |
| 2216 | Total Row Improvements | | | | | $ 63,506,912 | $ 63,200,452 | | $ 11,128,108 | $ 45,100,275 | $ 2,315,068 | $ 1,600 |
| 2217 | **Vehicles - V411** | | | | | | | | | | | |
| 2218 | 2017 Chevy Silverado | 5707 | 610250 | Water Distribution | 7/21/2017 | $ 26,234 | $ - | Eliminate | $ - | $ - | $ - | $ - |
| 2219 | 2017 Ram 2 Door Dump Truck | 5733 | 610360 | Sanitary Sewer Maint | 6/30/2017 | 43,809 | - | Eliminate | - | - | - | - |
| 2220 | 2017 Gmc Pick-Up Truck | 5701 | 610250 | Water Distribution | 4/14/2017 | 20,359 | - | Eliminate | - | - | - | - |
| 2221 | Backhoe | 5687 | 610360 | Sanitary Sewer Maint | 3/17/2017 | 131,530 | - | Eliminate | - | - | - | - |
| 2222 | Mini Hyd Excavator | 5688 | 610360 | Sanitary Sewer Maint | 3/17/2017 | 42,075 | - | Eliminate | - | - | - | - |
| 2223 | 2016 Chevy Utility Body Truck | 5674 | 610250 | Water Distribution | 3/10/2017 | 48,322 | - | Eliminate | - | - | - | - |
| 2224 | 2016 Chevy Utility Body Truck | 5675 | 610250 | Water Distribution | 3/3/2017 | 48,322 | - | Eliminate | - | - | - | - |
| 2225 | 2016 Chevy 3500 | 5647 | 610340 | Central Maintenance | 12/2/2016 | 58,231 | - | Eliminate | - | - | - | - |
| 2226 | 2016 Chevy Silverado | 5634 | 610250 | Water Distribution | 9/30/2016 | 27,335 | - | Eliminate | - | - | - | - |
| 2227 | 2016 Chevy Silverado | 5649 | 610250 | Water Distribution | 9/30/2016 | 36,271 | - | Eliminate | - | - | - | - |
| 2228 | 2016 Nissan Cargo Van | 5643 | 610230 | Reuse Distribution Division | 9/23/2016 | 18,901 | - | Eliminate | - | - | - | - |
| 2229 | 2015 Chevy 3500 With Lift Gate | 5582 | 610320 | Bethune Point Plants # 1 | 9/23/2016 | 37,389 | - | Eliminate | - | - | - | - |
| 2230 | 2016 Chevy Dump Truck | 5644 | 610360 | Sanitary Sewer Maint | 9/23/2016 | 35,393 | - | Eliminate | - | - | - | - |
| 2231 | 2016 Chevy Traverse | 5638 | 610150 | Regulatory Compliance | 9/9/2016 | 25,617 | - | Eliminate | - | - | - | - |
| 2232 | 2016 Chevy Traverse | 5637 | 610200 | Utilities Engineering | 9/9/2016 | 25,617 | - | Eliminate | - | - | - | - |
| 2233 | 2016 Chevy 2500 | 5630 | 610240 | Ralph Brennan Water Plants # 2 | 9/2/2016 | 25,889 | - | Eliminate | - | - | - | - |
| 2234 | 2016 Chevy 3500 | 5629 | 610330 | Regional Wastwtr Plants # 2 | 9/2/2016 | 27,335 | - | Eliminate | - | - | - | - |
| 2235 | 2016 Chevy 3500 | 5620 | 610250 | Water Distribution | 8/5/2016 | 27,335 | - | Eliminate | - | - | - | - |
| 2236 | 2016 Chevy Pick Up | 5609 | 610320 | Bethune Point Plants # 1 | 8/5/2016 | 21,596 | - | Eliminate | - | - | - | - |
| 2237 | 2016 Chevy Van | 5610 | 610340 | Central Maintenance | 8/5/2016 | 22,362 | - | Eliminate | - | - | - | - |
| 2238 | 2016 Nissan Cargo Van | 5603 | 610150 | Regulatory Compliance | 7/15/2016 | 18,901 | - | Eliminate | - | - | - | - |
| 2239 | Chevy Express Cargo Van | 5592 | 610240 | Ralph Brennan Water Plants # 2 | 6/17/2016 | 26,284 | - | Eliminate | - | - | - | - |
| 2240 | 2016 Ra With Crane | 5590 | 610340 | Central Maintenance | 6/3/2016 | 73,797 | - | Eliminate | - | - | - | - |
| 2241 | Backhoe | 5585 | 610250 | Water Distribution | 5/6/2016 | 107,914 | - | Eliminate | - | - | - | - |
| 2242 | Backhoe | 5586 | 610250 | Water Distribution | 5/6/2016 | 109,914 | - | Eliminate | - | - | - | - |
| 2243 | Chevy 3500 Hd | 5577 | 610330 | Regional Wastwtr Plants # 2 | 4/8/2016 | 37,162 | - | Eliminate | - | - | - | - |
| 2244 | Chevy Silverado | 5576 | 610330 | Regional Wastwtr Plants # 2 | 3/18/2016 | 33,890 | - | Eliminate | - | - | - | - |
| 2245 | Chevy Silverado | 5560 | 200520 | Meter Services | 2/26/2016 | 33,889 | - | Eliminate | - | - | - | - |
| 2246 | Chevy Silverado | 5562 | 200520 | Meter Services | 2/26/2016 | 33,889 | - | Eliminate | - | - | - | - |
| 2247 | Chevy Silverado | 5564 | 200520 | Meter Services | 2/26/2016 | 33,890 | - | Eliminate | - | - | - | - |
| 2248 | Chevy Exp Van | 5514 | 610230 | Reuse Distribution Division | 12/11/2015 | 21,293 | - | Eliminate | - | - | - | - |
| 2249 | Chevy Exp Van | 5506 | 610360 | Sanitary Sewer Maint | 12/11/2015 | 26,800 | - | Eliminate | - | - | - | - |
| 2250 | Chevy Silverado | 5507 | 200520 | Meter Services | 11/13/2015 | 24,816 | - | Eliminate | - | - | - | - |
| 2251 | Chevy Silverado | 5559 | 200520 | Meter Services | 10/30/2015 | 33,890 | - | Eliminate | - | - | - | - |
| 2252 | Chevy Silverado | 5505 | 610100 | Water/Wastewater Admn | 10/30/2015 | 25,916 | - | Eliminate | - | - | - | - |
| 2253 | 2015 Chevy Silverado | 5493 | 610360 | Sanitary Sewer Maint | 9/25/2015 | 25,916 | - | Eliminate | - | - | - | - |
| 2254 | 2015 Chevy Express Cargo Van | 5443 | 610230 | Reuse Distribution Division | 5/1/2015 | 22,037 | - | Eliminate | - | - | - | - |
| 2255 | Polaris Ranger Atv | 5246 | 610150 | Regulatory Compliance | 9/12/2012 | 10,557 | - | Eliminate | - | - | - | - |
| 2256 | 2012 Chevy Silverado Pickup | 5218 | 200520 | Meter Services | 10/1/2011 | 26,882 | - | Eliminate | - | - | - | - |
| 2257 | Liftmore Crane Installed On Vehicle #4948 | 4948-1 | 610240 | Ralph Brennan Water Plants # 2 | 6/25/2010 | 3,957 | - | Eliminate | - | - | - | - |
| 2258 | 2009 Chevy Malibu | 5045 | 200210 | Accounting | 6/4/2009 | 23,342 | - | Eliminate | - | - | - | - |
| 2259 | Trail King Tk20Lp Trailer | 5032 | 610250 | Water Distribution | 4/24/2009 | 16,811 | - | Eliminate | - | - | - | - |
| 2260 | Body` Crane And Liftgate Installation | 4984-1 | 610340 | Central Maintenance | 11/25/2008 | 22,850 | - | Eliminate | - | - | - | - |
| 2261 | 2008 Ford Cab & Chassis | 4984 | 610340 | Central Maintenance | 9/30/2008 | 17,803 | - | Eliminate | - | - | - | - |
| 2262 | 2008 Chevy Silverado 3500 | 4948 | 610240 | Ralph Brennan Water Plants # 2 | 9/27/2007 | 26,793 | - | Eliminate | - | - | - | - |
| 2263 | 2007 Gmc 2500Hd Pick Up Truck | 4843 | 610360 | Sanitary Sewer Maint | 4/20/2007 | 18,443 | - | Eliminate | - | - | - | - |
| 2264 | Jlg Trailer W/Hydraulic Controls | 4817 | 610360 | Sanitary Sewer Maint | 2/22/2007 | 12,500 | - | Eliminate | - | - | - | - |
| 2265 | 2007 Ford F-350 Cab & Chassis | 4802 | 200520 | Meter Services | 11/17/2006 | 24,558 | - | Eliminate | - | - | - | - |
| 2266 | Chevrolet Silverado White | 4725 | 610360 | Sanitary Sewer Maint | 6/2/2006 | 18,243 | - | Eliminate | - | - | - | - |
| 2267 | Vac Con Sewer Cleaner Model Number Vpd3611Lha/1300 | 4701 | 610350 | Wastewater Tv Inspection | 1/27/2006 | 208,613 | - | Eliminate | - | - | - | - |
| 2268 | Venco Vc6620-Dm Scissor Hoist | 4387-2 | 610250 | Water Distribution | 1/6/2006 | 5,486 | - | Eliminate | - | - | - | - |
| 2269 | Hoqeg5000Xk1A Honda Generator | 4669 | 610240 | Ralph Brennan Water Plants # 2 | 7/11/2005 | 1,629 | - | Eliminate | - | - | - | - |
| 2270 | 2005 Chevrolet Colorado White | 4656 | 610340 | Central Maintenance | 6/22/2005 | 13,390 | - | Eliminate | - | - | - | - |
| 2271 | 2005 Chevrolet Colorado 4X4 4Door Creww Cab Includes Line-X | 4651 | 610240 | Ralph Brennan Water Plants # 2 | 6/14/2005 | 19,779 | - | Eliminate | - | - | - | - |
| 2272 | 2002 Gmc Dually Bed | 4263-1 | 610250 | Water Distribution | 3/30/2005 | 1,500 | - | Eliminate | - | - | - | - |
| 2273 | 2005 Ottawa C-30 Offroad | 4592 | 610330 | Regional Wastwtr Plants # 2 | 12/17/2004 | 52,258 | - | Eliminate | - | - | - | - |
| 2274 | 2004 Chevrolet 2500 Pick Up | 4507 | 610150 | Regulatory Compliance | 4/23/2004 | 16,216 | - | Eliminate | - | - | - | - |
| 2275 | 2004 Chevrolet 2500 Pick | 4509 | 610320 | Bethune Point Plants # 1 | 4/23/2004 | 16,216 | - | Eliminate | - | - | - | - |
| 2276 | 2004 Chevrolet 2500 Pick Up | 4508 | 610330 | Regional Wastwtr Plants # 2 | 4/16/2004 | 16,216 | - | Eliminate | - | - | - | - |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Water | Wastewater | Reclaimed | Indirect |
| 2277 | 2004 Chevrolet 22500 Pick Up | 4506 | 610320 | Bethune Point Plants # 1 | 4/13/2004 | 16,216 | - | Eliminate | - | - | - | - |
| 2278 | 2003 Chevrolet Truck Cc4500 | 4388 | 610250 | Water Distribution | 7/15/2003 | 28,043 | - | Eliminate | - | - | - | - |
| 2279 | Caterpiller 262 Skid Steer | 4383 | 610250 | Water Distribution | 7/3/2003 | 31,256 | - | Eliminate | - | - | - | - |
| 2280 | Chevrolet 2003 Cc7C042 | 4387 | 610250 | Water Distribution | 7/2/2003 | 48,292 | - | Eliminate | - | - | - | - |
| 2281 | Chevrolet Silverado 2003 | 4376 | 610340 | Central Maintenance | 5/15/2003 | 25,108 | - | Eliminate | - | - | - | - |
| 2282 | 2003 Sonoma Truck Gmc | 4367 | 200520 | Meter Services | 5/1/2003 | 14,424 | - | Eliminate | - | - | - | - |
| 2283 | 2003 Chevy Silverado Truck | 4364 | 610150 | Regulatory Compliance | 5/1/2003 | 21,776 | - | Eliminate | - | - | - | - |
| 2284 | 2003 Chevy Silverado Truck | 4363 | 610150 | Regulatory Compliance | 5/1/2003 | 21,776 | - | Eliminate | - | - | - | - |
| 2285 | Sterling Dump Truck | 4315 | 610240 | Ralph Brennan Water Plants # 2 | 1/23/2003 | 94,796 | - | Eliminate | - | - | - | - |
| 2286 | Caterpillar Forklift | 4287 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2002 | 21,689 | - | Eliminate | - | - | - | - |
| 2287 | Gmc Sierra | 4220 | 200520 | Meter Services | 6/13/2002 | 23,239 | - | Eliminate | - | - | - | - |
| 2288 | Gmc Sonoma | 4218 | 200520 | Meter Services | 6/13/2002 | 14,486 | - | Eliminate | - | - | - | - |
| 2289 | Gmc Sierra | 4263 | 610250 | Water Distribution | 6/13/2002 | 23,239 | - | Eliminate | - | - | - | - |
| 2290 | Gmc Sierra | 4264 | 610250 | Water Distribution | 6/13/2002 | 23,239 | - | Eliminate | - | - | - | - |
| 2291 | Gmc Sonoma | 4217 | 610250 | Water Distribution | 6/13/2002 | 14,631 | - | Eliminate | - | - | - | - |
| 2292 | Chevy Silverado | 4222 | 610230 | Reuse Distribution Division | 5/2/2002 | 23,023 | - | Eliminate | - | - | - | - |
| 2293 | 430D Backhoe Loader | 4211 | 610320 | Bethune Point Plants # 1 | 5/2/2002 | 78,661 | - | Eliminate | - | - | - | - |
| 2294 | 5 Ton Yellow Trailer | 4194 | 610360 | Sanitary Sewer Maint | 3/7/2002 | 3,977 | - | Eliminate | - | - | - | - |
| 2295 | 25 Kw Diesel Generator | 4169 | 610340 | Central Maintenance | 1/31/2002 | 10,659 | - | Eliminate | - | - | - | - |
| 2296 | Bobcat 3570 Hydr Breaker | 69918 | 610230 | Reuse Distribution Division | 9/20/2001 | 7,813 | - | Eliminate | - | - | - | - |
| 2297 | 2001 Gmc Jet Rodder | 4033 | 610350 | Wastewater Tv Inspection | 6/14/2001 | 101,553 | - | Eliminate | - | - | - | - |
| 2298 | Chevy Silverado | 4097 | 600300 | Traffic Engineering | 6/7/2001 | 15,569 | - | Eliminate | - | - | - | - |
| 2299 | 2001 Chevy Silverado | 4084 | 200520 | Meter Services | 5/24/2001 | 14,989 | - | Eliminate | - | - | - | - |
| 2300 | Vibratory Rammer Wacker | 4089 | 610250 | Water Distribution | 5/24/2001 | 3,581 | - | Eliminate | - | - | - | - |
| 2301 | Tiger Vac Trailer | 4020 | 610230 | Reuse Distribution Division | 4/5/2001 | 64,900 | - | Eliminate | - | - | - | - |
| 2302 | Sewer Video Insp Sys | 3993 | 610350 | Wastewater Tv Inspection | 12/21/2000 | 111,697 | - | Eliminate | - | - | - | - |
| 2303 | 2000 Chevy Blazer | 3819 | 610150 | Regulatory Compliance | 10/1/2000 | 22,466 | - | Eliminate | - | - | - | - |
| 2304 | Gator 6 X 4 Diesel | 3849 | 610320 | Bethune Point Plants # 1 | 10/1/2000 | 8,142 | - | Eliminate | - | - | - | - |
| 2305 | 2000 Chevy Impala | 3821 | 610330 | Regional Wastwtr Plants # 2 | 10/1/2000 | 22,102 | - | Eliminate | - | - | - | - |
| 2306 | 4-In-1 Bucket Installed | 3586-2 | 610330 | Regional Wastwtr Plants # 2 | 10/1/2000 | 9,400 | - | Eliminate | - | - | - | - |
| 2307 | Diesel Generator | 69916 | 610340 | Central Maintenance | 10/1/2000 | 13,840 | - | Eliminate | - | - | - | - |
| 2308 | 2000 Gmc Top Kick | 3817 | 610360 | Sanitary Sewer Maint | 10/1/2000 | 38,137 | - | Eliminate | - | - | - | - |
| 2309 | Plate Compactor | 3902 | 610250 | Water Distribution | 8/17/2000 | 1,460 | 1,460 | Eliminate | - | - | - | - |
| 2310 | Trailer (Bobcarrier) | 3627 | 610230 | Reuse Distribution Division | 4/22/1999 | 3,100 | - | Eliminate | - | - | - | - |
| 2311 | Yale Fork Lift; Cat Forklift | 3615 | 610250 | Water Distribution | 3/11/1999 | 13,792 | - | Eliminate | - | - | - | - |
| 2312 | Caterpillar 436C Backhoe | 3586 | 610330 | Regional Wastwtr Plants # 2 | 1/7/1999 | 75,511 | - | Eliminate | - | - | - | - |
| 2313 | Honda Em2500 Generator | 3484 | 610250 | Water Distribution | 6/11/1998 | 1,138 | 1,138 | Eliminate | - | - | - | - |
| 2314 | Honda Em2500 Generator | 3485 | 610250 | Water Distribution | 6/11/1998 | 1,138 | 1,138 | Eliminate | - | - | - | - |
| 2315 | Hydraulic Lift Gate | 3539 | 610340 | Central Maintenance | 6/11/1998 | 2,086 | - | Eliminate | - | - | - | - |
| 2316 | Generatore; Honda 3500 Watt | 3491 | 610360 | Sanitary Sewer Maint | 4/30/1998 | 1,607 | - | Eliminate | - | - | - | - |
| 2317 | Caterpillar 416C Backhoe/Lo | 2973 | 610250 | Water Distribution | 3/18/1998 | 60,961 | - | Eliminate | - | - | - | - |
| 2318 | Pump; Thompson 6 Trash | 2898 | 610340 | Central Maintenance | 4/10/1997 | 9,918 | - | Eliminate | - | - | - | - |
| 2319 | 1996 Trojan Lawn Trailer W/ | 2839 | 610360 | Sanitary Sewer Maint | 12/19/1996 | 2,000 | - | Eliminate | - | - | - | - |
| 2320 | 1996 Gmc Step-Van | 2795 | 610350 | Wastewater Tv Inspection | 9/5/1996 | 29,219 | - | Eliminate | - | - | - | - |
| 2321 | Telescopic Materials Handle | 2688 | 610330 | Regional Wastwtr Plants # 2 | 1/4/1996 | 70,795 | - | Eliminate | - | - | - | - |
| 2322 | Tractor; 1994 Ford 4630 | 3388 | 610340 | Central Maintenance | 11/3/1994 | 11,499 | - | Eliminate | - | - | - | - |
| 2323 | Truck; Dump 1995 Ford Lnt 8 | 3378 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1994 | 72,786 | - | Eliminate | - | - | - | - |
| 2324 | Truck; 1995 Ford F800 Crew | 3363 | 610250 | Water Distribution | 9/29/1994 | 40,245 | - | Eliminate | - | - | - | - |
| 2325 | Truck; 1995 Ford F800 Flat | 3372 | 610360 | Sanitary Sewer Maint | 9/29/1994 | 32,185 | - | Eliminate | - | - | - | - |
| 2326 | Truck; Dump 1994 Ford Lnt 8 | 3352 | 610330 | Regional Wastwtr Plants # 2 | 8/11/1994 | 59,107 | - | Eliminate | - | - | - | - |
| 2327 | Pallet Forks | 3235 | 610360 | Sanitary Sewer Maint | 1/20/1994 | 1,085 | | Eliminate | - | - | - | - |
| 2328 | Light Tower; Magnum Portabl | 3185 | 610250 | Water Distribution | 9/30/1993 | 8,817 | - | Eliminate | - | - | - | - |
| 2329 | Truck; Dump 1994 Ford Tande | 3202 | 610330 | Regional Wastwtr Plants # 2 | 9/30/1993 | 59,983 | - | Eliminate | - | - | - | - |
| 2330 | Ez Go 60 Utility Vehicle | 3114 | 610320 | Bethune Point Plants # 1 | 5/19/1993 | 3,425 | - | Eliminate | - | - | - | - |
| 2331 | Mower; Grass | 2259 | 610340 | Central Maintenance | 9/30/1990 | 4,305 | - | Eliminate | - | - | - | - |
| 2332 | Tractor Ford 1710 | 1565 | 610330 | Regional Wastwtr Plants # 2 | 5/1/1987 | 6,491 | - | Eliminate | - | - | - | - |
| 2333 | Generator Set;45Kw | 1165 | 610340 | Central Maintenance | 4/1/1986 | 13,700 | - | Eliminate | - | - | - | - |
| 2334 | Pump; Trash 6; Thompson | 1567 | 610340 | Central Maintenance | 4/1/1982 | 6,897 | - | Eliminate | - | - | - | - |
| 2335 | Pump Wellpoint 6 | 1431 | 610360 | Sanitary Sewer Maint | 1/1/1982 | 10,500 | - | Eliminate | - | - | - | - |
| 2336 | Trailer; Lube | 1921 | 610330 | Regional Wastwtr Plants # 2 | 6/1/1980 | 6,728 | - | Eliminate | - | - | - | - |
| 2337 | Total Row Vehicles | | | | | $ 3,597,361 | $ 3,736 | | $ - | $ - | $ - | $ - |
| 2338 | **Adjustments** | | | | | | | | | | | |
| 2339 | DTS Lift Station | 60024 | 610330 | Regional Wastwtr Plants # 2 | 9/30/2018 | $ 176,698 | $ 176,698 | Direct-S | $ - | $ 176,698 | $ - | $ - |
| 2340 | Blower for Bardenpho | 73404 | 610320 | Bethune Point Plants # 1 | 9/30/2018 | 119,896 | 119,896 | Direct-S | - | 119,896 | - | - |
| 2341 | Blower for Bardenpho | 73405 | 610320 | Bethune Point Plants # 1 | 9/30/2018 | 119,958 | 119,958 | Direct-S | - | 119,958 | - | - |
| 2342 | Blower for Bardenpho | 73406 | 610320 | Bethune Point Plants # 1 | 9/30/2018 | 119,653 | 119,653 | Direct-S | - | 119,653 | - | - |
| 2343 | Filter Flume Mixer | 73565 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2018 | 129,931 | 129,931 | Direct-W | 129,931 | - | - | - |
| 2344 | Orange Avenue Roadwa | 41193-3 | 900111 | Infrastructure Assets - Utilities | 9/30/2018 | 143,359 | 143,359 | Eliminate | - | - | - | - |
| 2345 | Halifax River Forcem | 41200 | 900100 | Infrastructure Assets - Gasb 34 | 9/30/2018 | 3,507,894 | 3,507,894 | Direct-S | - | 3,507,894 | - | - |
| 2346 | Halifax River Forcem | 41200-1 | 900100 | Infrastructure Assets - Gasb 34 | 9/30/2018 | 1,750,000 | 1,750,000 | Direct-S | - | 1,750,000 | - | - |
| 2347 | reuse Storage Tank | 41201 | 610230 | Reuse Distribution Division | 9/30/2018 | 1,133,456 | 1,133,456 | Direct-R | - | - | 1,133,456 | - |
| 2348 | reuse Storage Tank | 41201-1 | 610230 | Reuse Distribution Division | 9/30/2018 | 511,494 | 511,494 | Direct-R | - | - | 511,494 | - |
| 2349 | Reuse Water Main - V | 41202 | 610230 | Reuse Distribution Division | 9/30/2018 | 504,859 | 504,859 | Direct-R | - | - | 504,859 | - |
| 2350 | Reuse Pump station | 41203 | 610230 | Reuse Distribution Division | 9/30/2018 | 1,355,831 | 1,355,831 | Direct-R | - | - | 1,355,831 | - |
| 2351 | Reuse Pump station | 41203-1 | 610230 | Reuse Distribution Division | 9/30/2018 | 612,431 | 612,431 | Direct-R | - | - | 612,431 | - |
| 2352 | ISB/RED John Dr Util | 41210 | 900100 | Infrastructure Assets - Gasb 34 | 9/30/2018 | 585,738 | 585,738 | Eliminate | - | - | - | - |
| 2353 | Lift Station 4 | 60022 | 610340 | Central Maintenance | 9/30/2019 | 799,852 | 799,852 | Direct-S | - | 799,852 | - | - |
| 2354 | Drive For Softener # | 73701 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2019 | 187,728 | 187,728 | Direct-W | 187,728 | - | - | - |
| 2355 | Turbine and Influent | 73702 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2019 | 189,455 | 189,455 | Direct-W | 189,455 | - | - | - |
| 2356 | Coating on Softener | 73703 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2019 | 328,000 | 328,000 | Direct-W | 328,000 | - | - | - |

Table 3-1

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount Water | Wastewater | Reclaimed | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2357 | Rake Drive for Sludg | 73704 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2019 | 132,844 | 132,844 | Direct-W | 132,844 | - | - | - |
| 2358 | Clarifier #3 Drive & | 73716 | 610240 | Ralph Brennan Water Plants # 2 | 9/30/2019 | 652,678 | 652,678 | Direct-W | 652,678 | - | - | - |
| 2359 | Williamson Blvd reuse | 41216 | 610230 | Reuse Distribution Division | 9/30/2019 | 829,040 | 829,040 | Direct-R | - | - | 829,040 | - |
| 2360 | Williamson Blvd reuse | 41216-1 | 610230 | Reuse Distribution Division | 9/30/2019 | 326,279 | 326,279 | Direct-R | - | - | 326,279 | - |
| 2361 | Bennet Swamp Aquifer | 71405-1 | 610330 | Regional Wastwtr Plants # 2 | 9/30/2019 | 3,441,364 | 3,441,364 | Direct-S | - | 3,441,364 | - | - |
| 2362 | Bennet Swamp Aquifer | 71405-2 | 610330 | Regional Wastwtr Plants # 2 | 9/30/2019 | 396,388 | 396,388 | Direct-S | - | 396,388 | - | - |
| | Total Adjustments | | | | | $ 18,054,826 | $ 18,054,826 | | $ 1,620,636 | $ 10,431,703 | $ 5,273,390 | $ - |
| 2338 | Total Asset Funds | | | | | $ 278,859,210 | $ 271,755,099 | | $ 75,850,565 | $ 170,143,634 | $ 19,256,511 | $ 1,032,771 |
| 2363 | **Capital Improvement Plan** | | | | | | | | | | | |
| 2364 | Fund 412 | | | | | | | | | | | |
| 2365 | DEBT ERP SYSTEM | N/A | N/A | N/A | N/A | $ 1,321,926 | $ 1,321,926 | Direct-W | $ 1,321,926 | $ - | $ - | $ - |
| 2366 | MLK FROM ISB TO ORANGE AVE | N/A | N/A | N/A | N/A | 386,569 | 386,569 | Pipe | 195,217 | 159,653 | 31,699 | - |
| 2367 | DEBTAUTO METER READING PROG | N/A | N/A | N/A | N/A | 254,744 | 254,744 | Direct-W | 254,744 | - | - | - |
| 2368 | WILLIAMSON BLVD REUSEPSC | N/A | N/A | N/A | N/A | 6,455 | 6,455 | Pipe | 3,260 | 2,666 | 529 | - |
| 2369 | BETHUNE WRF UV PARTS REPLACE | N/A | N/A | N/A | N/A | 76,359 | 76,359 | Direct-S | - | 76,359 | - | - |
| 2370 | REGIONAL WRF UV PARTS REPLACE | N/A | N/A | N/A | N/A | 92,439 | 92,439 | Direct-S | - | 92,439 | - | - |
| 2371 | LIFT STATION NO REHAB | N/A | N/A | N/A | N/A | 73,305 | 73,305 | Direct-S | - | 73,305 | - | - |
| 2372 | BRENNAN WTP NEW FILTER | | | N/A | N/A | - | - | Direct-W | - | - | - | - |
| 2373 | HYDRANT & VALVE MAINT & TEST | | | N/A | N/A | 79,000 | 79,000 | Direct-W | 79,000 | - | - | - |
| 2374 | BRENNAN WTP NEW SLUDGE PUMPS | | | N/A | N/A | 260,466 | 260,466 | Direct-W | 260,466 | - | - | - |
| 2375 | WESTSIDE REG WRF SLUDGE PUMPS | | | N/A | N/A | 165,180 | 165,180 | Direct-S | - | 165,180 | - | - |
| 2376 | HEINEMAN 5MG WTR TANK & PUMP | | | N/A | N/A | - | - | Direct-W | - | - | - | - |
| 2377 | LABORATORY METALS ANALYZER | | | N/A | N/A | 67,150 | 67,150 | Direct-W | 67,150 | - | - | - |
| 2378 | BETHUNE WRF PUMP REPLACEMENT | | | N/A | N/A | 70,140 | 70,140 | Direct-S | - | 70,140 | - | - |
| 2379 | REGIONAL WRF REUSE PUMP REPLAC | | | N/A | N/A | 240,000 | 240,000 | Direct-S | - | 240,000 | - | - |
| 2380 | BETHUNE WRF MIXERS | | | N/A | N/A | 24,975 | 24,975 | Direct-S | - | 24,975 | - | - |
| 2381 | W SIDE RGNL WRF GUARDIAN PMP | N/A | N/A | N/A | N/A | 45,650 | 45,650 | Direct-S | - | 45,650 | - | - |
| 2382 | Subtotal - Fund 412 Projects | | | | | $ 3,164,358 | $ 3,164,358 | | $ 2,181,763 | $ 950,368 | $ 32,228 | $ - |
| 2383 | Fund 414 | | | | | | | | | | | |
| 2384 | Utility Service-Unservice Area | | | N/A | N/A | $ 287,578 | $ 287,578 | Eliminate | $ - | $ - | $ - | $ - |
| 2385 | Subtotal - Fund 414 Projects | | | | | $ 287,578 | $ 287,578 | | $ - | $ - | $ - | $ - |
| 2386 | Fund 415 | | | | | | | | | | | |
| 2387 | INCENTIVE AGR BROWN & BROWN | N/A | N/A | N/A | N/A | $ 305,201 | $ 305,201 | Eliminate | $ - | $ - | $ - | $ - |
| 2388 | INCENTIVE AGRDB CONVENTION H | | | N/A | N/A | 525,056 | 525,056 | Eliminate | - | - | - | - |
| 2389 | COST SHAREAVENUES LOOP WTR LN | | | N/A | N/A | 184,160 | 184,160 | Eliminate | - | - | - | - |
| 2390 | INCENTIVE AGR ONE DAYTONA | N/A | N/A | N/A | N/A | 926,170 | 926,170 | Eliminate | - | - | - | - |
| 2391 | HEINEMAN MG WTR TANK & PUMP | N/A | N/A | N/A | N/A | - | - | Eliminate | - | - | - | - |
| 2392 | Subtotal - Fund 415 Projects | | | | | $ 1,940,587 | $ 1,940,587 | | $ - | $ - | $ - | $ - |
| 2393 | Fund 416 | | | | | | | | | | | |
| 2394 | INCENTIVE AGR BROWN & BROWN | N/A | N/A | N/A | N/A | $ 1,217,210 | $ 1,217,210 | Eliminate | $ - | $ - | $ - | $ - |
| 2395 | INCENTIVE AGRDB CONVENTION H | | | N/A | N/A | 629,506 | 629,506 | Eliminate | - | - | - | - |
| 2396 | INCENTIVE AGR ONE DAYTONA | | | N/A | N/A | 1,073,830 | 1,073,830 | Eliminate | - | - | - | - |
| 2397 | LIFT STATION 97 REPLACEMENT | | | N/A | N/A | - | - | Eliminate | - | - | - | - |
| 2398 | LIFT STATION 34 UPGRADES | | | N/A | N/A | - | - | Eliminate | - | - | - | - |
| 2399 | UPGRADES TO LIFT STAT'S DEV | N/A | N/A | N/A | N/A | - | - | Eliminate | - | - | - | - |
| 2400 | TYMBER CREEK UTILITY CSA | N/A | N/A | N/A | N/A | 100,000 | 100,000 | Eliminate | - | - | - | - |
| 2401 | Subtotal - Fund 416 Projects | | | | | $ 3,020,546 | $ 3,020,546 | | $ - | $ - | $ - | $ - |
| 2402 | Fund 418 | | | | | | | | | | | |
| 2403 | MLKORANGEISB CW4 PRECON | N/A | N/A | N/A | N/A | $ 142,837 | $ 142,837 | Direct-S | $ - | $ 142,837 | $ - | $ - |
| 2404 | MLKORANGEISB DW4 ALLOW | | | N/A | N/A | 154,506 | 154,506 | Direct-S | - | 154,506 | - | - |
| 2405 | WWTP CW PRECON WW4P | | | N/A | N/A | 34,823 | 34,823 | Direct-S | - | 34,823 | - | - |
| 2406 | WWTP FACILITIES IMPR WW4 | | | N/A | N/A | 14,053,697 | 14,053,697 | Direct-S | - | 14,053,697 | - | - |
| 2407 | CMAROWNER DIRECT PUR WW4 | N/A | N/A | N/A | N/A | 4,485,430 | 4,485,430 | Direct-S | - | 4,485,430 | - | - |
| 2408 | CMARSALES TAX SAVING WW4 | N/A | N/A | N/A | N/A | 283,110 | 283,110 | Direct-W | 283,110 | - | - | - |
| 2409 | CMAR OWNERS CONT WW4 | N/A | N/A | N/A | N/A | 1,655,742 | 1,655,742 | Direct-W | 1,655,742 | - | - | - |
| 2410 | BEACH ST FORCE MAIN WW4 | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2411 | BIOSOLIDS DEWATERIING WW4 | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2412 | Subtotal - Fund 418 Projects | | | | | $ 20,810,145 | $ 20,810,145 | | $ 1,938,852 | $ 18,871,293 | $ - | $ - |
| 2413 | Fund 419 | | | | | | | | | | | |
| 2414 | BETHUNE POINT WWTP GENERATOR | N/A | N/A | N/A | N/A | $ 1,108,365 | $ 1,108,365 | Direct-S | $ - | $ 1,108,365 | $ - | $ - |
| 2415 | BIOSOLIDS DEWATERING SYSTEM | N/A | N/A | N/A | N/A | 104,685 | 104,685 | Direct-S | - | 104,685 | - | - |
| 2416 | BRENNAN DISCHARGE HEADER PIPE | N/A | N/A | N/A | N/A | 1,769,348 | 1,769,348 | Direct-W | 1,769,348 | - | - | - |
| 2417 | Subtotal - Fund 419 Projects | N/A | N/A | N/A | N/A | $ 2,982,397 | $ 2,982,397 | | $ 1,769,348 | $ 1,213,049 | $ - | $ - |
| 2418 | Fund 425 Projects (R&R 5%) | | | | | | | | | | | |
| 2419 | BETHUNE POINT WWTP GENERATOR | N/A | N/A | N/A | N/A | $ 475,760 | $ 475,760 | Direct-S | $ - | $ 475,760 | $ - | $ - |
| 2420 | BENNETT SWAMP AQUIFER | | | N/A | N/A | 31,400 | 31,400 | Direct-S | - | 31,400 | - | - |
| 2421 | RENEWAL & REPLACEMENT % | | | N/A | N/A | 62,318 | 62,318 | IndirectCost | - | - | - | 62,318 |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount Water | Wastewater | Reclaimed | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2422 | BRENNAN SOFTNER REBUILD | | | N/A | N/A | 346,985 | 346,985 | Direct-W | 346,985 | - | - | - |
| 2423 | BETHUNE PT WWTP UPS BLDG AHU | | | N/A | N/A | 12,751 | 12,751 | Direct-S | - | 12,751 | - | - |
| 2424 | RENEWAL & REPLACEMENT % | | | N/A | N/A | 300,000 | 300,000 | IndirectCost | - | - | - | 300,000 |
| 2425 | POWER FEED TO COMPLIANCE LAB | | | N/A | N/A | 70,000 | 70,000 | Direct-S | - | 70,000 | - | - |
| 2426 | ASSET MANAGEMENT SYSTEM | | | N/A | N/A | 135,000 | 135,000 | IndirectCost | - | - | - | 135,000 |
| 2427 | SCADA EVAL, DESIGN & IMPLMNT | | | N/A | N/A | 365,049 | 365,049 | IndirectCost | - | - | - | 365,049 |
| 2428 | INFLUENT FLOW METERWS WRF | N/A | N/A | N/A | N/A | 50,000 | 50,000 | Direct-S | - | 50,000 | - | - |
| 2429 | BETHUNE PTWRFNEW GRIT SYSTEM | N/A | N/A | N/A | N/A | 250,000 | 250,000 | Direct-S | - | 250,000 | - | - |
| 2430 | BRENNAN WTPSTRUCTURAL UPGRADE | N/A | N/A | N/A | N/A | - | - | Direct-W | - | - | - | - |
| 2431 | WS REG & BETHUNE UPS UPGRADES | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2432 | WRF ULTRAVIOLET UPGRADES | N/A | N/A | N/A | N/A | - | - | Direct-R | - | - | - | - |
| 2433 | BETHUNE WRF PROCESS UPGRADES | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2434 | RENEWAL & REPLACEMENT % | N/A | N/A | N/A | N/A | - | - | IndirectCost | - | - | - | - |
| 2435 | REGIONAL WRF RAIN GARDEN | N/A | N/A | N/A | N/A | 75,000 | 75,000 | Direct-S | - | 75,000 | - | - |
| 2436 | BRENNAN WTP THICKENER OVIVO | | | N/A | N/A | 217,942 | 217,942 | Direct-W | 217,942 | - | - | - |
| 2437 | Other - Adjustments | N/A | N/A | N/A | N/A | $ - | $ - | Eliminate | $ - | $ - | $ - | $ - |
| 2438 | Other - Adjustments | N/A | N/A | N/A | N/A | - | - | Eliminate | - | - | - | - |
| 2439 | Subtotal - Fund 425 Projects (R&R 5%) | N/A | N/A | N/A | N/A | $ 2,392,205 | $ 2,392,205 | | $ 564,927 | $ 964,911 | $ - | $ - |
| 2440 | Fund 428 Projects (R&R 8%) | | | | | | | | | | | |
| 2441 | MLK FROM ISB TO ORANGE AVE | N/A | N/A | N/A | N/A | $ 679,959 | $ 679,959 | Direct-S | $ - | $ 679,959 | $ - | $ - |
| 2442 | RENEWAL & REPLACEMENT % | | | N/A | N/A | 1,039 | 1,039 | IndirectCost | - | - | - | 1,039 |
| 2443 | BETHUNE POINT WWTP GENERATOR | | | N/A | N/A | 216,217 | 216,217 | Direct-S | - | 216,217 | - | - |
| 2444 | WELL RECONSTRUCTION | | | N/A | N/A | 13,377 | 13,377 | Direct-W | 13,377 | - | - | - |
| 2445 | MLK FROM ISB TO ORANGE AVE | | | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2446 | BENNETT SWAMP AQUIFER | | | N/A | N/A | 203,261 | 203,261 | Direct-S | - | 203,261 | - | - |
| 2447 | RENEWAL & REPLACEMENT % | | | N/A | N/A | 9,204 | 9,204 | IndirectCost | - | - | - | 9,204 |
| 2448 | WASTEWATER MASTER PLAN | | | N/A | N/A | 80,527 | 80,527 | Eliminate | - | - | - | - |
| 2449 | BEACH STORANGE TO BAYPH | | | N/A | N/A | 901,260 | 901,260 | Direct-W | 901,260 | - | - | - |
| 2450 | RENEWAL & REPLACEMENT % | | | N/A | N/A | 1,847,404 | 1,847,404 | IndirectCost | - | - | - | 1,847,404 |
| 2451 | DESIGN 5MG POTABLE WTR TANK & PUMP STATON | | | N/A | N/A | 385,580 | 385,580 | Direct-W | 385,580 | - | - | - |
| 2452 | CUP RENEWAL APPLICATION | N/A | N/A | N/A | N/A | 155,000 | 155,000 | Eliminate | - | - | - | - |
| 2453 | LIFT STATION NO REHAB | N/A | N/A | N/A | N/A | - | - | Eliminate | - | - | - | - |
| 2454 | CIPP LINING | N/A | N/A | N/A | N/A | 668,130 | 668,130 | Direct-S | - | 668,130 | - | - |
| 2455 | BRENNAN WTP NEW FILTER | N/A | N/A | N/A | N/A | - | - | Direct-W | - | - | - | - |
| 2456 | WW FLOW DIVERSION EVALUATION | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2457 | BRENNAN WTP REPLACE TURBINE # | N/A | N/A | N/A | N/A | 189,368 | 189,368 | Direct-W | 189,368 | - | - | - |
| 2458 | SCADA EVAL, DESIGN & IMPLMNT | N/A | N/A | N/A | N/A | - | - | IndirectCost | - | - | - | - |
| 2459 | BEACH ST STREETSCP PH CONST | N/A | N/A | N/A | N/A | 450,000 | 450,000 | Eliminate | - | - | - | - |
| 2460 | WS REG INPLANT INFLUENT PUMP | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2461 | BEACH ST STREETSCAPE PH CEI | N/A | N/A | N/A | N/A | 50,000 | 50,000 | IndirectCost | - | - | - | 50,000 |
| 2462 | SANITARY SEWER CIPP REHAB | N/A | N/A | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2463 | LIFT STATION IMPROV TO SCADA | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2464 | BRENNAN WTP OZONE REPLDSGN | N/A | N/A | N/A | N/A | - | - | Direct-W | - | - | - | - |
| 2465 | RENEWAL & REPLACEMENT % | N/A | N/A | N/A | N/A | - | - | IndirectCost | - | - | - | - |
| 2466 | CEI SERVICES DAYTONA CONVENTIO | N/A | N/A | N/A | N/A | - | - | Direct-R | - | - | - | - |
| 2467 | BALLOUGH ROAD UTILITY IMPROV | N/A | N/A | N/A | N/A | 525,851 | 525,851 | Pipe | 265,555 | 217,176 | 43,120 | - |
| 2468 | SANITARY SWR SMOKE TEST DIVERS | N/A | N/A | N/A | N/A | - | - | Eliminate | - | - | - | - |
| 2469 | CLYDE MORRIS MNHL & PIPE REHAB | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2470 | Subtotal - Fund 428 Projects (R&R 8%) | N/A | N/A | N/A | N/A | $ 6,876,176 | $ 6,876,176 | | $ 1,755,139 | $ 2,484,743 | $ 43,120 | $ 1,907,647 |
| 2471 | Capital Improvement Plan | | | | | | | | | | | |
| 2472 | WATER SYSTEM - Treatment, Storage & Distribution | | | | | | | | | | | |
| 2473 | Storage Improvements | N/A | N/A | | | | | | | | | |
| 2474 | 2020-2025 | N/A | N/A | | | | | | | | | |
| 2475 | Add 5.0 MG ground storage tank, booster pump station, chlor | N/A | N/A | N/A | N/A | $ - | - | Direct-W | - | - | - | - |
| 2476 | Treatment and Pumping Improvements | N/A | N/A | | | | | | | | | |
| 2477 | 2020-2025 | N/A | N/A | | | | | | | | | |
| 2478 | Replace high service pump | N/A | N/A | N/A | N/A | 400,000 | 400,000 | Direct-W | 400,000 | - | - | - |
| 2479 | Upgrade sludge Pumps | N/A | N/A | N/A | N/A | 120,000 | 120,000 | Direct-W | 120,000 | - | - | - |
| 2480 | SCADA Upgrades | N/A | N/A | N/A | N/A | 15,049 | 15,049 | Direct-W | 15,049 | - | - | - |
| 2481 | SCADA Upgrades - 2nd Funding Source | N/A | N/A | N/A | N/A | 534,951 | 534,951 | Direct-W | 534,951 | - | - | - |
| 2482 | Replace existing ozone system with new system | N/A | N/A | N/A | N/A | 3,250,000 | 3,250,000 | Direct-W | 3,250,000 | - | - | - |
| 2483 | Replace existing ozone system with new system - 2nd Funding | N/A | N/A | N/A | N/A | 3,450,000 | 3,450,000 | Direct-W | 3,450,000 | - | - | - |
| 2484 | Replace existing filter system with new system | N/A | N/A | N/A | N/A | 4,800,000 | 4,800,000 | Direct-W | 4,800,000 | - | - | - |
| 2485 | Replace existing filter system with new system - 2nd Funding | N/A | N/A | N/A | N/A | 300,000 | 300,000 | Direct-W | 300,000 | - | - | - |
| 2486 | Lime System Upgrades | N/A | N/A | N/A | N/A | 3,600,000 | 3,600,000 | Direct-W | 3,600,000 | - | - | - |
| 2487 | Structural Upgrades | N/A | N/A | N/A | N/A | 250,000 | 250,000 | Direct-W | 250,000 | - | - | - |
| 2488 | Lime Silo Rehab | N/A | N/A | N/A | N/A | 100,000 | 100,000 | Direct-W | 100,000 | - | - | - |
| 2489 | Transfer Pump Upgrades | N/A | N/A | N/A | N/A | 600,000 | 600,000 | Direct-W | 600,000 | - | - | - |
| 2490 | MCC Upgrades | N/A | N/A | N/A | N/A | 400,000 | 400,000 | Direct-W | 400,000 | - | - | - |
| 2491 | CL2 System Upgrades | N/A | N/A | N/A | N/A | 250,000 | 250,000 | Direct-W | 250,000 | - | - | - |
| 2492 | 2025-2030 | N/A | N/A | | | | | | | | | |
| 2493 | Add 6.0 MGD of RO or NF membrane treatment, builidng, ch | N/A | N/A | N/A | N/A | 3,500,000 | 3,500,000 | Direct-W | 3,500,000 | - | - | - |
| 2494 | Washwater Basin Rake | N/A | N/A | N/A | N/A | 400,000 | 400,000 | Direct-W | 400,000 | - | - | - |
| 2495 | Dewatering System Upgrades | N/A | N/A | N/A | N/A | 1,500,000 | 1,500,000 | Direct-W | 1,500,000 | - | - | - |
| 2496 | Injection Well | N/A | N/A | N/A | N/A | 1,000,000 | 1,000,000 | Direct-W | 1,000,000 | - | - | - |
| 2497 | 2030-2035 | N/A | N/A | | | | | | | | | |
| 2498 | Distribution System Improvements | N/A | N/A | | | | | | | | | |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount Water | Wastewater | Reclaimed | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2499 | 2020-2025 | N/A | N/A | | | | | | | | | |
| 2500 | Champion Drive WM Loop | N/A | N/A | N/A | N/A | 2,371,000 | 2,371,000 | Direct-W | 2,371,000 | - | - | - |
| 2501 | Tomoka Farm Road/ S. Williamson Blvd. Loop | N/A | N/A | N/A | N/A | 7,312,000 | 7,312,000 | Direct-W | 7,312,000 | - | - | - |
| 2502 | Tomoka Farm Road/ S. Williamson Blvd. Loop - 2nd Funding | N/A | N/A | N/A | N/A | 3,500,000 | 3,500,000 | Direct-W | 3,500,000 | - | - | - |
| 2503 | Fraile Street/South Atlantic Ave. Watermain Replacement | | | N/A | N/A | 61,000 | 61,000 | Direct-W | 61,000 | - | - | - |
| 2504 | Fraile Street/South Atlantic Ave. Watermain Replacement - 2nd Funding Source | | | N/A | N/A | 360,000 | 360,000 | Direct-W | 360,000 | - | - | - |
| 2505 | 5 MG Potable Storage tank and pump station | | | N/A | N/A | 2,379,800 | 2,379,800 | Direct-W | 2,379,800 | - | - | - |
| 2506 | 5 MG Potable Storage tank and pump station - 2nd Funding Source | | | N/A | N/A | 4,499,600 | 4,499,600 | Direct-W | 4,499,600 | - | - | - |
| 2507 | 5 MG Potable Storage tank and pump station - 3nd Funding Source | | | N/A | N/A | 2,500,600 | 2,500,600 | Direct-W | 2,500,600 | - | - | - |
| 2508 | WASTEWATER SYSTEM - Treatment and Collection | | | | | | | | | | | |
| 2509 | Westside Regional Wastewater Treatment Plant | | | | | | | | | | | |
| 2510 | 2020-2025 | N/A | N/A | | | | | | | | | |
| 2511 | Replacement of pumps and motors at GST pump station | N/A | N/A | N/A | N/A | $ 400,000 | $ 400,000 | Direct-S | $ - | $ 400,000 | $ - | $ - |
| 2512 | Dewatering BFP Upgrades | N/A | N/A | N/A | N/A | 3,860,000 | 3,860,000 | Direct-S | - | 3,860,000 | - | - |
| 2513 | UV UPS Batteries | N/A | N/A | N/A | N/A | 50,000 | 50,000 | Direct-S | - | 50,000 | - | - |
| 2514 | SCADA upgrades to entire utility system | N/A | N/A | N/A | N/A | 285,000 | 285,000 | Direct-S | - | 285,000 | - | - |
| 2515 | Influent PS & Headworks | N/A | N/A | N/A | N/A | 24,300,000 | 24,300,000 | Direct-S | - | 24,300,000 | - | - |
| 2516 | Influent PS & Headworks - 2nd Funding Source | N/A | N/A | N/A | N/A | 2,000,000 | 2,000,000 | Direct-S | - | 2,000,000 | - | - |
| 2517 | UV UPS Upgrades | N/A | N/A | N/A | N/A | 150,000 | 150,000 | Direct-S | - | 150,000 | - | - |
| 2518 | Mixer Upgrades | N/A | N/A | N/A | N/A | 150,000 | 150,000 | Direct-S | - | 150,000 | - | - |
| 2519 | Operations Upgrades | N/A | N/A | N/A | N/A | 200,000 | 200,000 | Direct-S | - | 200,000 | - | - |
| 2520 | IPPS #1 & #2 Upgrades | N/A | N/A | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2521 | Operations Building | | | N/A | N/A | 250,000 | 250,000 | Direct-S | - | 250,000 | - | - |
| 2522 | Clarifier 4-6 & DB-3 Rehab | N/A | N/A | N/A | N/A | 1,500,000 | 1,500,000 | Direct-S | - | 1,500,000 | - | - |
| 2523 | Biological Re-rate Study | N/A | N/A | N/A | N/A | 190,000 | 190,000 | Direct-S | - | 190,000 | - | - |
| 2524 | UV Upgrades | N/A | N/A | N/A | N/A | 2,000,000 | 2,000,000 | Direct-S | - | 2,000,000 | - | - |
| 2525 | UV Upgrades - 2nd Funding Source | N/A | N/A | N/A | N/A | 9,000,000 | 9,000,000 | Direct-S | - | 9,000,000 | - | - |
| 2526 | IR Pumps | N/A | N/A | N/A | N/A | 1,460,000 | 1,460,000 | Direct-S | - | 1,460,000 | - | - |
| 2527 | MCC Upgrades | N/A | N/A | N/A | N/A | 770,000 | 770,000 | Direct-S | - | 770,000 | - | - |
| 2528 | SCADA Automation | N/A | N/A | N/A | N/A | 250,000 | 250,000 | Direct-S | - | 250,000 | - | - |
| 2529 | Clarifier 1-3 & DB 2 Rehab | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2530 | New Clarifiers | N/A | N/A | N/A | N/A | 3,800,000 | 3,800,000 | Direct-S | - | 3,800,000 | - | - |
| 2531 | New Clarifiers - 2nd Funding Source | N/A | N/A | N/A | N/A | 2,200,000 | 2,200,000 | Direct-S | - | 2,200,000 | - | - |
| 2532 | Additional BFP | N/A | N/A | N/A | N/A | 1,920,000 | 1,920,000 | Direct-S | - | 1,920,000 | - | - |
| 2533 | Bethune Point Wastewater Treatment Plant | N/A | N/A | | | | | | | | | |
| 2534 | 2020-2025 | N/A | N/A | | | | | | | | | |
| 2535 | Generator Replacement | N/A | N/A | N/A | N/A | $ - | $ - | Direct-S | $ - | $ - | $ - | $ - |
| 2536 | Tea Cup Replacement | N/A | N/A | N/A | N/A | 231,500 | 231,500 | Direct-S | - | 231,500 | - | - |
| 2537 | Process Upgrades - Phase 1 | N/A | N/A | N/A | N/A | 1,500,000 | 1,500,000 | Direct-S | - | 1,500,000 | - | - |
| 2538 | Resiliency Study | | | N/A | N/A | 75,000 | 75,000 | Direct-S | - | 75,000 | - | - |
| 2539 | SCADA Upgrades | N/A | N/A | N/A | N/A | 800,000 | 800,000 | Direct-S | - | 800,000 | - | - |
| 2540 | Diversion Study | N/A | N/A | N/A | N/A | 200,000 | 200,000 | Direct-S | - | 200,000 | - | - |
| 2541 | Operations Building | N/A | N/A | N/A | N/A | 100,000 | 100,000 | Direct-S | - | 100,000 | - | - |
| 2542 | Mixer Replacement | N/A | N/A | N/A | N/A | 350,000 | 350,000 | Direct-S | - | 350,000 | - | - |
| 2543 | UV UPS Upgrades | N/A | N/A | N/A | N/A | 150,000 | 150,000 | Direct-S | - | 150,000 | - | - |
| 2544 | IPPS #1 Upgrades | N/A | N/A | N/A | N/A | 200,000 | 200,000 | Direct-S | - | 200,000 | - | - |
| 2545 | PS-10 Upgrades | N/A | N/A | N/A | N/A | 200,000 | 200,000 | Direct-S | - | 200,000 | - | - |
| 2546 | Biological Re-Rate Study | N/A | N/A | N/A | N/A | 190,000 | 190,000 | Direct-S | - | 190,000 | - | - |
| 2547 | Solids Handling Facility | N/A | N/A | N/A | N/A | 6,000,000 | 6,000,000 | Direct-S | - | 6,000,000 | - | - |
| 2548 | Influent PS Replacement | N/A | N/A | N/A | N/A | 6,000,000 | 6,000,000 | Direct-S | - | 6,000,000 | - | - |
| 2549 | Piping Modifications/IR Pumps | N/A | N/A | N/A | N/A | 1,000,000 | 1,000,000 | Direct-S | - | 1,000,000 | - | - |
| 2550 | Additional Filter Unit | N/A | N/A | N/A | N/A | 3,800,000 | 3,800,000 | Direct-S | - | 3,800,000 | - | - |
| 2551 | Resiliency Implementation | N/A | N/A | N/A | N/A | 1,750,000 | 1,750,000 | Direct-S | - | 1,750,000 | - | - |
| 2552 | RAS Pump Upgrades | N/A | N/A | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2553 | Transfer Pump Upgrades | N/A | N/A | N/A | N/A | 250,000 | 250,000 | Direct-S | - | 250,000 | - | - |
| 2554 | MCC Upgrades | N/A | N/A | N/A | N/A | 530,000 | 530,000 | Direct-S | - | 530,000 | - | - |
| 2555 | SCADA Automation | N/A | N/A | N/A | N/A | 250,000 | 250,000 | Direct-S | - | 250,000 | - | - |
| 2556 | CLPS Upgrades | N/A | N/A | N/A | N/A | 1,000,000 | 1,000,000 | Direct-S | - | 1,000,000 | - | - |
| 2557 | Process Upgrades - Phase 2 | N/A | N/A | N/A | N/A | 2,000,000 | 2,000,000 | Direct-S | - | 2,000,000 | - | - |
| 2558 | UV Upgrades | N/A | N/A | N/A | N/A | 9,000,000 | 9,000,000 | Direct-S | - | 9,000,000 | - | - |
| 2559 | Filter Rehab | N/A | N/A | N/A | N/A | 4,600,000 | 4,600,000 | Direct-S | - | 4,600,000 | - | - |
| 2560 | Headworks Replacement | N/A | N/A | N/A | N/A | 8,500,000 | 8,500,000 | Direct-S | - | 8,500,000 | - | - |
| 2561 | Lift Stations | N/A | N/A | | | | | | | | | |
| 2562 | 2020-2025 | N/A | N/A | | | | | | | | | |
| 2563 | R&R for LS097 - Capacity Needs | N/A | N/A | N/A | N/A | $ 897,800 | $ 897,800 | Direct-S | $ - | $ 897,800 | $ - | $ - |
| 2564 | R&R for LS097 - Rehab | N/A | N/A | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2565 | R&R for LS012 | N/A | N/A | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2566 | R&R for LS065 | N/A | N/A | N/A | N/A | 130,000 | 130,000 | Direct-S | - | 130,000 | - | - |
| 2567 | R&R for LS031 | N/A | N/A | N/A | N/A | 1,151,000 | 1,151,000 | Direct-S | - | 1,151,000 | - | - |
| 2568 | R&R for LS005 | N/A | N/A | N/A | N/A | 150,000 | 150,000 | Direct-S | - | 150,000 | - | - |
| 2569 | R&R for LS005 - 2nd Funding Source | N/A | N/A | N/A | N/A | 4,721,532 | 4,721,532 | Direct-S | - | 4,721,532 | - | - |
| 2570 | R&R for LS017 | N/A | N/A | N/A | N/A | 150,000 | 150,000 | Direct-S | - | 150,000 | - | - |
| 2571 | R&R for LS017 - 2nd Funding Source | N/A | N/A | N/A | N/A | 1,354,000 | 1,354,000 | Direct-S | - | 1,354,000 | - | - |
| 2572 | R&R for LS069 | | | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2573 | R&R for LS018 | | | N/A | N/A | 150,000 | 150,000 | Direct-S | - | 150,000 | - | - |
| 2574 | R&R for LS018 - 2nd Funding Source | | | N/A | N/A | 1,204,000 | 1,204,000 | Direct-S | - | 1,204,000 | - | - |
| 2575 | R&R for LS039 | N/A | N/A | N/A | N/A | 130,000 | 130,000 | Direct-S | - | 130,000 | - | - |
| 2576 | R&R for LS034 | N/A | N/A | N/A | N/A | 4,321,000 | 4,321,000 | Direct-S | - | 4,321,000 | - | - |
| 2577 | R&R for LS034 - 2nd Funding Source | N/A | N/A | N/A | N/A | 300,000 | 300,000 | Direct-S | - | 300,000 | - | - |
| 2578 | R&R for LS027 | | | N/A | N/A | 1,646,000 | 1,646,000 | Direct-S | - | 1,646,000 | - | - |
| 2579 | R&R for LS030 | | | N/A | N/A | 130,000 | 130,000 | Direct-S | - | 130,000 | - | - |

Table 3-1

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

Allocation of Fixed Assets and Capital Improvement Projects to Water, Wastewater, and Reclaimed Water Systems

| Line No. | Description | Asset ID Code | Department Code | Department Name | Installed Date | Original Cost | Recognized Cost | Allocation | Allocated Amount Water | Wastewater | Reclaimed | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2580 | R&R for LS028 | | | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2581 | R&R for LS020 | | | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2582 | R&R for LS040 | | | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2583 | R&R for LS016 | | | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2584 | R&R for LS015 | | | N/A | N/A | 1,400,000 | 1,400,000 | Direct-S | - | 1,400,000 | - | - |
| 2585 | Replace/Upgrade pumps at LS083 to approximately 180 gpm at 60 ft of head | | | N/A | N/A | 70,000 | 70,000 | Direct-S | - | 70,000 | - | - |
| 2586 | Additional R&R needs for lift stations not evaluated during Wastewater Master Plan | | | | | - | - | Direct-S | - | - | - | - |
| 2587 | Lift Station 75 | | | N/A | N/A | 130,000 | 130,000 | Direct-S | - | 130,000 | - | - |
| 2588 | Lift Station 73 | | | N/A | N/A | 130,000 | 130,000 | Direct-S | - | 130,000 | - | - |
| 2589 | Lift Station 53 | | | N/A | N/A | 500,000 | 500,000 | Direct-S | - | 500,000 | - | - |
| 2590 | Lift Station 60 & 106 | | | N/A | N/A | 250,000 | 250,000 | Direct-S | - | 250,000 | - | - |
| 2591 | SCADA Upgrades | | | N/A | N/A | 1,200,000 | 1,200,000 | Direct-S | - | 1,200,000 | - | - |
| 2592 | Collection | | | | | | | | | | | |
| 2593 | 2020-2025 | | | | | | | | | | | |
| 2594 | Lift Station annual maintenance for various locations | | | N/A | N/A | $ 4,500,000 | $ 4,500,000 | Direct-S | $ - | $ 4,500,000 | $ - | $ - |
| 2595 | Manhole Lining/Coating program | | | N/A | N/A | 900,000 | 900,000 | Direct-S | - | 900,000 | - | - |
| 2596 | CIPP Lining program | | | N/A | N/A | 4,500,000 | 4,500,000 | Direct-S | - | 4,500,000 | - | - |
| 2597 | ARV Replacement Programs | | | N/A | N/A | 1,080,000 | 1,080,000 | Direct-S | - | 1,080,000 | - | - |
| 2598 | Forcemain flushing and pigging/repair | | | N/A | N/A | 900,000 | 900,000 | Direct-S | - | 900,000 | - | - |
| 2599 | Smoke Testing for gravity sewer system | | | N/A | N/A | 900,000 | 900,000 | Direct-S | - | 900,000 | - | - |
| 2600 | Beach Street Streetscape Phase II | | | N/A | N/A | 450,000 | 450,000 | Direct-S | - | 450,000 | - | - |
| 2601 | Beach Street Improvements | | | N/A | N/A | - | - | Direct-S | - | - | - | - |
| 2602 | Sewer Line Replacement on ISB | | | N/A | N/A | 2,150,000 | 2,150,000 | Direct-S | - | 2,150,000 | - | - |
| 2603 | Critical Force Main Assessments | | | N/A | N/A | 1,000,000 | 1,000,000 | Direct-S | - | 1,000,000 | - | - |
| 2604 | Lift Station 5 Force Main Upgrade | | | N/A | N/A | 1,850,000 | 1,850,000 | Direct-S | - | 1,850,000 | - | - |
| 2605 | LPGA Blvd FM from Tymber Creek to Tournament Drive and Tournament Drive to WRWR | | | N/A | N/A | 10,218,000 | 10,218,000 | Direct-S | - | 10,218,000 | - | - |
| 2606 | Total Capital Improvement Plan | N/A | N/A | N/A | N/A | $ 244,902,824 | $ 244,902,824 | | $ 55,664,029 | $ 180,459,196 | $ 75,348 | $ 1,907,647 |
| 2607 | **Total Existing Fixed Assets and Capital Improvement Plan** | N/A | N/A | N/A | N/A | $ 523,762,034 | $ 516,657,924 | | $ 131,514,594 | $ 350,602,830 | $ 19,331,859 | $ 2,940,418 |
| 2608 | Indirect Reallocation - Percent | | | | | | | | 26% | 70% | 4% | |
| 2609 | Indirect Reallocation - Amount | | | | | | | | $ 771,180 | $ 2,055,879 | $ 113,359 | |
| 2610 | **Total Functionalized Existing Fixed Assets and Capital Improvement Plan** | | | | | | | | $ 132,285,775 | $ 352,658,709 | $ 19,445,218 | |

**Table 3-2**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Water, Wastewater, and Reclaimed Water Systems Allocation Factors**

| Line No. | Description | Basis | Allocation Percentages: Water System | Wastewater System | Reclaimed System | Indirect | Total System |
|---|---|---|---|---|---|---|---|
| 1 | Direct Water System | Direct-W | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| 2 | Direct Sewer System | Direct-S | 0.0% | 100.0% | 0.0% | 0.0% | 100.0% |
| 3 | Direct Reclaimed System | Direct-R | 0.0% | 0.0% | 100.0% | 0.0% | 100.0% |
| 4 | Indirect Cost | IndirectCost | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% |
| 5 | Eliminate | Eliminate | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 6 | Equal | Equal | 50.0% | 50.0% | 0.0% | 0.0% | 100.0% |
| 7 | Plant | Plant | 50.5% | 49.5% | 0.0% | 0.0% | 100.0% |
| 8 | Customer | Customer | 53.0% | 42.8% | 4.2% | 0.0% | 100.0% |
| 9 | Fiscal Year 2019 Salaries and Wages | Salaries | 36.80% | 60.80% | 2.40% | 0.00% | 100.0% |
| 10 | Environmental Monitoring Lab Tests | LabTest | 35.0% | 65.00% | 0.0% | 0.0% | 100.0% |
| 11 | Miles of Water and Wastewater Pipe | Pipe | 50.50% | 41.30% | 8.2% | 0.0% | 100.0% |
| 12 | Orange Ave. Infrastructure Improvements | Orange Ave. | 19.1% | 29.0% | 9.4% | 0.0% | 57.5% |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 1 | | **Land - L411** | | | | | | | | |
| 2 | 18952 | Taxes For 2010 Peninsula Drive | 900111 | Infrastructure Assets - Utilities | 5,443.03 | Treatment | 5,443 | - | - | - |
| 3 | 13095 | Site Work For New Wells 12- | 610240 | Ralph Brennan Water Plants # 2 | 219,699 | Treatment | 219,699 | - | - | - |
| 4 | 13093 | 1`894 Acres For Wellfields | 610240 | Ralph Brennan Water Plants # 2 | 1,024,324 | Treatment | 1,024,324 | - | - | - |
| 5 | 12973 | Cut And Fill | 610240 | Ralph Brennan Water Plants # 2 | 110,600 | Treatment | 110,600 | - | - | - |
| 6 | 12972 | Clear; Dewater; Fill | 610240 | Ralph Brennan Water Plants # 2 | 230,259.00 | Treatment | 230,259 | - | - | - |
| 7 | 12995 | 100 University Blvd | 610100 | Water/Wastewater Admn | 875.00 | IndirectCost | - | - | - | 875 |
| 8 | 12996 | 100 University Blvd | 610100 | Water/Wastewater Admn | 2,625.00 | IndirectCost | - | - | - | 2,625 |
| 9 | 12977 | 700 Heineman Street | 610240 | Ralph Brennan Water Plants # 2 | 8,854.66 | Treatment | 8,855 | - | - | - |
| 10 | 12935 | Marion St. Water Plant | 610100 | Water/Wastewater Admn | 14,088.89 | IndirectCost | - | - | - | 14,089 |
| 11 | 12971 | R. Brennan Water Plant | 610240 | Ralph Brennan Water Plants # 2 | 15,995.72 | Treatment | 15,996 | - | - | - |
| 12 | 12958 | Marion St. Water Plant | 610100 | Water/Wastewater Admn | 500.00 | IndirectCost | - | - | - | 500 |
| 13 | 12957 | Marion St. Water Plant | 610100 | Water/Wastewater Admn | 500.00 | IndirectCost | - | - | - | 500 |
| 14 | 12934 | Marion St. Water Plant | 610100 | Water/Wastewater Admn | 500.75 | IndirectCost | - | - | - | 501 |
| 15 | 12933 | Marion St. Water Plant | 610100 | Water/Wastewater Admn | 910.90 | IndirectCost | - | - | - | 911 |
| 16 | 12932 | Marion St. Water Plant | 610100 | Water/Wastewater Admn | 1,375.14 | IndirectCost | - | - | - | 1,375 |
| 17 | 12994 | 100 University Blvd | 610100 | Water/Wastewater Admn | 2,050.20 | IndirectCost | - | - | - | 2,050 |
| 18 | 12931 | Marion St. Water Plant | 610100 | Water/Wastewater Admn | 1,000.00 | IndirectCost | - | - | - | 1,000 |
| 19 | 12937 | Marion St.; East Side | 610100 | Water/Wastewater Admn | 3,000.00 | IndirectCost | - | - | - | 3,000 |
| 20 | | Total Row - Land | | | $ 1,642,602 | | $ 1,615,176 | $ - | $ - | $ 27,426 |
| 21 | | **Buildings - B411** | | | | | | | | |
| 22 | 18106 | Roof Replacement Ozone Bldg | 610240 | Ralph Brennan Water Plants # 2 | 26,328 | Treatment | 26,328 | - | - | - |
| 23 | 18107 | Roof Replacement High Service Pump Bldg | 610240 | Ralph Brennan Water Plants # 2 | 131,002 | Treatment | 131,002 | - | - | - |
| 24 | 17856 | Utility Office Renovation | 600820 | Facilities Maintenance | 21,720 | Salaries | 11,350 | 3,361 | 7,009.9 | - |
| 25 | 17661 | Eml Power Feed | 610150 | Regulatory Compliance | 9,142 | Treatment | 9,142 | - | - | - |
| 26 | 17121 | In Conjuction W/ Central Stores Building 50' X 120' | 610100 | Water/Wastewater Admn | 3,536 | Salaries | 1,848 | 547 | 1,141.3 | - |
| 27 | 16491 | Central Maint/Welding Shop | 610240 | Ralph Brennan Water Plants # 2 | 61,111 | Treatment | 61,111 | - | - | - |
| 28 | 16066 | Security Building | 610240 | Ralph Brennan Water Plants # 2 | 4,474 | Treatment | 4,474 | - | - | - |
| 29 | 14947 | Shingle Roof 220 Marion St | 610250 | Water Distribution | 5,920 | IndirectCost | - | - | - | 5,920 |
| 30 | 14946 | Bronze Accordian Shutters | 610100 | Water/Wastewater Admn | 4,017 | Salaries | 2,099 | 622 | 1,296.6 | - |
| 31 | 14872 | Film Inst On Admin Windows | 610100 | Water/Wastewater Admn | 2,208 | Salaries | 1,154 | 342 | 712.6 | - |
| 32 | 14267 | Rolling Steel Door Brennan | 610240 | Ralph Brennan Water Plants # 2 | 2,500 | Treatment | 2,500 | - | - | - |
| 33 | 14516 | Coil Doors/Soffit` 220 Marion | 610250 | Water Distribution | 2,691 | IndirectCost | - | - | - | 2,691 |
| 34 | 14738 | Chlorine Gener Instrumentat | 610240 | Ralph Brennan Water Plants # 2 | 581,298 | Treatment | 581,298 | - | - | - |
| 35 | 14739 | Pump Bldg` Chl Generation | 610240 | Ralph Brennan Water Plants # 2 | 83,032 | Treatment | 83,032 | - | - | - |
| 36 | 13939 | Laboratory Casework - Testing Table | 610240 | Ralph Brennan Water Plants # 2 | 2,042 | Treatment | 2,042 | - | - | - |
| 37 | 13931 | 2 Rolldown Hurricane Shtrs | 610240 | Ralph Brennan Water Plants # 2 | 7,374 | Treatment | 7,374 | - | - | - |
| 38 | 13901 | Ozone Bldg-Repl Walls/Doors | 610240 | Ralph Brennan Water Plants # 2 | 2,387 | Treatment | 2,387 | - | - | - |
| 39 | 11570 | 8' X 7' Rolling Service Door | 610250 | Water Distribution | 1,245 | IndirectCost | - | - | - | 1,245 |
| 40 | 11425 | Main Building; Wp #2 Covere | 610240 | Ralph Brennan Water Plants # 2 | 3,103 | Treatment | 3,103 | - | - | - |
| 41 | 12026 | Environmental Lab B | 610150 | Regulatory Compliance | 143,463 | Treatment | 143,463 | - | - | - |
| 42 | 11330 | Awning 5'X5'X24' W/Graphics | 610250 | Water Distribution | 1,849 | IndirectCost | - | - | - | 1,849 |
| 43 | 11424 | Shutters; Brennan Plant | 610240 | Ralph Brennan Water Plants # 2 | 4,387 | Treatment | 4,387 | - | - | - |
| 44 | 11327 | Marion St Renov - Convert T | 610250 | Water Distribution | 67,923 | Pipe | - | 43,602 | 24,321.0 | - |
| 45 | 11421 | Brennan Plant Improvements | 610240 | Ralph Brennan Water Plants # 2 | 198,132 | Treatment | 198,132 | - | - | - |
| 46 | 11977 | Shed; 8' X 8'; White | 610240 | Ralph Brennan Water Plants # 2 | 882 | Treatment | 882 | - | - | - |
| 47 | 11776 | Enviromental Lab Expansion | 610150 | Regulatory Compliance | 14,732 | Treatment | 14,732 | - | - | - |
| 48 | 11417 | Electric Power; Starters; & | 610240 | Ralph Brennan Water Plants # 2 | 6,390 | Treatment | 6,390 | - | - | - |
| 49 | 11876 | Well House - Well 12 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 50 | 11877 | Well House - Well 13 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 51 | 11878 | Well House - Well 14 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 52 | 11879 | Well House - Well 15 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 53 | 11880 | Well House - Well 16 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 54 | 11881 | Well House - Well 17 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 55 | 11882 | Well House - Well 18 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 56 | 11883 | Well House - Well 19 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 57 | 11884 | Well House - Well 20 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 58 | 11885 | Well House - Well 21 | 610240 | Ralph Brennan Water Plants # 2 | 38,067 | Treatment | 38,067 | - | - | - |
| 59 | 11815 | Ozone Building | 610240 | Ralph Brennan Water Plants # 2 | 219,745 | Treatment | 219,745 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 60 | 11816 | Piping | 610240 | Ralph Brennan Water Plants # 2 | 81,017 | Treatment | 81,017 | - | - | - |
| 61 | 11415 | Break/Control Room | 610240 | Ralph Brennan Water Plants # 2 | 25,643 | Treatment | 25,643 | - | - | - |
| 62 | 11793 | Ground Storage Tank # 2 | 610240 | Ralph Brennan Water Plants # 2 | 448,196 | Treatment | 448,196 | - | - | - |
| 63 | 11794 | Sludge Thickener # 2 | 610240 | Ralph Brennan Water Plants # 2 | 169,676 | Treatment | 169,676 | - | - | - |
| 64 | 11795 | Walkway-Thickners | 610240 | Ralph Brennan Water Plants # 2 | 4,759 | Treatment | 4,759 | - | - | - |
| 65 | 11796 | Ozone/Recarb Basin # 2 | 610240 | Ralph Brennan Water Plants # 2 | 493,059 | Treatment | 493,059 | - | - | - |
| 66 | 11797 | Walkway To Softener # 3 | 610240 | Ralph Brennan Water Plants # 2 | 10,877 | Treatment | 10,877 | - | - | - |
| 67 | 11798 | Walkway To Softener # 2 | 610240 | Ralph Brennan Water Plants # 2 | 7,887 | Treatment | 7,887 | - | - | - |
| 68 | 11799 | Softener # 3 | 610240 | Ralph Brennan Water Plants # 2 | 326,153 | Treatment | 326,153 | - | - | - |
| 69 | 11801 | Lime Silo # 2 South | 610240 | Ralph Brennan Water Plants # 2 | 154,141 | Treatment | 154,141 | - | - | - |
| 70 | 11802 | Co2 Storage Slabs | 610240 | Ralph Brennan Water Plants # 2 | 6,563 | Treatment | 6,563 | - | - | - |
| 71 | 11803 | Washwater Basin #2 West | 610240 | Ralph Brennan Water Plants # 2 | 268,445 | Treatment | 268,445 | - | - | - |
| 72 | 11804 | Sludge Pump Station | 610240 | Ralph Brennan Water Plants # 2 | 23,634 | Treatment | 23,634 | - | - | - |
| 73 | 11805 | Sludge Pad -Thickeners | 610240 | Ralph Brennan Water Plants # 2 | 2,002 | Treatment | 2,002 | - | - | - |
| 74 | 11806 | Sludge Pad-Softener # 3 | 610240 | Ralph Brennan Water Plants # 2 | 1,013 | Treatment | 1,013 | - | - | - |
| 75 | 11807 | Sludge Pad -Softener #2 | 610240 | Ralph Brennan Water Plants # 2 | 2,212 | Treatment | 2,212 | - | - | - |
| 76 | 11808 | Sludge Pad-Softener # 1 | 610240 | Ralph Brennan Water Plants # 2 | 2,212 | Treatment | 2,212 | - | - | - |
| 77 | 11809 | Sludge Pad-Washwater #2 | 610240 | Ralph Brennan Water Plants # 2 | 519 | Treatment | 519 | - | - | - |
| 78 | 11810 | Generator Building | 610240 | Ralph Brennan Water Plants # 2 | 96,457 | Treatment | 96,457 | - | - | - |
| 79 | 11772 | Environmental Lab Bldg A | 610150 | Regulatory Compliance | 84,485 | Treatment | 84,485 | - | - | - |
| 80 | 11621 | Building; 50' X 120' W/4 C | 610240 | Ralph Brennan Water Plants # 2 | 70,738 | Treatment | 70,738 | - | - | - |
| 81 | 11564 | Water Distribution Bldg | 610250 | Water Distribution | 38,996 | Pipe | - | 25,033 | 13,963.4 | - |
| 82 | 11620 | House; Well #49 | 610240 | Ralph Brennan Water Plants # 2 | 14,600 | Treatment | 14,600 | - | - | - |
| 83 | 11399 | Ground Storage Tank #1 | 610240 | Ralph Brennan Water Plants # 2 | 139,770 | Treatment | 139,770 | - | - | - |
| 84 | 11401 | Sludge Thickener #1 -So | 610240 | Ralph Brennan Water Plants # 2 | 34,804 | Treatment | 34,804 | - | - | - |
| 85 | 11404 | Softener #1 - North | 610240 | Ralph Brennan Water Plants # 2 | 83,298 | Treatment | 83,298 | - | - | - |
| 86 | 11406 | Softener #2 - South | 610240 | Ralph Brennan Water Plants # 2 | 83,298 | Treatment | 83,298 | - | - | - |
| 87 | 11408 | Recarbination Basin #1 | 610240 | Ralph Brennan Water Plants # 2 | 74,856 | Treatment | 74,856 | - | - | - |
| 88 | 11410 | Washwater Basin #1-East | 610240 | Ralph Brennan Water Plants # 2 | 147,848 | Treatment | 147,848 | - | - | - |
| 89 | 11411 | Main Building; Wp #2 Brenna | 610240 | Ralph Brennan Water Plants # 2 | 899,024 | Treatment | 899,024 | - | - | - |
| 90 | 11412 | Main Building | 610240 | Ralph Brennan Water Plants # 2 | 515,009 | Treatment | 515,009 | - | - | - |
| 91 | 11413 | Design Fees | 610240 | Ralph Brennan Water Plants # 2 | 184,677 | Treatment | 184,677 | - | - | - |
| 92 | 11426 | Storage; Silicate & Cl2 | 610240 | Ralph Brennan Water Plants # 2 | 34,604 | Treatment | 34,604 | - | - | - |
| 93 | 11428 | House; Well No. 46 | 610240 | Ralph Brennan Water Plants # 2 | 5,611 | Treatment | 5,611 | - | - | - |
| 94 | 11429 | House; Well No. 47 | 610240 | Ralph Brennan Water Plants # 2 | 6,008 | Treatment | 6,008 | - | - | - |
| 95 | 11430 | House; Well No. 48 | 610240 | Ralph Brennan Water Plants # 2 | 6,118 | Treatment | 6,118 | - | - | - |
| 96 | 11393 | Tank; Elevated; Thames | 610240 | Ralph Brennan Water Plants # 2 | 138,690 | Treatment | 138,690 | - | - | - |
| 97 | 11396 | Tank; Elevated; University | 610240 | Ralph Brennan Water Plants # 2 | 170,756 | Treatment | 170,756 | - | - | - |
| 98 | 11338 | House; Well #44 | 610240 | Ralph Brennan Water Plants # 2 | 2,575 | Treatment | 2,575 | - | - | - |
| 99 | 11340 | House; Well #45 | 610240 | Ralph Brennan Water Plants # 2 | 2,452 | Treatment | 2,452 | - | - | - |
| 100 | 11321 | Bldg; Main; Marion St. | 610250 | Water Distribution | 34,579 | IndirectCost | - | - | - | 34,579 |
| 101 | 11322 | Bldg; Main; Marion St. | 610250 | Water Distribution | 43,002 | IndirectCost | - | - | - | 43,002 |
| 102 | | Total Row Buildings | | | $ 6,933,568 | | $ 6,722,331 | $ 73,506 | $ 48,445 | $ 89,287 |
| 103 | | **Infrastructure - S411** | | | | | | | | |
| 104 | 18925 | 15 Monitoring Wells - Wetland "C" | 610150 | Regulatory Compliance | $ 233,450 | Treatment | $ 233,450 | $ - | $ - | $ - |
| 105 | 18795 | Concrete Slab Surrounding The Fuel Station | 610240 | Ralph Brennan Water Plants # 2 | 24,736 | Treatment | 24,736 | - | - | - |
| 106 | 18774 | Raw Water Bypass System Expansion | 900111 | Infrastructure Assets - Utilities | 97,419 | Treatment | 97,419 | - | - | - |
| 107 | 18290 | Water Service Line Replacement | 900111 | Infrastructure Assets - Utilities | 112,791 | Pipe | - | 72,404 | 40,387 | - |
| 108 | 18238 | Upgrade Of Water Connections | 900111 | Infrastructure Assets - Utilities | 90,791 | Pipe | - | 58,282 | 32,509 | - |
| 109 | 18267 | Earl St Water Line River Crossing | 900111 | Infrastructure Assets - Utilities | 1,851,711 | Transmission | - | 1,851,711 | - | - |
| 110 | 18237 | Water & Sewer Lines - Ocean Center Project | 900111 | Infrastructure Assets - Utilities | 67,702 | Pipe | - | 43,460 | 24,242 | - |
| 111 | 17837 | Asr1 | 610150 | Regulatory Compliance | 135,724 | Treatment | 135,724 | - | - | - |
| 112 | 17838 | Asr2 | 610150 | Regulatory Compliance | 135,724 | Treatment | 135,724 | - | - | - |
| 113 | 17839 | Asr3 | 610150 | Regulatory Compliance | 135,724 | Treatment | 135,724 | - | - | - |
| 114 | 17840 | Swim #2 | 610150 | Regulatory Compliance | 107,892 | Treatment | 107,892 | - | - | - |
| 115 | 17842 | 40 Monitoring Wells At Rima Ridge Wellfield | 610150 | Regulatory Compliance | 98,678 | Treatment | 98,678 | - | - | - |
| 116 | 17831 | Test Well Ftr1 | 610150 | Regulatory Compliance | 36,450 | Treatment | 36,450 | - | - | - |
| 117 | 17832 | Test Well Ftr2 | 610150 | Regulatory Compliance | 36,450 | Treatment | 36,450 | - | - | - |
| 118 | 17833 | Test Well Ftr3 | 610150 | Regulatory Compliance | 36,450 | Treatment | 36,450 | - | - | - |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 119 | 17834 | Test Well Ftr4 | 610150 | Regulatory Compliance | 36,450 | Treatment | 36,450 | - | - | - |
| 120 | 17835 | Test Well Ftr5 | 610150 | Regulatory Compliance | 36,450 | Treatment | 36,450 | - | - | - |
| 121 | 17836 | Test Well Ftr6 | 610150 | Regulatory Compliance | 36,450 | Treatment | 36,450 | - | - | - |
| 122 | 17818 | Utilities Extention On Lpga | 900111 | Infrastructure Assets - Utilities | 92,136 | Pipe | - | 59,145 | 32,991 | - |
| 123 | 17819 | Williamson Between Us 92 And Dunn | 900111 | Infrastructure Assets - Utilities | 749,985 | Pipe | - | 481,440 | 268,546 | - |
| 124 | 17826 | Utility Service For Ext Of Tomoka Farms Road | 900111 | Infrastructure Assets - Utilities | 310,738 | Pipe | - | 199,472 | 111,265 | - |
| 125 | 17827 | Utility Improvements On N Williamson | 900111 | Infrastructure Assets - Utilities | 61,236 | Pipe | - | 39,310 | 21,927 | - |
| 126 | 17828 | Water Interconnect W/Ormond Beach | 900111 | Infrastructure Assets - Utilities | 75,340 | Pipe | - | 48,363 | 26,977 | - |
| 127 | 17829 | Water Main Extension Adjacent | 900111 | Infrastructure Assets - Utilities | 282,500 | Pipe | - | 181,346 | 101,154 | - |
| 128 | 17830 | Utility Work @ Tomoka Farms Rd | 900111 | Infrastructure Assets - Utilities | 57,926 | Pipe | - | 37,184 | 20,741 | - |
| 129 | 17658 | Extension Of Water` Sewer & Reuse Lines On Lpga Blvd | 900111 | Infrastructure Assets - Utilities | 399,603 | Pipe | - | 256,518 | 143,085 | - |
| 130 | 16489 | Professional Services For Cornerstone Project Lpga Williamson | 900111 | Infrastructure Assets - Utilities | 5,646 | Pipe | - | 3,624 | 2,022 | - |
| 131 | 16504 | Nova North D.O.T Project | 900111 | Infrastructure Assets - Utilities | 221,996 | Pipe | - | 142,506 | 79,490 | - |
| 132 | 16485 | Water And Sewr Line Ext. | 900111 | Infrastructure Assets - Utilities | 151,500 | Pipe | - | 97,253 | 54,247 | - |
| 133 | | Total Row Infrastructure | | | $ 5,719,647 | | $ 1,188,047 | $ 3,572,018 | $ 959,583 | $ - |
| 134 | | **Equipment - A411** | | | | | | | | |
| 135 | 19545 | 500 Gallon Diesel Fuel Tank | 610240 | Ralph Brennan Water Plants # 2 | 8,800 | Treatment | 8,800 | - | - | - |
| 136 | 19355 | Storage Shed | 610240 | Ralph Brennan Water Plants # 2 | 5,500 | Treatment | 5,500 | - | - | - |
| 137 | 19350 | Storage Shed | 610240 | Ralph Brennan Water Plants # 2 | 10,500 | Treatment | 10,500 | - | - | - |
| 138 | 19346 | Bmt 964 C Ozone Gas Analyzer | 610240 | Ralph Brennan Water Plants # 2 | 7,880 | Treatment | 7,880 | - | - | - |
| 139 | 19345 | 150 Hp Motor | 610240 | Ralph Brennan Water Plants # 2 | 11,433 | Treatment | 11,433 | - | - | - |
| 140 | 19228 | Ammonia Analyzer | 610240 | Ralph Brennan Water Plants # 2 | 13,510 | Treatment | 13,510 | - | - | - |
| 141 | 19179 | Ion Chromatograph | 610150 | Regulatory Compliance | 22,297 | Treatment | 22,297 | - | - | - |
| 142 | 19105 | Carrier 4 Ton A/C | 610240 | Ralph Brennan Water Plants # 2 | 5,730 | Treatment | 5,730 | - | - | - |
| 143 | 19106 | Vederflex Dura 35 Pump Unit | 610240 | Ralph Brennan Water Plants # 2 | 8,290 | Treatment | 8,290 | - | - | - |
| 144 | 19107 | Vederflex Vf40 Pump Unit | 610240 | Ralph Brennan Water Plants # 2 | 11,472 | Treatment | 11,472 | - | - | - |
| 145 | 18970 | 9Px 8Kva Ups System | 610150 | Regulatory Compliance | 2,164 | Treatment | 2,164 | - | - | - |
| 146 | 18971 | 9Px 8Kva Ups System | 610150 | Regulatory Compliance | 1,981 | Treatment | 1,981 | - | - | - |
| 147 | 19032 | Automated Meter Reading Program | 200520 | Meter Services | 12,000 | Distribution | - | - | 12,000 | - |
| 148 | 18902 | Submersible Turbine` 1200 Gpm | 610240 | Ralph Brennan Water Plants # 2 | 8,465 | Treatment | 8,465 | - | - | - |
| 149 | 18903 | Submersible Turbine` 700 Gpm | 610240 | Ralph Brennan Water Plants # 2 | 6,705 | Treatment | 6,705 | - | - | - |
| 150 | 18904 | Submersible Turbine` 700 Gpm | 610240 | Ralph Brennan Water Plants # 2 | 6,325 | Treatment | 6,325 | - | - | - |
| 151 | 18915 | Dry Reactor For Ozone Unit 3 | 610240 | Ralph Brennan Water Plants # 2 | 15,847 | Treatment | 15,847 | - | - | - |
| 152 | 18906 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 6,231 | Treatment | 6,231 | - | - | - |
| 153 | 18907 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 7,829 | Treatment | 7,829 | - | - | - |
| 154 | 18905 | Chlorine Pump - Dosing Pump #3 | 610240 | Ralph Brennan Water Plants # 2 | 7,980 | Treatment | 7,980 | - | - | - |
| 155 | 18926 | Automated Meter Reading Program | 200520 | Meter Services | 6,503,197 | Distribution | - | - | 6,503,197 | - |
| 156 | 18869 | Submersible Turbine Pump | 610240 | Ralph Brennan Water Plants # 2 | 6,705 | Treatment | 6,705 | - | - | - |
| 157 | 18858 | Caterpillar D125 Generator | 610240 | Ralph Brennan Water Plants # 2 | 47,028 | Treatment | 47,028 | - | - | - |
| 158 | 18859 | Caterpillar D125 Generator | 610240 | Ralph Brennan Water Plants # 2 | 47,028 | Treatment | 47,028 | - | - | - |
| 159 | 18822 | Dc Amplifier For Ozone Generator | 610240 | Ralph Brennan Water Plants # 2 | 7,300 | Treatment | 7,300 | - | - | - |
| 160 | 18823 | Dc Amplifier For Ozone Generator | 610240 | Ralph Brennan Water Plants # 2 | 7,300 | Treatment | 7,300 | - | - | - |
| 161 | 18824 | Dc Amplifier For Ozone Generator | 610240 | Ralph Brennan Water Plants # 2 | 7,300 | Treatment | 7,300 | - | - | - |
| 162 | 18800 | Chlorine Generation Cell & Housing Assembly | 610240 | Ralph Brennan Water Plants # 2 | 42,626 | Treatment | 42,626 | - | - | - |
| 163 | 18801 | Chlorine Generation Cell & Housing Assembly | 610240 | Ralph Brennan Water Plants # 2 | 42,626 | Treatment | 42,626 | - | - | - |
| 164 | 18737 | Dry Type Reactor | 610240 | Ralph Brennan Water Plants # 2 | 11,207 | Treatment | 11,207 | - | - | - |
| 165 | 18733 | Franklin Motor Pump | 610240 | Ralph Brennan Water Plants # 2 | 5,209 | Treatment | 5,209 | - | - | - |
| 166 | 18716 | Vacuum Priming Valve For Transfer Pump #1 | 610240 | Ralph Brennan Water Plants # 2 | 6,253 | Treatment | 6,253 | - | - | - |
| 167 | 18717 | High Service Pump | 610240 | Ralph Brennan Water Plants # 2 | 46,650 | Treatment | 46,650 | - | - | - |
| 168 | 18713 | Adc Smart Controller | 610240 | Ralph Brennan Water Plants # 2 | 5,680 | Treatment | 5,680 | - | - | - |
| 169 | 18714 | Adc Smart Controller | 610240 | Ralph Brennan Water Plants # 2 | 5,680 | Treatment | 5,680 | - | - | - |
| 170 | 18715 | Adc Smart Controller | 610240 | Ralph Brennan Water Plants # 2 | 5,680 | Treatment | 5,680 | - | - | - |
| 171 | 18709 | Check Valve For Hsp#1 | 610240 | Ralph Brennan Water Plants # 2 | 17,725 | Treatment | 17,725 | - | - | - |
| 172 | 18574 | Dry Type Reactor | 610240 | Ralph Brennan Water Plants # 2 | 10,402 | Treatment | 10,402 | - | - | - |
| 173 | 18570 | Ambient Air Monitor | 610240 | Ralph Brennan Water Plants # 2 | 10,075 | Treatment | 10,075 | - | - | - |
| 174 | 18554 | Danfoss Vfd` 400 Hp | 610240 | Ralph Brennan Water Plants # 2 | 36,773 | Treatment | 36,773 | - | - | - |
| 175 | 18490 | 7 1/2 Ton Condensing Unit | 610240 | Ralph Brennan Water Plants # 2 | 6,572 | Treatment | 6,572 | - | - | - |
| 176 | 18452 | Franklin Motor Pump | 610240 | Ralph Brennan Water Plants # 2 | 6,895 | Treatment | 6,895 | - | - | - |
| 177 | 18446 | Portable Digital Flowmeter | 610240 | Ralph Brennan Water Plants # 2 | 5,613 | Treatment | 5,613 | - | - | - |
| 178 | 18435 | Rectifier And Cell Cabinet Upgrade | 610240 | Ralph Brennan Water Plants # 2 | 107,600 | Treatment | 107,600 | - | - | - |
| 179 | 18392 | 4" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 6,436 | Distribution | - | - | 6,436 | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 180 | 18393 | 4" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 6,436 | Distribution | - | - | 6,436 | - |
| 181 | 18394 | 4" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 6,436 | Distribution | - | - | 6,436 | - |
| 182 | 18395 | 4" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 6,436 | Distribution | - | - | 6,436 | - |
| 183 | 18396 | 4" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 6,436 | Distribution | - | - | 6,436 | - |
| 184 | 18397 | 4" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 6,436 | Distribution | - | - | 6,436 | - |
| 185 | 18398 | 4" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 6,436 | Distribution | - | - | 6,436 | - |
| 186 | 18399 | 6" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 7,367 | Distribution | - | - | 7,367 | - |
| 187 | 18400 | 6" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 7,367 | Distribution | - | - | 7,367 | - |
| 188 | 18401 | 6" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 7,367 | Distribution | - | - | 7,367 | - |
| 189 | 18402 | 6" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 7,367 | Distribution | - | - | 7,367 | - |
| 190 | 18403 | 6" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 7,367 | Distribution | - | - | 7,367 | - |
| 191 | 18404 | 6" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 7,367 | Distribution | - | - | 7,367 | - |
| 192 | 18405 | 6" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 7,367 | Distribution | - | - | 7,367 | - |
| 193 | 18407 | 6" F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 7,367 | Distribution | - | - | 7,367 | - |
| 194 | 18408 | 10 Inch F2 Omni Meter | 900111 | Infrastructure Assets - Utilities | 16,950 | Distribution | - | - | 16,950 | - |
| 195 | 18385 | 25 Ton Condenser | 600820 | Facilities Maintenance | 11,346 | Treatment | 11,346 | - | - | - |
| 196 | 18367 | Control Panel For Cat Generator | 610240 | Ralph Brennan Water Plants # 2 | 7,724 | Treatment | 7,724 | - | - | - |
| 197 | 18375 | Goulds Submersible Turbine | 610240 | Ralph Brennan Water Plants # 2 | 6,670 | Treatment | 6,670 | - | - | - |
| 198 | 18312 | Water Service Replacement Sunland & Mlk | 900111 | Infrastructure Assets - Utilities | 209,458 | Pipe | - | 134,458 | 75,000 | - |
| 199 | 18282 | Sihi Vacuum Pump | 610240 | Ralph Brennan Water Plants # 2 | 9,571 | Treatment | 9,571 | - | - | - |
| 200 | 18258 | Aurora Split Case Pump Model 411 | 610240 | Ralph Brennan Water Plants # 2 | 28,402 | Treatment | 28,402 | - | - | - |
| 201 | 18243 | 40 Hp Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 4,855 | Treatment | 4,855 | - | - | - |
| 202 | 18244 | 40 Hp Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 4,855 | Treatment | 4,855 | - | - | - |
| 203 | 18245 | 250 Hp Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 28,085 | Treatment | 28,085 | - | - | - |
| 204 | 18246 | 400 Hp Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 43,375 | Treatment | 43,375 | - | - | - |
| 205 | 18311 | Jackson Av Water Main Upsize | 900111 | Infrastructure Assets - Utilities | 69,186 | Transmission | - | 69,186 | - | - |
| 206 | 18214 | High Efficiency Electrode | 610240 | Ralph Brennan Water Plants # 2 | 60,780 | Treatment | 60,780 | - | - | - |
| 207 | 18215 | High Efficiency Electrode | 610240 | Ralph Brennan Water Plants # 2 | 60,780 | Treatment | 60,780 | - | - | - |
| 208 | 18206 | Aurora 10X12X18 | 610240 | Ralph Brennan Water Plants # 2 | 29,840 | Treatment | 29,840 | - | - | - |
| 209 | 18205 | Hydraulic Handheld Valve Exerciser | 610250 | Water Distribution | 5,806 | Pipe | - | 3,727 | 2,079 | - |
| 210 | 18109 | Rectifier For Chlorine Generation | 610240 | Ralph Brennan Water Plants # 2 | 68,390 | Treatment | 68,390 | - | - | - |
| 211 | 18110 | Rectifier For Chlorine Generation | 610240 | Ralph Brennan Water Plants # 2 | 68,390 | Treatment | 68,390 | - | - | - |
| 212 | 18103 | Hmi Touch Screen - On-Site | 610240 | Ralph Brennan Water Plants # 2 | 12,200 | Treatment | 12,200 | - | - | - |
| 213 | 18088 | Mdp Switch Board | 610240 | Ralph Brennan Water Plants # 2 | 5,930 | Treatment | 5,930 | - | - | - |
| 214 | 18089 | Deplox 5 Multi Analyzer | 610240 | Ralph Brennan Water Plants # 2 | 7,426 | Treatment | 7,426 | - | - | - |
| 215 | 18081 | Toshiba Motor 100 Hp | 610240 | Ralph Brennan Water Plants # 2 | 8,612 | Treatment | 8,612 | - | - | - |
| 216 | 17809 | Rebuild C54 Eimco Drive | 610240 | Ralph Brennan Water Plants # 2 | 77,060 | Treatment | 77,060 | - | - | - |
| 217 | 17773 | 25 Hp Submersible Pump & Motor | 610240 | Ralph Brennan Water Plants # 2 | 18,675 | Treatment | 18,675 | - | - | - |
| 218 | 17774 | 25 Hp Submersible Pump & Motor | 610240 | Ralph Brennan Water Plants # 2 | 18,675 | Treatment | 18,675 | - | - | - |
| 219 | 17777 | Clortec Ct-750 Clear Acrylic Cell Body | 610240 | Ralph Brennan Water Plants # 2 | 9,850 | Treatment | 9,850 | - | - | - |
| 220 | 17725 | 25 Hp Submersible Pump & Motor | 610240 | Ralph Brennan Water Plants # 2 | 16,175 | Treatment | 16,175 | - | - | - |
| 221 | 17727 | 25 Hp Submersible Pump & Motor | 610240 | Ralph Brennan Water Plants # 2 | 16,175 | Treatment | 16,175 | - | - | - |
| 222 | 17703 | Toshiba Motor B4004Vlg3Bm | 610240 | Ralph Brennan Water Plants # 2 | 11,689 | Treatment | 11,689 | - | - | - |
| 223 | 17849 | Scada System Upgrade | 610240 | Ralph Brennan Water Plants # 2 | 710,683 | Treatment | 710,683 | - | - | - |
| 224 | 17644 | 125 Kw Emergency Generator | 610240 | Ralph Brennan Water Plants # 2 | 33,886 | Treatment | 33,886 | - | - | - |
| 225 | 17607 | Transfer Pump Number 4 | 610240 | Ralph Brennan Water Plants # 2 | 56,972 | Treatment | 56,972 | - | - | - |
| 226 | 17590 | Transfer Pump No. 1 | 610240 | Ralph Brennan Water Plants # 2 | 14,323 | Treatment | 14,323 | - | - | - |
| 227 | 17600 | Transfer Pump No. 2 | 610240 | Ralph Brennan Water Plants # 2 | 13,238 | Treatment | 13,238 | - | - | - |
| 228 | 17580 | Powerware 9170 18Kva Ups | 610240 | Ralph Brennan Water Plants # 2 | 14,180 | Treatment | 14,180 | - | - | - |
| 229 | 17538 | Camcorp Model 8 Bin Vent | 610240 | Ralph Brennan Water Plants # 2 | 5,530 | Treatment | 5,530 | - | - | - |
| 230 | 17515 | Toshiba Motor For Pump #6 | 610240 | Ralph Brennan Water Plants # 2 | 11,325 | Treatment | 11,325 | - | - | - |
| 231 | 17589 | Fluke Meter 1750 | 610240 | Ralph Brennan Water Plants # 2 | 12,892 | Treatment | 12,892 | - | - | - |
| 232 | 17516 | 6500 Gallon Containment Tank | 610240 | Ralph Brennan Water Plants # 2 | 17,251 | Treatment | 17,251 | - | - | - |
| 233 | 17514 | Swivel Valve Maintenance Trailer | 610250 | Water Distribution | 47,885 | Pipe | - | 30,739 | 17,146 | - |
| 234 | 17549 | Ground Storage Tank | 610240 | Ralph Brennan Water Plants # 2 | 2,426,600 | Treatment | 2,426,600 | - | - | - |
| 235 | 17655 | Generator Detroit Diesel | 610240 | Ralph Brennan Water Plants # 2 | 436,139 | Treatment | 436,139 | - | - | - |
| 236 | 17656 | Scada System Upgrade | 610240 | Ralph Brennan Water Plants # 2 | 91,957 | Treatment | 91,957 | - | - | - |
| 237 | 17474 | Liquid Ammonia Feed System | 610240 | Ralph Brennan Water Plants # 2 | 57,900 | Treatment | 57,900 | - | - | - |
| 238 | 17458 | Submersible Well Equipment | 610240 | Ralph Brennan Water Plants # 2 | 16,685 | Treatment | 16,685 | - | - | - |
| 239 | 17415 | High Service #6 Pump | 610240 | Ralph Brennan Water Plants # 2 | 30,240 | Treatment | 30,240 | - | - | - |
| 240 | 17305 | Security Computer Console | 610240 | Ralph Brennan Water Plants # 2 | 15,615 | Treatment | 15,615 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 241 | 17303 | Mass Flow Meter On Co2 Supply Line | 610240 | Ralph Brennan Water Plants # 2 | 8,300 | Treatment | 8,300 | - | - | - |
| 242 | 17485 | Engineering For Generator Install | 610240 | Ralph Brennan Water Plants # 2 | 38,500 | Treatment | 38,500 | - | - | - |
| 243 | 17492 | Feed Piping For 2 Storage Tanks | 610240 | Ralph Brennan Water Plants # 2 | 12,500 | Treatment | 12,500 | - | - | - |
| 244 | 17493 | Detroit Diesel Generator | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 245 | 17494 | Generator Detroit Diesel | 610240 | Ralph Brennan Water Plants # 2 | 98,867 | Treatment | 98,867 | - | - | - |
| 246 | 17214 | Nutrient Auto Analyzer | 610150 | Regulatory Compliance | 19,239 | Treatment | 19,239 | - | - | - |
| 247 | 17142 | Metrotech 98600 Pipe Locator And Transmitter | 610250 | Water Distribution | 7,054 | Pipe | - | 4,528 | 2,526 | - |
| 248 | 17144 | Hydraulic Hammer W/ Tool Moil | 610250 | Water Distribution | 9,993 | Pipe | - | 6,415 | 3,578 | - |
| 249 | 16979 | Custom Submersible Wellhead 8'X 10' With Accessories | 610240 | Ralph Brennan Water Plants # 2 | 2,441 | Treatment | 2,441 | - | - | - |
| 250 | 16937 | Precision Incubator Model 815 Bod | 610150 | Regulatory Compliance | 1,021 | Treatment | 1,021 | - | - | - |
| 251 | 16938 | Iso - Temp Standard Lab Incubator Standard 5.0 Cu Ft. 120V | 610150 | Regulatory Compliance | 647 | Treatment | 647 | - | - | - |
| 252 | 16759 | Screw Connection Ter Cable Module Parts For Scada System | 610240 | Ralph Brennan Water Plants # 2 | 2,739 | Treatment | 2,739 | - | - | - |
| 253 | 16780 | Single Stage Submersible Pump And Motor For Wellfield | 610240 | Ralph Brennan Water Plants # 2 | 3,954 | Treatment | 3,954 | - | - | - |
| 254 | 16781 | Single Stage Submersible Pump And Motor For Wellfield | 610240 | Ralph Brennan Water Plants # 2 | 3,954 | Treatment | 3,954 | - | - | - |
| 255 | 16758 | Valve Actuator Motorized Ground Storage Tank No.2 | 610240 | Ralph Brennan Water Plants # 2 | 4,585 | Treatment | 4,585 | - | - | - |
| 256 | 16757 | Valve Actuator Motorized By Pass Valve For Ground Storage | 610240 | Ralph Brennan Water Plants # 2 | 3,918 | Treatment | 3,918 | - | - | - |
| 257 | 16777 | Meter 6" W2000 Turbo Slimline W/ Bolt Nuts And Gaskets Well #5 | 610240 | Ralph Brennan Water Plants # 2 | 2,455 | Treatment | 2,455 | - | - | - |
| 258 | 16779 | Measuring Chamber 10" W5500 Dr. Turbo Gallon Assembly Well #1 | 610240 | Ralph Brennan Water Plants # 2 | 1,951 | Treatment | 1,951 | - | - | - |
| 259 | 16778 | 6" Sensus Turbo Meter Well #12 | 610240 | Ralph Brennan Water Plants # 2 | 771 | Treatment | 771 | - | - | - |
| 260 | 16783 | 304Ss Submersible Motor 20Hp 3500 Rpm Lead Cable | 610240 | Ralph Brennan Water Plants # 2 | 1,184 | Treatment | 1,184 | - | - | - |
| 261 | 16787 | Water Plant Sludge Thickner Drive | 610240 | Ralph Brennan Water Plants # 2 | 67,860 | Treatment | 67,860 | - | - | - |
| 262 | 16674 | Ysi Model 650 Waterproof Field Meter | 610150 | Regulatory Compliance | 474 | Treatment | 474 | - | - | - |
| 263 | 17051 | Rotary Valve 8X10 Drive Type Hand Operated | 610240 | Ralph Brennan Water Plants # 2 | 2,293 | Treatment | 2,293 | - | - | - |
| 264 | 17052 | Rotary Valve 8X10 Drive Type Hand Operated | 610240 | Ralph Brennan Water Plants # 2 | 2,293 | Treatment | 2,293 | - | - | - |
| 265 | 16664 | Valve #2 Plant Side Electic Actuator Model #L120-40/25/1800/Drii + Freight | 610240 | Ralph Brennan Water Plants # 2 | 4,739 | Treatment | 4,739 | - | - | - |
| 266 | 16667 | Pump /Motor Goulds Model 6Dhhc Vis Bowl 400Gpm @ 83.5' Tdh/15 Hp 230V | 610240 | Ralph Brennan Water Plants # 2 | 2,370 | Treatment | 2,370 | - | - | - |
| 267 | 16426 | 40Hp 460V 3 Ph 6" Motor | 610240 | Ralph Brennan Water Plants # 2 | 2,850 | Treatment | 2,850 | - | - | - |
| 268 | 16245 | Dionex Ics-2000 Ion Chromatograph System - Gsa | 610150 | Regulatory Compliance | 14,750 | Treatment | 14,750 | - | - | - |
| 269 | 16194 | Well Liner & Installation | 610240 | Ralph Brennan Water Plants # 2 | 13,453 | Treatment | 13,453 | - | - | - |
| 270 | 16170 | Barbed Wire Fence | 610240 | Ralph Brennan Water Plants # 2 | 6,697 | Treatment | 6,697 | - | - | - |
| 271 | 16494 | Ingersoll Rand P185Wtr Portable Compressor & Reel Hose | 610250 | Water Distribution | 10,960 | Pipe | - | 7,036 | 3,924 | - |
| 272 | 16100 | Pump 40 Hp 460 Volts/Motor Flow 1200 Head | 610240 | Ralph Brennan Water Plants # 2 | 2,869 | Treatment | 2,869 | - | - | - |
| 273 | 16205 | Type 1 Electromagnetic Lock Door | 610240 | Ralph Brennan Water Plants # 2 | 1,529 | Treatment | 1,529 | - | - | - |
| 274 | 16206 | Type 1 Electromagnetic Lock Door | 610240 | Ralph Brennan Water Plants # 2 | 1,529 | Treatment | 1,529 | - | - | - |
| 275 | 16207 | Type 1 Electromagnetic Lock Door | 610240 | Ralph Brennan Water Plants # 2 | 1,529 | Treatment | 1,529 | - | - | - |
| 276 | 16208 | Type 2 Coil Based Electric Strike Lock Door | 610240 | Ralph Brennan Water Plants # 2 | 1,264 | Treatment | 1,264 | - | - | - |
| 277 | 15982 | Force Flow Scale Model 50Dr50 Platfotm Scale | 610240 | Ralph Brennan Water Plants # 2 | 4,870 | Treatment | 4,870 | - | - | - |
| 278 | 15972 | Destruct Control Panel | 610240 | Ralph Brennan Water Plants # 2 | 1,570 | Treatment | 1,570 | - | - | - |
| 279 | 15974 | Destruct Control Panel | 610240 | Ralph Brennan Water Plants # 2 | 7,179 | Treatment | 7,179 | - | - | - |
| 280 | 15877 | Franklin Motor 240 Volt 3450 Rpm | 610240 | Ralph Brennan Water Plants # 2 | 2,067 | Treatment | 2,067 | - | - | - |
| 281 | 15882 | Cooling Fans | 610240 | Ralph Brennan Water Plants # 2 | 9,825 | Treatment | 9,825 | - | - | - |
| 282 | 15971 | Destruct Control Panel | 610240 | Ralph Brennan Water Plants # 2 | 7,179 | Treatment | 7,179 | - | - | - |
| 283 | 15973 | Destruct Control Panel | 610240 | Ralph Brennan Water Plants # 2 | 32,821 | Treatment | 32,821 | - | - | - |
| 284 | 15980 | Water Main Bellevue | 900111 | Infrastructure Assets - Utilities | 12,823 | Transmission | - | 12,823 | - | - |
| 285 | 16025 | Security Fencing | 610240 | Ralph Brennan Water Plants # 2 | 8,996 | Treatment | 8,996 | - | - | - |
| 286 | 15987 | Bottled Water Apparatus | 610245 | Bottle Water | 38,875 | Treatment | 38,875 | - | - | - |
| 287 | 15984 | 7230 R25 Ysi Model 58 | 610150 | Regulatory Compliance | 424 | Treatment | 424 | - | - | - |
| 288 | 15975 | Lime Slaker & Vloumetric #4 | 610240 | Ralph Brennan Water Plants # 2 | 54,857 | Treatment | 54,857 | - | - | - |
| 289 | 15976 | Lime Slaker & Vloumetric #1 | 610240 | Ralph Brennan Water Plants # 2 | 54,857 | Treatment | 54,857 | - | - | - |
| 290 | 15977 | Lime Slaker & Vloumetric #2 | 610240 | Ralph Brennan Water Plants # 2 | 54,857 | Treatment | 54,857 | - | - | - |
| 291 | 15978 | Lime Slaker & Vloimetric #3 | 610240 | Ralph Brennan Water Plants # 2 | 54,857 | Treatment | 54,857 | - | - | - |
| 292 | 15878 | Lims-Software Implementation & Installation | 610150 | Regulatory Compliance | 17,594 | Treatment | 17,594 | - | - | - |
| 293 | 15550 | Swipe Cards For 4 Doors | 610240 | Ralph Brennan Water Plants # 2 | 7,197 | Treatment | 7,197 | - | - | - |
| 294 | 15251 | Superflex Expansion Joint | 610240 | Ralph Brennan Water Plants # 2 | 2,253 | Treatment | 2,253 | - | - | - |
| 295 | 15252 | Superflex Expansion Joint | 610240 | Ralph Brennan Water Plants # 2 | 2,253 | Treatment | 2,253 | - | - | - |
| 296 | 15253 | Superflex Expansion Joint | 610240 | Ralph Brennan Water Plants # 2 | 2,253 | Treatment | 2,253 | - | - | - |
| 297 | 15256 | Injector/Liqchlorine/Remote | 610240 | Ralph Brennan Water Plants # 2 | 4,606 | Treatment | 4,606 | - | - | - |
| 298 | 15246 | Hi Submersible E Belt Filte | 610240 | Ralph Brennan Water Plants # 2 | 197,597 | Treatment | 197,597 | - | - | - |
| 299 | 15250 | Pump & Motor | 610240 | Ralph Brennan Water Plants # 2 | 17,750 | Treatment | 17,750 | - | - | - |
| 300 | 15290 | Breaker Mounting Brackett | 610240 | Ralph Brennan Water Plants # 2 | 2,359 | Treatment | 2,359 | - | - | - |
| 301 | 14519 | Sludge Pump Wemco | 610240 | Ralph Brennan Water Plants # 2 | 23,786 | Treatment | 23,786 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 302 | 14520 | Sludge Pump Wemco | 610240 | Ralph Brennan Water Plants # 2 | 23,786 | Treatment | 23,786 | - | - | - |
| 303 | 14521 | Sludge Pump Wemco | 610240 | Ralph Brennan Water Plants # 2 | 23,786 | Treatment | 23,786 | - | - | - |
| 304 | 14522 | Limitorque Actuator | 610240 | Ralph Brennan Water Plants # 2 | 3,954 | Treatment | 3,954 | - | - | - |
| 305 | 14523 | Limitorque Actuator | 610240 | Ralph Brennan Water Plants # 2 | 3,954 | Treatment | 3,954 | - | - | - |
| 306 | 14511 | Elec Power Operator | 610250 | Water Distribution | 2,100 | Pipe | - | 1,348 | 752 | - |
| 307 | 14512 | Test Pump Wheeler 464530 | 610250 | Water Distribution | 1,771 | Pipe | - | 1,137 | 634 | - |
| 308 | 14513 | Test Pump Wheeler 46700 | 610250 | Water Distribution | 2,204 | Pipe | - | 1,415 | 789 | - |
| 309 | 14538 | 12" Water Main` A1A | 900111 | Infrastructure Assets - Utilities | 222,145 | Transmission | - | 222,145 | - | - |
| 310 | 14480 | Pipe Locator | 610250 | Water Distribution | 5,225 | Pipe | - | 3,354 | 1,871 | - |
| 311 | 14332 | Portable Flow Meter | 610240 | Ralph Brennan Water Plants # 2 | 4,348 | Treatment | 4,348 | - | - | - |
| 312 | 14330 | Pump Submers 6" X 8" | 610240 | Ralph Brennan Water Plants # 2 | 3,500 | Treatment | 3,500 | - | - | - |
| 313 | 14537 | 8" Water Main` Desoto St | 900111 | Infrastructure Assets - Utilities | 146,080 | Transmission | - | 146,080 | - | - |
| 314 | 14329 | 6" Sensus Turbo Meter | 610240 | Ralph Brennan Water Plants # 2 | 2,270 | Treatment | 2,270 | - | - | - |
| 315 | 14275 | Locator Metrotech 810 Dx | 610250 | Water Distribution | 2,425 | Pipe | - | 1,557 | 868 | - |
| 316 | 14322 | Modblock 48 Place Dual Chan | 610150 | Regulatory Compliance | 1,233 | Treatment | 1,233 | - | - | - |
| 317 | 14338 | Differ Pressure Transmitter | 610240 | Ralph Brennan Water Plants # 2 | 1,453 | Treatment | 1,453 | - | - | - |
| 318 | 14340 | Differ Pressure Transmitter | 610240 | Ralph Brennan Water Plants # 2 | 1,453 | Treatment | 1,453 | - | - | - |
| 319 | 14342 | Differ Pressure Transmitter | 610240 | Ralph Brennan Water Plants # 2 | 1,453 | Treatment | 1,453 | - | - | - |
| 320 | 14343 | Differ Pressure Transmitter | 610240 | Ralph Brennan Water Plants # 2 | 1,453 | Treatment | 1,453 | - | - | - |
| 321 | 14345 | Limitorque Actuator | 610240 | Ralph Brennan Water Plants # 2 | 6,567 | Treatment | 6,567 | - | - | - |
| 322 | 14328 | Motor 40Hp Hi Effic | 610240 | Ralph Brennan Water Plants # 2 | 2,378 | Treatment | 2,378 | - | - | - |
| 323 | 14325 | 4' Sensus Turbo Meter | 610240 | Ralph Brennan Water Plants # 2 | 2,258 | Treatment | 2,258 | - | - | - |
| 324 | 14326 | 4' Sensus Turbo Meter | 610240 | Ralph Brennan Water Plants # 2 | 2,258 | Treatment | 2,258 | - | - | - |
| 325 | 14346 | Actuator Electric El-55 | 610240 | Ralph Brennan Water Plants # 2 | 1,580 | Treatment | 1,580 | - | - | - |
| 326 | 14347 | Actuator Electric El-55 | 610240 | Ralph Brennan Water Plants # 2 | 1,580 | Treatment | 1,580 | - | - | - |
| 327 | 14366 | Gerber Edge 2 | 610245 | Bottle Water | 18,271 | Treatment | 18,271 | - | - | - |
| 328 | 14367 | 15 Inch Plotter Envision 375 | 610245 | Bottle Water | 6,650 | Treatment | 6,650 | - | - | - |
| 329 | 14370 | Pressure Transducer | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 330 | 14371 | Pressure Transducer | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 331 | 14372 | Pressure Transducer | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 332 | 14373 | Pressure Transducer | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 333 | 14374 | Pressure Transducer | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 334 | 14375 | Pressure Transducer | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 335 | 14376 | Pressure Transducer | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 336 | 14377 | Pressure Transducer | 610240 | Ralph Brennan Water Plants # 2 | 1,133 | Treatment | 1,133 | - | - | - |
| 337 | 14744 | Metering Pump` Verderflex | 610240 | Ralph Brennan Water Plants # 2 | 13,688 | Treatment | 13,688 | - | - | - |
| 338 | 14745 | Metering Pump` Verderflex | 610240 | Ralph Brennan Water Plants # 2 | 13,688 | Treatment | 13,688 | - | - | - |
| 339 | 14746 | Metering Pump` Verderflex | 610240 | Ralph Brennan Water Plants # 2 | 13,688 | Treatment | 13,688 | - | - | - |
| 340 | 14747 | Eye Wash Station` Generation | 610240 | Ralph Brennan Water Plants # 2 | 3,199 | Treatment | 3,199 | - | - | - |
| 341 | 14748 | Eye Wash Station` Generation | 610240 | Ralph Brennan Water Plants # 2 | 3,199 | Treatment | 3,199 | - | - | - |
| 342 | 14753 | Blower 1` Generation Bldg | 610240 | Ralph Brennan Water Plants # 2 | 124,893 | Treatment | 124,893 | - | - | - |
| 343 | 14754 | Blower 2` Generation Bldg | 610240 | Ralph Brennan Water Plants # 2 | 124,893 | Treatment | 124,893 | - | - | - |
| 344 | 14755 | Blower 3` Generation Bldg | 610240 | Ralph Brennan Water Plants # 2 | 124,893 | Treatment | 124,893 | - | - | - |
| 345 | 14756 | Blower 4` Generation Bldg | 610240 | Ralph Brennan Water Plants # 2 | 124,893 | Treatment | 124,893 | - | - | - |
| 346 | 14757 | Blower 5` Generation Bldg | 610240 | Ralph Brennan Water Plants # 2 | 124,893 | Treatment | 124,893 | - | - | - |
| 347 | 14758 | Blower 6` Generation Bldg | 610240 | Ralph Brennan Water Plants # 2 | 124,893 | Treatment | 124,893 | - | - | - |
| 348 | 14759 | Blower 8` Generation Bldg | 610240 | Ralph Brennan Water Plants # 2 | 124,893 | Treatment | 124,893 | - | - | - |
| 349 | 14760 | Chlorine Dillution Station | 610240 | Ralph Brennan Water Plants # 2 | 68,443 | Treatment | 68,443 | - | - | - |
| 350 | 14761 | Hypochlorida Stor Tank | 610240 | Ralph Brennan Water Plants # 2 | 121,740 | Treatment | 121,740 | - | - | - |
| 351 | 14762 | Hypochloride Stor Tank | 610240 | Ralph Brennan Water Plants # 2 | 121,740 | Treatment | 121,740 | - | - | - |
| 352 | 14763 | Hypochloride Stor Tank | 610240 | Ralph Brennan Water Plants # 2 | 121,740 | Treatment | 121,740 | - | - | - |
| 353 | 14764 | Level Transmitter` Gener Bldg | 610240 | Ralph Brennan Water Plants # 2 | 26,715 | Treatment | 26,715 | - | - | - |
| 354 | 14765 | Level Transmitter` Gener Bldg | 610240 | Ralph Brennan Water Plants # 2 | 2,672 | Treatment | 2,672 | - | - | - |
| 355 | 14766 | Level Transmitter` Gener Bldg | 610240 | Ralph Brennan Water Plants # 2 | 2,672 | Treatment | 2,672 | - | - | - |
| 356 | 14767 | Acid Wash Cart Portable | 610240 | Ralph Brennan Water Plants # 2 | 40,073 | Treatment | 40,073 | - | - | - |
| 357 | 14768 | Sensus Meter 4" | 610240 | Ralph Brennan Water Plants # 2 | 2,505 | Treatment | 2,505 | - | - | - |
| 358 | 14769 | Backflow Preventer 4" Clow | 610240 | Ralph Brennan Water Plants # 2 | 7,814 | Treatment | 7,814 | - | - | - |
| 359 | 14770 | Salt Storage Tank 84T | 610240 | Ralph Brennan Water Plants # 2 | 77,637 | Treatment | 77,637 | - | - | - |
| 360 | 14771 | Salt Storage Tank 84T | 610240 | Ralph Brennan Water Plants # 2 | 77,637 | Treatment | 77,637 | - | - | - |
| 361 | 14533 | Water/Force Main` Us 92 | 900111 | Infrastructure Assets - Utilities | 73,009 | Transmission | - | 73,009 | - | - |
| 362 | 13930 | Vfd Trfr Pump#3 Backwash Pump | 610240 | Ralph Brennan Water Plants # 2 | 57,475 | Treatment | 57,475 | - | - | - |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 363 | 13929 | Flow Meter Micro Motion | 610240 | Ralph Brennan Water Plants # 2 | 12,970 | Treatment | 12,970 | - | - | - |
| 364 | 13976 | 20" Dip Wtr Main` N William | 900111 | Infrastructure Assets - Utilities | 184,750 | Transmission | - | 184,750 | - | - |
| 365 | 13937 | Pump Controller | 610240 | Ralph Brennan Water Plants # 2 | 6,037 | Treatment | 6,037 | - | - | - |
| 366 | 13785 | Lab Equipment | 610150 | Regulatory Compliance | 798 | Treatment | 798 | - | - | - |
| 367 | 13872 | Pump - 6" Discharg Wellhead | 610240 | Ralph Brennan Water Plants # 2 | 2,044 | Treatment | 2,044 | - | - | - |
| 368 | 13873 | 18 Inch Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 1,653 | Treatment | 1,653 | - | - | - |
| 369 | 13874 | 18 Inch Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 1,653 | Treatment | 1,653 | - | - | - |
| 370 | 13875 | 18 Inch Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 1,653 | Treatment | 1,653 | - | - | - |
| 371 | 13876 | 18 Inch Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 1,653 | Treatment | 1,653 | - | - | - |
| 372 | 13877 | 18 Inch Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 1,653 | Treatment | 1,653 | - | - | - |
| 373 | 13878 | 18 Inch Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 1,653 | Treatment | 1,653 | - | - | - |
| 374 | 13940 | Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,104 | Treatment | 2,104 | - | - | - |
| 375 | 13941 | Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,104 | Treatment | 2,104 | - | - | - |
| 376 | 13942 | Dezurik Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,104 | Treatment | 2,104 | - | - | - |
| 377 | 13943 | Sludge Thickener Unit | 610240 | Ralph Brennan Water Plants # 2 | 71,782 | Treatment | 71,782 | - | - | - |
| 378 | 13786 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 379 | 13787 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 380 | 13788 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 381 | 13789 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 382 | 13790 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 383 | 13791 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 384 | 13792 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 385 | 13793 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 386 | 13794 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 387 | 13795 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 388 | 13796 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 389 | 13798 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 390 | 13799 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 391 | 13800 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 392 | 13801 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 393 | 13802 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 394 | 13803 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 395 | 13804 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 396 | 13805 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 397 | 13806 | Remote Commun Processor | 610240 | Ralph Brennan Water Plants # 2 | 1,652 | Treatment | 1,652 | - | - | - |
| 398 | 13808 | Limitorque Electric Actuators | 610240 | Ralph Brennan Water Plants # 2 | 3,158 | Treatment | 3,158 | - | - | - |
| 399 | 13809 | Limitorque Electric Actuators | 610240 | Ralph Brennan Water Plants # 2 | 3,158 | Treatment | 3,158 | - | - | - |
| 400 | 13810 | Limitorque Electric Actuators | 610240 | Ralph Brennan Water Plants # 2 | 3,158 | Treatment | 3,158 | - | - | - |
| 401 | 13811 | Limitorque Electric Actuators | 610240 | Ralph Brennan Water Plants # 2 | 3,158 | Treatment | 3,158 | - | - | - |
| 402 | 13812 | Limitorque Electric Actuators | 610240 | Ralph Brennan Water Plants # 2 | 3,158 | Treatment | 3,158 | - | - | - |
| 403 | 13813 | Limitorque Electric Actuators | 610240 | Ralph Brennan Water Plants # 2 | 3,158 | Treatment | 3,158 | - | - | - |
| 404 | 13814 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 405 | 13815 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 406 | 13816 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 407 | 13817 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 408 | 13818 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 409 | 13819 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 410 | 13820 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 411 | 13821 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 412 | 13822 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 413 | 13823 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 414 | 13824 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 415 | 13825 | Filter Isolation Valve | 610240 | Ralph Brennan Water Plants # 2 | 2,940 | Treatment | 2,940 | - | - | - |
| 416 | 13826 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 417 | 13827 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 418 | 13828 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 419 | 13829 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 420 | 13830 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 421 | 13831 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 422 | 13832 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 423 | 13833 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 424 | 13834 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 425 | 13835 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 426 | 13836 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 427 | 13837 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,937 | Treatment | 2,937 | - | - | - |
| 428 | 13839 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,345 | Treatment | 2,345 | - | - | - |
| 429 | 13840 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,345 | Treatment | 2,345 | - | - | - |
| 430 | 13841 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,345 | Treatment | 2,345 | - | - | - |
| 431 | 13842 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,345 | Treatment | 2,345 | - | - | - |
| 432 | 13843 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,345 | Treatment | 2,345 | - | - | - |
| 433 | 13844 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,345 | Treatment | 2,345 | - | - | - |
| 434 | 13845 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,345 | Treatment | 2,345 | - | - | - |
| 435 | 13846 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,345 | Treatment | 2,345 | - | - | - |
| 436 | 13847 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 437 | 13848 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 438 | 13849 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 439 | 13850 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 440 | 13851 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 441 | 13852 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 442 | 13853 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 443 | 13854 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 444 | 13855 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 445 | 13856 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 446 | 13857 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 447 | 13858 | Electric Actuator | 610240 | Ralph Brennan Water Plants # 2 | 2,343 | Treatment | 2,343 | - | - | - |
| 448 | 13892 | Bottle Filling Line | 610245 | Bottle Water | 99,104 | Treatment | 99,104 | - | - | - |
| 449 | 13889 | Bottle Mold-16 Oz/20 Oz | 610245 | Bottle Water | 47,500 | Treatment | 47,500 | - | - | - |
| 450 | 14526 | Water Main-Millard Ct | 900111 | Infrastructure Assets - Utilities | 116,177 | Pipe | - | 74,577 | 41,599 | - |
| 451 | 13565 | Electric Operator | 610250 | Water Distribution | 3,120 | Pipe | - | 2,003 | 1,117 | - |
| 452 | 10563 | Pressure Transmitter; 3051T | 610240 | Ralph Brennan Water Plants # 2 | 1,087 | Treatment | 1,087 | - | - | - |
| 453 | 10565 | Pressure Transmitter; 3051T | 610240 | Ralph Brennan Water Plants # 2 | 1,087 | Treatment | 1,087 | - | - | - |
| 454 | 10566 | Pressure Transmitter; 3051T | 610240 | Ralph Brennan Water Plants # 2 | 1,087 | Treatment | 1,087 | - | - | - |
| 455 | 10567 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,376 | Treatment | 1,376 | - | - | - |
| 456 | 10568 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,376 | Treatment | 1,376 | - | - | - |
| 457 | 10569 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,376 | Treatment | 1,376 | - | - | - |
| 458 | 10570 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,376 | Treatment | 1,376 | - | - | - |
| 459 | 10571 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,376 | Treatment | 1,376 | - | - | - |
| 460 | 10572 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,376 | Treatment | 1,376 | - | - | - |
| 461 | 10499 | 6 Turbo Slimline Meter; We | 610240 | Ralph Brennan Water Plants # 2 | 2,038 | Treatment | 2,038 | - | - | - |
| 462 | 10272 | Dezurik 24 Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 5,165 | Treatment | 5,165 | - | - | - |
| 463 | 10274 | Dezurik 24 Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 5,165 | Treatment | 5,165 | - | - | - |
| 464 | 10276 | Dezurik 24 Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 5,165 | Treatment | 5,165 | - | - | - |
| 465 | 10268 | Transfer Switch 225A; Emerg | 610240 | Ralph Brennan Water Plants # 2 | 3,189 | Treatment | 3,189 | - | - | - |
| 466 | 10270 | Transfer Switch 225A | 610240 | Ralph Brennan Water Plants # 2 | 3,189 | Treatment | 3,189 | - | - | - |
| 467 | 3642 | 20 Water Line Indigo N To | 900111 | Infrastructure Assets - Utilities | 669,820 | Transmission | - | 669,820 | - | - |
| 468 | 3643 | 20 Water Line - Contributi | 900111 | Infrastructure Assets - Utilities | 1,027,735 | Transmission | - | 1,027,735 | - | - |
| 469 | 10114 | Street Saw; Target Pac1V14K | 610250 | Water Distribution | 2,550 | Pipe | - | 1,637 | 913 | - |
| 470 | 3622 | 6 Water Line Isb-Ridgewoo | 900111 | Infrastructure Assets - Utilities | 137,370 | Distribution | - | - | 137,370 | - |
| 471 | 3623 | 12 Water Line Isb-Ridgewoo | 900111 | Infrastructure Assets - Utilities | 182,095 | Transmission | - | 182,095 | - | - |
| 472 | 9771 | Limitorque Electric Actuato | 610240 | Ralph Brennan Water Plants # 2 | 3,479 | Treatment | 3,479 | - | - | - |
| 473 | 9772 | Limitorque Electric Actuato | 610240 | Ralph Brennan Water Plants # 2 | 3,479 | Treatment | 3,479 | - | - | - |
| 474 | 9773 | Limitorque Electric Actuato | 610240 | Ralph Brennan Water Plants # 2 | 3,479 | Treatment | 3,479 | - | - | - |
| 475 | 3638 | 20 Water Line Lpga To Tomo | 900111 | Infrastructure Assets - Utilities | 711,012 | Transmission | - | 711,012 | - | - |
| 476 | 3639 | 12 Water Line Lpga To Tomo | 900111 | Infrastructure Assets - Utilities | 50,107 | Transmission | - | 50,107 | - | - |
| 477 | 3640 | 8 Water Line Feances Dr | 900111 | Infrastructure Assets - Utilities | 34,090 | Transmission | - | 34,090 | - | - |
| 478 | 9776 | 6' Subm Pump W/15Hp Motor | 610240 | Ralph Brennan Water Plants # 2 | 2,168 | Treatment | 2,168 | - | - | - |
| 479 | 9739 | 15 Ft Maintenance Scaffold | 610240 | Ralph Brennan Water Plants # 2 | 1,312 | Treatment | 1,312 | - | - | - |
| 480 | 3515 | Water/Sewer Relocation-Volu | 900111 | Infrastructure Assets - Utilities | 215,081 | Pipe | - | 138,067 | 77,014 | - |
| 481 | 3610 | Water Line; Isb/River-Penin | 900111 | Infrastructure Assets - Utilities | 405,324 | Pipe | - | 260,191 | 145,134 | - |
| 482 | 9678 | Crane Deming Pump Model 506 | 610240 | Ralph Brennan Water Plants # 2 | 10,800 | Treatment | 10,800 | - | - | - |
| 483 | 9675 | Limitorque Electric Actuato | 610240 | Ralph Brennan Water Plants # 2 | 3,758 | Treatment | 3,758 | - | - | - |
| 484 | 9676 | Limitorque Electric Actuato | 610240 | Ralph Brennan Water Plants # 2 | 3,758 | Treatment | 3,758 | - | - | - |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 485 | 9624 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,141 | Treatment | 1,141 | - | - | - |
| 486 | 9625 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,141 | Treatment | 1,141 | - | - | - |
| 487 | 9626 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,182 | Treatment | 1,182 | - | - | - |
| 488 | 9627 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,182 | Treatment | 1,182 | - | - | - |
| 489 | 9628 | Gould I State Pump | 610240 | Ralph Brennan Water Plants # 2 | 4,348 | Treatment | 4,348 | - | - | - |
| 490 | 9629 | Gould I State Pump | 610240 | Ralph Brennan Water Plants # 2 | 4,348 | Treatment | 4,348 | - | - | - |
| 491 | 3582 | Water Main; Record Center E | 900111 | Infrastructure Assets - Utilities | 12,925 | Pipe | - | 8,297 | 4,628 | - |
| 492 | 9600 | Sterilizer; Sterilmatic 587/Autoclave | 610150 | Regulatory Compliance | 2,027 | Treatment | 2,027 | - | - | - |
| 493 | 9601 | Drive Control L115759-1 | 610240 | Ralph Brennan Water Plants # 2 | 1,732 | Treatment | 1,732 | - | - | - |
| 494 | 9602 | Drive Control L115759-1 | 610240 | Ralph Brennan Water Plants # 2 | 1,732 | Treatment | 1,732 | - | - | - |
| 495 | 3584 | Water Line-Seabreeze/Oakrid | 900111 | Infrastructure Assets - Utilities | 190,379 | Pipe | - | 122,211 | 68,169 | - |
| 496 | 3456 | 16 Dip Water Main-S Nova R | 900111 | Infrastructure Assets - Utilities | 422,837 | Transmission | - | 422,837 | - | - |
| 497 | 9538 | Do Meter W/Field Oxygen Pro | 610150 | Regulatory Compliance | 461 | Treatment | 461 | - | - | - |
| 498 | 9525 | Balance; Sarturius Lp5200P | 610150 | Regulatory Compliance | 662 | Treatment | 662 | - | - | - |
| 499 | 9473 | Solid Phase Extraction Appa | 610150 | Regulatory Compliance | 1,737 | Treatment | 1,737 | - | - | - |
| 500 | 9514 | A-B Plc; Scada System | 610240 | Ralph Brennan Water Plants # 2 | 4,193 | Treatment | 4,193 | - | - | - |
| 501 | 9515 | A-B Plc; Scada System | 610240 | Ralph Brennan Water Plants # 2 | 4,193 | Treatment | 4,193 | - | - | - |
| 502 | 9516 | A-B Plc; Scada System | 610240 | Ralph Brennan Water Plants # 2 | 4,193 | Treatment | 4,193 | - | - | - |
| 503 | 9517 | A-B Plc; Scada System | 610240 | Ralph Brennan Water Plants # 2 | 4,193 | Treatment | 4,193 | - | - | - |
| 504 | 9518 | A-B Plc; Scada System | 610240 | Ralph Brennan Water Plants # 2 | 4,193 | Treatment | 4,193 | - | - | - |
| 505 | 3491 | Phase Ii Water Line; Beach | 900111 | Infrastructure Assets - Utilities | 41,141 | Pipe | - | 26,410 | 14,731 | - |
| 506 | 3566 | 6 Water Main On Morningsid | 900111 | Infrastructure Assets - Utilities | 14,120 | Transmission | - | 14,120 | - | - |
| 507 | 9278 | Ph Meter 450 | 610150 | Regulatory Compliance | 376 | Treatment | 376 | - | - | - |
| 508 | 9519 | High Service Pump #2 | 610240 | Ralph Brennan Water Plants # 2 | 6,912 | Treatment | 6,912 | - | - | - |
| 509 | 8796 | Limitorque Modulating Valve - Effluent | 610240 | Ralph Brennan Water Plants # 2 | 13,045 | Treatment | 13,045 | - | - | - |
| 510 | 8789 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,295 | Treatment | 1,295 | - | - | - |
| 511 | 8790 | Differential Pressure Trans | 610240 | Ralph Brennan Water Plants # 2 | 1,295 | Treatment | 1,295 | - | - | - |
| 512 | 3568 | Crescent Ridge Water Main | 900111 | Infrastructure Assets - Utilities | 18,614 | Pipe | - | 11,949 | 6,665 | - |
| 513 | 3572 | Water Main; Bellevue/Willie | 900111 | Infrastructure Assets - Utilities | 406,670 | Pipe | - | 261,055 | 145,616 | - |
| 514 | 3524 | 12 Water Main-Jimmy Ann Dr | 900111 | Infrastructure Assets - Utilities | 94,799 | Transmission | - | 94,799 | - | - |
| 515 | 8658 | Exhaust Blower 3/4 Hp | 610150 | Regulatory Compliance | 435 | Treatment | 435 | - | - | - |
| 516 | 3509 | 6 & 8 Water Main; Nova Rd | 900111 | Infrastructure Assets - Utilities | 65,988 | Transmission | - | 65,988 | - | - |
| 517 | 3513 | Water/Sewer Relocation-Maso | 900111 | Infrastructure Assets - Utilities | 272,519 | Pipe | - | 174,939 | 97,580 | - |
| 518 | 8625 | 2 1/2 Accu-Punch Tool | 610250 | Water Distribution | 4,803 | Pipe | - | 3,083 | 1,720 | - |
| 519 | 3497 | 30 Water Main Ext/Us 92-Ma | 900111 | Infrastructure Assets - Utilities | 193,864 | Transmission | - | 193,864 | - | - |
| 520 | 3498 | 12 Water Main/Us 92-Magnol | 900111 | Infrastructure Assets - Utilities | 38,622 | Transmission | - | 38,622 | - | - |
| 521 | 3499 | 12 Water Main/Us 92-Magnol | 900111 | Infrastructure Assets - Utilities | 25,685 | Transmission | - | 25,685 | - | - |
| 522 | 3494 | Water Main; Nova/Herbert To | 900111 | Infrastructure Assets - Utilities | 5,000 | Pipe | - | 3,210 | 1,790 | - |
| 523 | 3488 | 8/10 Water Lines; Fire St | 900111 | Infrastructure Assets - Utilities | 36,628 | Transmission | - | 36,628 | - | - |
| 524 | 3484 | 8 Dip Water Line; Oakridge | 900111 | Infrastructure Assets - Utilities | 148,201 | Transmission | - | 148,201 | - | - |
| 525 | 3485 | 14 Dip Water Line; Oakridg | 900111 | Infrastructure Assets - Utilities | 50,407 | Transmission | - | 50,407 | - | - |
| 526 | 8450 | Dbi Winch 60' Stainless Cab | 610240 | Ralph Brennan Water Plants # 2 | 1,425 | Treatment | 1,425 | - | - | - |
| 527 | 8365 | Spectrophotometer; Uv/Vis | 610150 | Regulatory Compliance | 1,770 | Treatment | 1,770 | - | - | - |
| 528 | 3422 | Water Line-Bucknell; Cornel | 900111 | Infrastructure Assets - Utilities | 48,890 | Pipe | - | 31,384 | 17,506 | - |
| 529 | 3424 | Water Line-Bucknell; Cornel | 900111 | Infrastructure Assets - Utilities | 35,403 | Pipe | - | 22,726 | 12,677 | - |
| 530 | 8607 | Weight Indicator; Digital M | 610240 | Ralph Brennan Water Plants # 2 | 2,965 | Treatment | 2,965 | - | - | - |
| 531 | 8608 | Vacuum Priming System; Ov-5 | 610240 | Ralph Brennan Water Plants # 2 | 12,493 | Treatment | 12,493 | - | - | - |
| 532 | 3486 | 8 Dip Water Line 520 Lf; M | 900111 | Infrastructure Assets - Utilities | 6,838 | Transmission | - | 6,838 | - | - |
| 533 | 3514 | Water/Sewer Relocation-Volu | 900111 | Infrastructure Assets - Utilities | 286,818 | Pipe | - | 184,118 | 102,700 | - |
| 534 | 3495 | Water Line Extension-Arroyo | 900111 | Infrastructure Assets - Utilities | 8,750 | Pipe | - | 5,617 | 3,133 | - |
| 535 | 8345 | Microscope; Nova | 610150 | Regulatory Compliance | 731 | Treatment | 731 | - | - | - |
| 536 | 8346 | Meter; Turbo 6 Sensus | 610240 | Ralph Brennan Water Plants # 2 | 850 | Treatment | 850 | - | - | - |
| 537 | 8347 | Meter; Turbo 6 Sensus | 610240 | Ralph Brennan Water Plants # 2 | 850 | Treatment | 850 | - | - | - |
| 538 | 8329 | Stirrer; Programmable W/Gla | 610150 | Regulatory Compliance | 609 | Treatment | 609 | - | - | - |
| 539 | 3489 | 12 Water Line; Clyde Morri | 900111 | Infrastructure Assets - Utilities | 25,345 | Transmission | - | 25,345 | - | - |
| 540 | 3490 | 8 Dip Water Line 1;788 Lf; | 900111 | Infrastructure Assets - Utilities | 62,011 | Transmission | - | 62,011 | - | - |
| 541 | 3454 | 16 Dip Water Main-S Nova R | 900111 | Infrastructure Assets - Utilities | 196,443 | Transmission | - | 196,443 | - | - |
| 542 | 3455 | 16 Dip Water Main-S Nova R | 900111 | Infrastructure Assets - Utilities | 279,083 | Transmission | - | 279,083 | - | - |
| 543 | 3452 | Water Line-Dunn Ave | 900111 | Infrastructure Assets - Utilities | 111,266 | Pipe | - | 71,425 | 39,841 | - |
| 544 | 7819 | Vac Press Pump | 610240 | Ralph Brennan Water Plants # 2 | 2,333 | Treatment | 2,333 | - | - | - |
| 545 | 2490 | (5) Priming Valves-Vacuum P | 610240 | Ralph Brennan Water Plants # 2 | 7,078 | Treatment | 7,078 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 546 | 3423 | Water Line-Bucknell; Cornel | 900111 | Infrastructure Assets - Utilities | 57,348 | Pipe | - | 36,814 | 20,535 | - |
| 547 | 3345 | 8 Dip Water Line-Eighth St | 900111 | Infrastructure Assets - Utilities | 32,298 | Transmission | - | 32,298 | - | - |
| 548 | 3420 | 2 Water Line - Alcazar St | 900111 | Infrastructure Assets - Utilities | 2,250 | Distribution | - | - | 2,250 | - |
| 549 | 3413 | Wtr/Swr/Reuse Lines-Clyde M | 900111 | Infrastructure Assets - Utilities | 45,063 | Pipe | - | 28,927 | 16,136 | - |
| 550 | 3414 | Wtr/Swr Imp-Cypress; Nova-E | 900111 | Infrastructure Assets - Utilities | 330,308 | Pipe | - | 212,036 | 118,273 | - |
| 551 | 7721 | Sampler; G-Chamb; Epic 5L | 610150 | Regulatory Compliance | 688 | Treatment | 688 | - | - | - |
| 552 | 3411 | Water Main Extensions-Dayto | 900111 | Infrastructure Assets - Utilities | 52,911 | Pipe | - | 33,966 | 18,946 | - |
| 553 | 3362 | Water & Sewer Imp - Int'L S | 900111 | Infrastructure Assets - Utilities | 425,880 | Pipe | - | 273,386 | 152,494 | - |
| 554 | 3380 | 2' Water Line & Water Main; | 900111 | Infrastructure Assets - Utilities | 15,195 | Distribution | - | - | 15,195 | - |
| 555 | 3364 | Water Main Extensions-Red J | 900111 | Infrastructure Assets - Utilities | 46,182 | Pipe | - | 29,645 | 16,536 | - |
| 556 | 3340 | Water & Sewer Imp - Nova Rd | 900111 | Infrastructure Assets - Utilities | 89,749 | Pipe | - | 57,613 | 32,136 | - |
| 557 | 3344 | Water Main Extensions-Dayto | 900111 | Infrastructure Assets - Utilities | 147,826 | Pipe | - | 94,894 | 52,932 | - |
| 558 | 7592 | Turbo-Meter System; Bronze | 610240 | Ralph Brennan Water Plants # 2 | 4,954 | Treatment | 4,954 | - | - | - |
| 559 | 7593 | Turbo-Meter System; Bronze | 610240 | Ralph Brennan Water Plants # 2 | 4,954 | Treatment | 4,954 | - | - | - |
| 560 | 7594 | Turbo-Meter System; Bronze | 610240 | Ralph Brennan Water Plants # 2 | 4,954 | Treatment | 4,954 | - | - | - |
| 561 | 7595 | Turbo-Meter System; Bronze | 610240 | Ralph Brennan Water Plants # 2 | 4,954 | Treatment | 4,954 | - | - | - |
| 562 | 7596 | Turbo-Meter System; Bronze | 610240 | Ralph Brennan Water Plants # 2 | 4,954 | Treatment | 4,954 | - | - | - |
| 563 | 7597 | Turbo-Meter System; Bronze | 610240 | Ralph Brennan Water Plants # 2 | 4,954 | Treatment | 4,954 | - | - | - |
| 564 | 7598 | Turbo-Meter System; Bronze | 610240 | Ralph Brennan Water Plants # 2 | 4,954 | Treatment | 4,954 | - | - | - |
| 565 | 3333 | Water Distribution Lines Th | 900111 | Infrastructure Assets - Utilities | 169,479 | Pipe | - | 108,794 | 60,685 | - |
| 566 | 3334 | Water Improvements Daytona | 900111 | Infrastructure Assets - Utilities | 83,922 | Pipe | - | 53,872 | 30,050 | - |
| 567 | 3312 | Water & Sewer Improvements | 900111 | Infrastructure Assets - Utilities | 691,962 | Pipe | - | 444,193 | 247,770 | - |
| 568 | 3299 | 2 Dip Reducers & 20X20 Dip | 610240 | Ralph Brennan Water Plants # 2 | 2,606 | Treatment | 2,606 | - | - | - |
| 569 | 3316 | Hartford Ave Water Improvem | 900111 | Infrastructure Assets - Utilities | 40,508 | Pipe | - | 26,003 | 14,505 | - |
| 570 | 3314 | Water; Sewer & Reuse Lines | 900111 | Infrastructure Assets - Utilities | 189,129 | Pipe | - | 121,408 | 67,721 | - |
| 571 | 3301 | Water & Sewer Improvements | 900111 | Infrastructure Assets - Utilities | 3,679 | Pipe | - | 2,361 | 1,317 | - |
| 572 | 3309 | Beltline Water Main/ Brenna | 900111 | Infrastructure Assets - Utilities | 848,307 | Pipe | - | 544,556 | 303,752 | - |
| 573 | 6878 | Incubator Thelco Model 4E | 610150 | Regulatory Compliance | 437 | Treatment | 437 | - | - | - |
| 574 | 3310 | Water Improvements 2Nd Aven | 900111 | Infrastructure Assets - Utilities | 60,630 | Pipe | - | 38,920 | 21,710 | - |
| 575 | 6874 | Pontoon Boat - 1993 | 610150 | Regulatory Compliance | 1,348 | Treatment | 1,348 | - | - | - |
| 576 | 7013 | Vertical Turbine Pump - Pum | 610240 | Ralph Brennan Water Plants # 2 | 90,000 | Treatment | 90,000 | - | - | - |
| 577 | 3300 | Annapolis Avenue W/Ww Impro | 900111 | Infrastructure Assets - Utilities | 8,675 | Pipe | - | 5,569 | 3,106 | - |
| 578 | 3313 | Improvements To Water Main | 900111 | Infrastructure Assets - Utilities | 4,675 | Pipe | - | 3,001 | 1,674 | - |
| 579 | 3315 | Water; Sewer & Effluent Reu | 900111 | Infrastructure Assets - Utilities | 213,913 | Pipe | - | 137,318 | 76,595 | - |
| 580 | 3274 | Cone Drive Speed Reducer | 610240 | Ralph Brennan Water Plants # 2 | 5,535 | Treatment | 5,535 | - | - | - |
| 581 | 3285 | Water Main - General Marsha | 900111 | Infrastructure Assets - Utilities | 29,951 | Pipe | - | 19,227 | 10,725 | - |
| 582 | 3288 | Water Connects - Beltline M | 900111 | Infrastructure Assets - Utilities | 55,337 | Pipe | - | 35,523 | 19,815 | - |
| 583 | 3289 | Water Distribution Lines 19 | 900111 | Infrastructure Assets - Utilities | 80,598 | Pipe | - | 51,738 | 28,859 | - |
| 584 | 3287 | Improvements Water Main 2Nd | 900111 | Infrastructure Assets - Utilities | 176,668 | Pipe | - | 113,409 | 63,259 | - |
| 585 | 3277 | Water And Sewer System To M | 900111 | Infrastructure Assets - Utilities | 28,750 | Pipe | - | 18,455 | 10,294 | - |
| 586 | 3280 | Ozone Destruct System | 610240 | Ralph Brennan Water Plants # 2 | 98,927 | Treatment | 98,927 | - | - | - |
| 587 | 3283 | Water Main - Jimmy Ann Driv | 900111 | Infrastructure Assets - Utilities | 261,836 | Pipe | - | 168,081 | 93,755 | - |
| 588 | 3263 | Raw Water 20 Water Main | 900111 | Infrastructure Assets - Utilities | 83,485 | Transmission | - | 83,485 | - | - |
| 589 | 3252 | Water Main-General Marshall | 900111 | Infrastructure Assets - Utilities | 83,003 | Pipe | - | 53,282 | 29,721 | - |
| 590 | 3253 | Water Main Tiger Bay | 900111 | Infrastructure Assets - Utilities | 90,192 | Pipe | - | 57,897 | 32,295 | - |
| 591 | 3254 | Water Main Indian Lake Roa | 900111 | Infrastructure Assets - Utilities | 48,312 | Pipe | - | 31,013 | 17,299 | - |
| 592 | 3255 | Water Main 10Th Street | 900111 | Infrastructure Assets - Utilities | 61,210 | Pipe | - | 39,293 | 21,917 | - |
| 593 | 6408 | Line Tracer | 610250 | Water Distribution | 2,219 | Pipe | - | 1,424 | 795 | - |
| 594 | 3245 | Water Main - 6 | 900111 | Infrastructure Assets - Utilities | 30,221 | Distribution | - | - | 30,221 | - |
| 595 | 3187 | Water Meters 6F -3 Meters | 200520 | Meter Services | 640 | Distribution | - | - | 640 | - |
| 596 | 3188 | Water Meters 8F - 3 Meters | 200520 | Meter Services | 640 | Distribution | - | - | 640 | - |
| 597 | 3206 | Water Line -Halifax Harbor | 900111 | Infrastructure Assets - Utilities | 139,988 | Pipe | - | 89,863 | 50,125 | - |
| 598 | 3205 | Water Line - Main St | 900111 | Infrastructure Assets - Utilities | 56,782 | Pipe | - | 36,450 | 20,332 | - |
| 599 | 3189 | Water Line - Wall St | 900111 | Infrastructure Assets - Utilities | 10,368 | Pipe | - | 6,655 | 3,712 | - |
| 600 | 3204 | Water Line - Indian Lake Rd | 900111 | Infrastructure Assets - Utilities | 37,393 | Pipe | - | 24,004 | 13,389 | - |
| 601 | 3233 | Line Distribution-Water | 900111 | Infrastructure Assets - Utilities | 13,275 | Pipe | - | 8,521 | 4,753 | - |
| 602 | 3234 | Water Lines - Misc | 900111 | Infrastructure Assets - Utilities | 35,255 | Pipe | - | 22,631 | 12,624 | - |
| 603 | 3190 | Fire Line - Palmetto Av Ext | 900111 | Infrastructure Assets - Utilities | 23,397 | Distribution | - | - | 23,397 | - |
| 604 | 3193 | Vault - Concrete | 610250 | Water Distribution | 12,010 | Pipe | - | 7,710 | 4,300 | - |
| 605 | 3211 | Water Line - Marion St | 900111 | Infrastructure Assets - Utilities | 68,792 | Pipe | - | 44,160 | 24,632 | - |
| 606 | 6269 | Sampler; Portable | 610150 | Regulatory Compliance | 494 | Treatment | 494 | - | - | - |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 607 | 3229 | Water Lines - Finger Lines | 900111 | Infrastructure Assets - Utilities | 7,794 | Pipe | - | 5,003 | 2,791 | - |
| 608 | 3223 | Water Line - Palmetto Av | 900111 | Infrastructure Assets - Utilities | 27,706 | Pipe | - | 17,785 | 9,920 | - |
| 609 | 6203 | 6 Water Main-Orange Av Bri | 900111 | Infrastructure Assets - Utilities | 11,311 | Distribution | - | - | 11,311 | - |
| 610 | 3228 | Water Line - East Basin Par | 900111 | Infrastructure Assets - Utilities | 11,587 | Pipe | - | 7,438 | 4,149 | - |
| 611 | 5296 | Water Lines-Westside South | 900111 | Infrastructure Assets - Utilities | 17,070 | Pipe | - | 10,958 | 6,112 | - |
| 612 | 5300 | Water Lines-East Basin Hali | 900111 | Infrastructure Assets - Utilities | 33,157 | Pipe | - | 21,284 | 11,872 | - |
| 613 | 5301 | Water Lines-East Basin Hali | 900111 | Infrastructure Assets - Utilities | 97,443 | Pipe | - | 62,552 | 34,891 | - |
| 614 | 5299 | Additional Cost | 900111 | Infrastructure Assets - Utilities | 1,100 | Pipe | - | 706 | 394 | - |
| 615 | 5297 | Additional Cost | 900111 | Infrastructure Assets - Utilities | 1,100 | Pipe | - | 706 | 394 | - |
| 616 | 5267 | Pump - Well 12 | 610240 | Ralph Brennan Water Plants # 2 | 10,140 | Treatment | 10,140 | - | - | - |
| 617 | 5268 | Pump - Well 13 | 610240 | Ralph Brennan Water Plants # 2 | 10,140 | Treatment | 10,140 | - | - | - |
| 618 | 5271 | Pump - Well 16 | 610240 | Ralph Brennan Water Plants # 2 | 10,140 | Treatment | 10,140 | - | - | - |
| 619 | 5273 | Pump - Well 18 | 610240 | Ralph Brennan Water Plants # 2 | 10,140 | Treatment | 10,140 | - | - | - |
| 620 | 5274 | Pump - Well 19 | 610240 | Ralph Brennan Water Plants # 2 | 10,140 | Treatment | 10,140 | - | - | - |
| 621 | 5275 | Pump - Well 20 | 610240 | Ralph Brennan Water Plants # 2 | 10,140 | Treatment | 10,140 | - | - | - |
| 622 | 5276 | Pump - Well 21 | 610240 | Ralph Brennan Water Plants # 2 | 10,140 | Treatment | 10,140 | - | - | - |
| 623 | 5277 | Flow Meter - Well 3 | 610240 | Ralph Brennan Water Plants # 2 | 4,422 | Treatment | 4,422 | - | - | - |
| 624 | 5278 | Flow Meter - Well 4 | 610240 | Ralph Brennan Water Plants # 2 | 4,422 | Treatment | 4,422 | - | - | - |
| 625 | 5279 | Flow Meter - Well 5 | 610240 | Ralph Brennan Water Plants # 2 | 4,422 | Treatment | 4,422 | - | - | - |
| 626 | 5280 | Flow Meter - Well 6 | 610240 | Ralph Brennan Water Plants # 2 | 4,422 | Treatment | 4,422 | - | - | - |
| 627 | 5282 | Flow Meter - Well 8 | 610240 | Ralph Brennan Water Plants # 2 | 4,422 | Treatment | 4,422 | - | - | - |
| 628 | 5283 | Flow Meter - Well 9 | 610240 | Ralph Brennan Water Plants # 2 | 4,422 | Treatment | 4,422 | - | - | - |
| 629 | 5284 | Flow Meter - Well 10 | 610240 | Ralph Brennan Water Plants # 2 | 4,422 | Treatment | 4,422 | - | - | - |
| 630 | 5285 | Flow Meter - Well 11 | 610240 | Ralph Brennan Water Plants # 2 | 4,422 | Treatment | 4,422 | - | - | - |
| 631 | 5265 | Water Lines - Tiger Bay Roa | 900111 | Infrastructure Assets - Utilities | 103,345 | Pipe | - | 66,341 | 37,005 | - |
| 632 | 5266 | Water Lines - Indian Lake R | 900111 | Infrastructure Assets - Utilities | 92,503 | Pipe | - | 59,381 | 33,122 | - |
| 633 | 5264 | Water System Improvements | 900111 | Infrastructure Assets - Utilities | 787,513 | Pipe | - | 505,530 | 281,983 | - |
| 634 | 5258 | Water Improvement To Main S | 900111 | Infrastructure Assets - Utilities | 165,818 | Pipe | - | 106,444 | 59,374 | - |
| 635 | 5256 | Water Lines - Railroad Cros | 900111 | Infrastructure Assets - Utilities | 142,709 | Pipe | - | 91,609 | 51,099 | - |
| 636 | 6148 | Analytical Balance -Lab B | 610150 | Regulatory Compliance | 613 | Treatment | 613 | - | - | - |
| 637 | 6160 | Tapping Machine | 610250 | Water Distribution | 4,297 | Pipe | - | 2,758 | 1,539 | - |
| 638 | 5263 | Water System - Daytona High | 900111 | Infrastructure Assets - Utilities | 12,250 | Pipe | - | 7,864 | 4,386 | - |
| 639 | 5215 | Line Distribution | 900111 | Infrastructure Assets - Utilities | 5,881 | Pipe | - | 3,775 | 2,106 | - |
| 640 | 5230 | Line Distribution | 900111 | Infrastructure Assets - Utilities | 36,936 | Pipe | - | 23,711 | 13,226 | - |
| 641 | 5161 | Modifications Water | 900111 | Infrastructure Assets - Utilities | 6,100 | Pipe | - | 3,916 | 2,184 | - |
| 642 | 5231 | Water Service | 900111 | Infrastructure Assets - Utilities | 4,426 | Pipe | - | 2,841 | 1,585 | - |
| 643 | 5234 | Line Distribution | 900111 | Infrastructure Assets - Utilities | 190,757 | Pipe | - | 122,453 | 68,304 | - |
| 644 | 5223 | Raw Water 20Indianlake | 900111 | Infrastructure Assets - Utilities | 709,992 | Pipe | - | 455,767 | 254,226 | - |
| 645 | 5227 | Water Lines At Stadium | 900111 | Infrastructure Assets - Utilities | 63,104 | Pipe | - | 40,508 | 22,596 | - |
| 646 | 5563 | Ozone Generator # 1 | 610240 | Ralph Brennan Water Plants # 2 | 42,873 | Treatment | 42,873 | - | - | - |
| 647 | 5564 | Ozone Generator # 2 | 610240 | Ralph Brennan Water Plants # 2 | 42,873 | Treatment | 42,873 | - | - | - |
| 648 | 5565 | Ozone Generator # 3 | 610240 | Ralph Brennan Water Plants # 2 | 42,873 | Treatment | 42,873 | - | - | - |
| 649 | 5570 | Desiccant Dryer # 1 | 610240 | Ralph Brennan Water Plants # 2 | 8,714 | Treatment | 8,714 | - | - | - |
| 650 | 5571 | Desiccant Dryer # 2 | 610240 | Ralph Brennan Water Plants # 2 | 8,714 | Treatment | 8,714 | - | - | - |
| 651 | 5572 | Desiccant Dryer # 3 | 610240 | Ralph Brennan Water Plants # 2 | 8,714 | Treatment | 8,714 | - | - | - |
| 652 | 5574 | Trans/Reactor # 1 | 610240 | Ralph Brennan Water Plants # 2 | 21,100 | Treatment | 21,100 | - | - | - |
| 653 | 5575 | Trans/Reactor # 2 | 610240 | Ralph Brennan Water Plants # 2 | 21,100 | Treatment | 21,100 | - | - | - |
| 654 | 5576 | Trans/Reactor # 3 | 610240 | Ralph Brennan Water Plants # 2 | 21,100 | Treatment | 21,100 | - | - | - |
| 655 | 5577 | Motor Control Center | 610240 | Ralph Brennan Water Plants # 2 | 20,012 | Treatment | 20,012 | - | - | - |
| 656 | 5578 | Instrumentation | 610240 | Ralph Brennan Water Plants # 2 | 128,945 | Treatment | 128,945 | - | - | - |
| 657 | 5226 | 24 Water Line | 900111 | Infrastructure Assets - Utilities | 165,719 | Transmission | - | 165,719 | - | - |
| 658 | 5352 | Sola Transformer | 610150 | Regulatory Compliance | 1,064 | Treatment | 1,064 | - | - | - |
| 659 | 5350 | Air Compressor | 610240 | Ralph Brennan Water Plants # 2 | 2,482 | Treatment | 2,482 | - | - | - |
| 660 | 5136 | Line Rehab Wild Olive | 900111 | Infrastructure Assets - Utilities | 71,293 | Pipe | - | 45,765 | 25,528 | - |
| 661 | 5131 | 20 Water Main | 900111 | Infrastructure Assets - Utilities | 152,813 | Transmission | - | 152,813 | - | - |
| 662 | 5132 | 12 Main Beville/Clyde | 900111 | Infrastructure Assets - Utilities | 77,648 | Transmission | - | 77,648 | - | - |
| 663 | 5134 | 12 Main Jimmy Ann | 900111 | Infrastructure Assets - Utilities | 97,166 | Transmission | - | 97,166 | - | - |
| 664 | 5135 | Ormond Bch Waterconnect | 900111 | Infrastructure Assets - Utilities | 24,440 | Pipe | - | 15,689 | 8,751 | - |
| 665 | 4985 | Butterfly Valve | 610240 | Ralph Brennan Water Plants # 2 | 6,915 | Treatment | 6,915 | - | - | - |
| 666 | 5140 | Filter Bay # 5 | 610240 | Ralph Brennan Water Plants # 2 | 281,005 | Treatment | 281,005 | - | - | - |
| 667 | 5142 | Filter Bay # 6 | 610240 | Ralph Brennan Water Plants # 2 | 281,005 | Treatment | 281,005 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 668 | 5144 | Piping | 610240 | Ralph Brennan Water Plants # 2 | 372,855 | Treatment | 372,855 | - | - | - |
| 669 | 5146 | Small Yard Piping | 610240 | Ralph Brennan Water Plants # 2 | 36,264 | Treatment | 36,264 | - | - | - |
| 670 | 5147 | Piping | 610240 | Ralph Brennan Water Plants # 2 | 7,240 | Treatment | 7,240 | - | - | - |
| 671 | 5148 | Thickener #2 | 610240 | Ralph Brennan Water Plants # 2 | 68,651 | Treatment | 68,651 | - | - | - |
| 672 | 5149 | Piping | 610240 | Ralph Brennan Water Plants # 2 | 29,113 | Treatment | 29,113 | - | - | - |
| 673 | 5150 | Piping Storage Tank # 2 | 610240 | Ralph Brennan Water Plants # 2 | 101,042 | Treatment | 101,042 | - | - | - |
| 674 | 5151 | West Wash Water Return Basin #2 | 610240 | Ralph Brennan Water Plants # 2 | 121,399 | Treatment | 121,399 | - | - | - |
| 675 | 5152 | Interest Capitalization | 610240 | Ralph Brennan Water Plants # 2 | 709,840 | Treatment | 709,840 | - | - | - |
| 676 | 5420 | Filter Console #4 | 610240 | Ralph Brennan Water Plants # 2 | 119,798 | Treatment | 119,798 | - | - | - |
| 677 | 5421 | Filter Console #5 | 610240 | Ralph Brennan Water Plants # 2 | 119,798 | Treatment | 119,798 | - | - | - |
| 678 | 5422 | Filter Console #6 | 610240 | Ralph Brennan Water Plants # 2 | 119,798 | Treatment | 119,798 | - | - | - |
| 679 | 5439 | Generator Caterpillar; Aux | 610240 | Ralph Brennan Water Plants # 2 | 200,000 | Treatment | 200,000 | - | - | - |
| 680 | 5440 | Daytank; Generator System | 610240 | Ralph Brennan Water Plants # 2 | 5,271 | Treatment | 5,271 | - | - | - |
| 681 | 5441 | Pressure Transmitter | 610240 | Ralph Brennan Water Plants # 2 | 3,863 | Treatment | 3,863 | - | - | - |
| 682 | 5442 | Level Transmitter | 610240 | Ralph Brennan Water Plants # 2 | 8,196 | Treatment | 8,196 | - | - | - |
| 683 | 5443 | Flow Contr-Rate Of Flow | 610240 | Ralph Brennan Water Plants # 2 | 73,757 | Treatment | 73,757 | - | - | - |
| 684 | 5444 | Flow Transmitter | 610240 | Ralph Brennan Water Plants # 2 | 6,088 | Treatment | 6,088 | - | - | - |
| 685 | 5446 | Sludge Pump #1 | 610240 | Ralph Brennan Water Plants # 2 | 16,009 | Treatment | 16,009 | - | - | - |
| 686 | 5447 | Sludge Pump #2 | 610240 | Ralph Brennan Water Plants # 2 | 16,009 | Treatment | 16,009 | - | - | - |
| 687 | 5448 | Sludge Pump #1 | 610240 | Ralph Brennan Water Plants # 2 | 16,429 | Treatment | 16,429 | - | - | - |
| 688 | 5449 | Sludge Pump #2 | 610240 | Ralph Brennan Water Plants # 2 | 16,429 | Treatment | 16,429 | - | - | - |
| 689 | 5450 | Sludge Pump #1 | 610240 | Ralph Brennan Water Plants # 2 | 16,429 | Treatment | 16,429 | - | - | - |
| 690 | 5451 | Sludge Pump #2 | 610240 | Ralph Brennan Water Plants # 2 | 16,429 | Treatment | 16,429 | - | - | - |
| 691 | 5454 | Lycarbo Unit #2 South | 610240 | Ralph Brennan Water Plants # 2 | 95,000 | Treatment | 95,000 | - | - | - |
| 692 | 5455 | Recirculation Pump | 610240 | Ralph Brennan Water Plants # 2 | 16,182 | Treatment | 16,182 | - | - | - |
| 693 | 5457 | Recirculation Pump | 610240 | Ralph Brennan Water Plants # 2 | 16,182 | Treatment | 16,182 | - | - | - |
| 694 | 5458 | Sludge Pump Wemco | 610240 | Ralph Brennan Water Plants # 2 | 23,030 | Treatment | 23,030 | - | - | - |
| 695 | 5459 | Sludge Pump Wemco | 610240 | Ralph Brennan Water Plants # 2 | 23,030 | Treatment | 23,030 | - | - | - |
| 696 | 5460 | Control Panel | 610240 | Ralph Brennan Water Plants # 2 | 7,851 | Treatment | 7,851 | - | - | - |
| 697 | 5461 | Sludge Pump Wemco | 610240 | Ralph Brennan Water Plants # 2 | 23,030 | Treatment | 23,030 | - | - | - |
| 698 | 5462 | Sludge Pump Wemco | 610240 | Ralph Brennan Water Plants # 2 | 23,030 | Treatment | 23,030 | - | - | - |
| 699 | 5463 | Control Panel | 610240 | Ralph Brennan Water Plants # 2 | 7,851 | Treatment | 7,851 | - | - | - |
| 700 | 5467 | Fan Ventilation | 610240 | Ralph Brennan Water Plants # 2 | 2,453 | Treatment | 2,453 | - | - | - |
| 701 | 5469 | Pressure Transmitter | 610240 | Ralph Brennan Water Plants # 2 | 3,836 | Treatment | 3,836 | - | - | - |
| 702 | 5473 | Vibrator Control | 610240 | Ralph Brennan Water Plants # 2 | 9,371 | Treatment | 9,371 | - | - | - |
| 703 | 5474 | Blower Controls | 610240 | Ralph Brennan Water Plants # 2 | 3,623 | Treatment | 3,623 | - | - | - |
| 704 | 5095 | 2 Water Line | 900111 | Infrastructure Assets - Utilities | 4,046 | Distribution | - | - | 4,046 | - |
| 705 | 5005 | Top Loading Balance | 610150 | Regulatory Compliance | 359 | Treatment | 359 | - | - | - |
| 706 | 4868 | Additional Costs | 900111 | Infrastructure Assets - Utilities | 22,576 | Pipe | - | 14,492 | 8,084 | - |
| 707 | 4924 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 239,832 | Pipe | - | 153,956 | 85,876 | - |
| 708 | 4925 | 16 Main-Beville/Morris | 900111 | Infrastructure Assets - Utilities | 31,550 | Transmission | - | 31,550 | - | - |
| 709 | 4938 | Line;Distribution | 900111 | Infrastructure Assets - Utilities | 6,870 | Pipe | - | 4,410 | 2,460 | - |
| 710 | 2879 | Tapping Machine | 610250 | Water Distribution | 3,140 | Pipe | - | 2,016 | 1,124 | - |
| 711 | 4894 | Cabinetry / Fume Hood | 610150 | Regulatory Compliance | 11,902 | Treatment | 11,902 | - | - | - |
| 712 | 3135 | Autoclave;Sterilizer | 610150 | Regulatory Compliance | 1,085 | Treatment | 1,085 | - | - | - |
| 713 | 4763 | Line Distribution Water | 900111 | Infrastructure Assets - Utilities | 49,748 | Pipe | - | 31,935 | 17,813 | - |
| 714 | 4764 | Line Distribution Water | 900111 | Infrastructure Assets - Utilities | 131,541 | Pipe | - | 84,440 | 47,101 | - |
| 715 | 4738 | Line Distribution Water | 900111 | Infrastructure Assets - Utilities | 24,793 | Pipe | - | 15,916 | 8,878 | - |
| 716 | 4702 | Lines;Distribution | 900111 | Infrastructure Assets - Utilities | 455,785 | Pipe | - | 292,583 | 163,202 | - |
| 717 | 3029 | Engineering Fees | 610240 | Ralph Brennan Water Plants # 2 | 4,273 | Treatment | 4,273 | - | - | - |
| 718 | 3031 | Engineering Fees | 610240 | Ralph Brennan Water Plants # 2 | 12,208 | Treatment | 12,208 | - | - | - |
| 719 | 3032 | High Service Pump #2 | 610240 | Ralph Brennan Water Plants # 2 | 17,960 | Treatment | 17,960 | - | - | - |
| 720 | 3033 | Engineering Fees | 610240 | Ralph Brennan Water Plants # 2 | 5,494 | Treatment | 5,494 | - | - | - |
| 721 | 4694 | Line Distribution | 900111 | Infrastructure Assets - Utilities | 221,524 | Pipe | - | 142,203 | 79,321 | - |
| 722 | 4697 | Line; Distribution | 900111 | Infrastructure Assets - Utilities | 424,060 | Pipe | - | 272,218 | 151,842 | - |
| 723 | 4698 | Line;Distribution | 900111 | Infrastructure Assets - Utilities | 25,790 | Pipe | - | 16,555 | 9,235 | - |
| 724 | 4699 | Line;Distribution | 900111 | Infrastructure Assets - Utilities | 14,964 | Pipe | - | 9,606 | 5,358 | - |
| 725 | 4700 | Lines;Distribution | 900111 | Infrastructure Assets - Utilities | 19,400 | Pipe | - | 12,454 | 6,947 | - |
| 726 | 4701 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 19,721 | Pipe | - | 12,660 | 7,062 | - |
| 727 | 4584 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 104,990 | Pipe | - | 67,396 | 37,593 | - |
| 728 | 4574 | 12 Water Line Nova Rd | 900111 | Infrastructure Assets - Utilities | 156,973 | Transmission | - | 156,973 | - | - |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 729 | 4488 | Us 92 Lateral L-1 | 900111 | Infrastructure Assets - Utilities | 535,320 | Transmission | - | 535,320 | - | - |
| 730 | 4489 | 20Wtr Main Beville Rd | 900111 | Infrastructure Assets - Utilities | 118,378 | Transmission | - | 118,378 | - | - |
| 731 | 4491 | Water Mason & B France | 900111 | Infrastructure Assets - Utilities | 129,908 | Pipe | - | 83,392 | 46,516 | - |
| 732 | 4501 | Raw Water 4811Th St | 900111 | Infrastructure Assets - Utilities | 1,633,316 | Pipe | - | 1,048,478 | 584,838 | - |
| 733 | 4486 | 20Wtr Main Beville/Clm | 900111 | Infrastructure Assets - Utilities | 445,661 | Transmission | - | 445,661 | - | - |
| 734 | 4487 | 12 Wtr Main Halifax/Pl | 900111 | Infrastructure Assets - Utilities | 172,131 | Transmission | - | 172,131 | - | - |
| 735 | 4336 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 30,742 | Pipe | - | 19,734 | 11,008 | - |
| 736 | 4354 | Mains;Water | 900111 | Infrastructure Assets - Utilities | 655,033 | Pipe | - | 420,487 | 234,547 | - |
| 737 | 4327 | 12Wtr Main 11Th-Derby | 900111 | Infrastructure Assets - Utilities | 61,541 | Transmission | - | 61,541 | - | - |
| 738 | 4328 | 12Wtr Main Nova-15Th | 900111 | Infrastructure Assets - Utilities | 136,979 | Transmission | - | 136,979 | - | - |
| 739 | 2889 | Microscope; Stereoscopic | 610150 | Regulatory Compliance | 685 | Treatment | 685 | - | - | - |
| 740 | 4201 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 741 | 4202 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 742 | 4203 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 743 | 4204 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 744 | 4205 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 745 | 4206 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 746 | 4207 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 747 | 4208 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 748 | 4209 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 749 | 4210 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 750 | 4211 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 751 | 4212 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 752 | 4213 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 753 | 4214 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 754 | 4215 | Meter;3In Rockwl Hydrnt | 200520 | Meter Services | 389 | Distribution | - | - | 389 | - |
| 755 | 4244 | Lines; Distribuition | 900111 | Infrastructure Assets - Utilities | 112,139 | Pipe | - | 71,986 | 40,153 | - |
| 756 | 4245 | Lines; Destribution | 900111 | Infrastructure Assets - Utilities | 14,662 | Pipe | - | 9,412 | 5,250 | - |
| 757 | 4248 | Lockers;21 Single Tier | 610250 | Water Distribution | 1,504 | Pipe | - | 965 | 539 | - |
| 758 | 4108 | Hydrants; Fire | 610250 | Water Distribution | 6,371 | Pipe | - | 4,090 | 2,281 | - |
| 759 | 4105 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 24,931 | Pipe | - | 16,004 | 8,927 | - |
| 760 | 4107 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 9,435 | Pipe | - | 6,056 | 3,378 | - |
| 761 | 4156 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 57,304 | Pipe | - | 36,785 | 20,519 | - |
| 762 | 4093 | Machine; Tapping | 610250 | Water Distribution | 1,178 | Pipe | - | 756 | 422 | - |
| 763 | 2843 | Valve Butterfly 20" Kennedy | 610240 | Ralph Brennan Water Plants # 2 | 1,500 | Treatment | 1,500 | - | - | - |
| 764 | 3836 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 137,136 | Pipe | - | 88,032 | 49,104 | - |
| 765 | 3837 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 33,430 | Pipe | - | 21,459 | 11,970 | - |
| 766 | 3838 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 535,662 | Pipe | - | 343,859 | 191,803 | - |
| 767 | 3889 | Mains; Raw Water | 900111 | Infrastructure Assets - Utilities | 11,958 | Transmission | - | 11,958 | - | - |
| 768 | 4046 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 123,442 | Pipe | - | 79,241 | 44,201 | - |
| 769 | 4047 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 16,014 | Pipe | - | 10,280 | 5,734 | - |
| 770 | 4044 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 277,477 | Pipe | - | 178,121 | 99,356 | - |
| 771 | 4045 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 4,456 | Pipe | - | 2,861 | 1,596 | - |
| 772 | 2479 | Piping & Valves; Water | 610240 | Ralph Brennan Water Plants # 2 | 9,345 | Treatment | 9,345 | - | - | - |
| 773 | 2480 | Pipe & Valves; Water | 610240 | Ralph Brennan Water Plants # 2 | 20,024 | Treatment | 20,024 | - | - | - |
| 774 | 2481 | Valves; Butterfly | 610240 | Ralph Brennan Water Plants # 2 | 47,485 | Treatment | 47,485 | - | - | - |
| 775 | 2482 | Pump; No. 2; High Serv. | 610240 | Ralph Brennan Water Plants # 2 | 46,574 | Treatment | 46,574 | - | - | - |
| 776 | 2491 | Pipe & Valves Soft #1 | 610240 | Ralph Brennan Water Plants # 2 | 11,997 | Treatment | 11,997 | - | - | - |
| 777 | 2492 | Pipe & Valves Soft #2 | 610240 | Ralph Brennan Water Plants # 2 | 11,411 | Treatment | 11,411 | - | - | - |
| 778 | 2493 | Filter & Underdrains | 610240 | Ralph Brennan Water Plants # 2 | 44,000 | Treatment | 44,000 | - | - | - |
| 779 | 2494 | Chlorine Crane & Hoist Cycl | 610240 | Ralph Brennan Water Plants # 2 | 12,000 | Treatment | 12,000 | - | - | - |
| 780 | 2495 | Pipe & Valve; Storage | 610240 | Ralph Brennan Water Plants # 2 | 971 | Treatment | 971 | - | - | - |
| 781 | 2496 | Crane; & Hoist Chain | 610240 | Ralph Brennan Water Plants # 2 | 6,000 | Treatment | 6,000 | - | - | - |
| 782 | 2502 | Unit; Softener No. 2 | 610240 | Ralph Brennan Water Plants # 2 | 112,000 | Treatment | 112,000 | - | - | - |
| 783 | 2504 | Unit; Softener No. 1 | 610240 | Ralph Brennan Water Plants # 2 | 112,000 | Treatment | 112,000 | - | - | - |
| 784 | 3773 | Storage & Feeder; Lime Silo | 610240 | Ralph Brennan Water Plants # 2 | 120,668 | Treatment | 120,668 | - | - | - |
| 785 | 4042 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 54,996 | Pipe | - | 35,304 | 19,692 | - |
| 786 | 4043 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 36,818 | Pipe | - | 23,635 | 13,183 | - |
| 787 | 4036 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 75,068 | Pipe | - | 48,188 | 26,879 | - |
| 788 | 4037 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 900,000 | Pipe | - | 577,739 | 322,261 | - |
| 789 | 4038 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 132,228 | Pipe | - | 84,881 | 47,347 | - |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 790 | 4039 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 282,986 | Pipe | - | 181,658 | 101,328 | - |
| 791 | 4040 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 102,370 | Pipe | - | 65,715 | 36,656 | - |
| 792 | 4041 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 19,810 | Pipe | - | 12,717 | 7,093 | - |
| 793 | 2801 | Machine; Tapping Cl 12 | 610250 | Water Distribution | 3,000 | Pipe | - | 1,926 | 1,074 | - |
| 794 | 3888 | Mains; Raw Water | 900111 | Infrastructure Assets - Utilities | 270,827 | Pipe | - | 173,852 | 96,974 | - |
| 795 | 4034 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 267,768 | Pipe | - | 171,889 | 95,879 | - |
| 796 | 4035 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 3,468 | Pipe | - | 2,226 | 1,242 | - |
| 797 | 3887 | Mains; Raw Water | 900111 | Infrastructure Assets - Utilities | 55,611 | Pipe | - | 35,698 | 19,913 | - |
| 798 | 4032 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 88,185 | Pipe | - | 56,608 | 31,576 | - |
| 799 | 4033 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 54,794 | Pipe | - | 35,174 | 19,620 | - |
| 800 | 4031 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 20,408 | Pipe | - | 13,100 | 7,307 | - |
| 801 | 4028 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 78,558 | Pipe | - | 50,429 | 28,129 | - |
| 802 | 4029 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 120,053 | Pipe | - | 77,066 | 42,987 | - |
| 803 | 4030 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 30,272 | Pipe | - | 19,433 | 10,840 | - |
| 804 | 4024 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 408,958 | Pipe | - | 262,523 | 146,435 | - |
| 805 | 4025 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 100,300 | Pipe | - | 64,386 | 35,914 | - |
| 806 | 4026 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 70,375 | Pipe | - | 45,176 | 25,199 | - |
| 807 | 4027 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 15,274 | Pipe | - | 9,805 | 5,469 | - |
| 808 | 4021 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 85,825 | Pipe | - | 55,094 | 30,731 | - |
| 809 | 4022 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 15,791 | Pipe | - | 10,137 | 5,654 | - |
| 810 | 4023 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 11,396 | Pipe | - | 7,315 | 4,081 | - |
| 811 | 4020 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 54,124 | Pipe | - | 34,744 | 19,380 | - |
| 812 | 3886 | Mains; Raw Water | 900111 | Infrastructure Assets - Utilities | 71,369 | Pipe | - | 45,814 | 25,555 | - |
| 813 | 4019 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 152,570 | Pipe | - | 97,940 | 54,630 | - |
| 814 | 4017 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 75,503 | Pipe | - | 48,468 | 27,035 | - |
| 815 | 4018 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 75,566 | Pipe | - | 48,508 | 27,058 | - |
| 816 | 4014 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 310,914 | Pipe | - | 199,586 | 111,328 | - |
| 817 | 4015 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 19,905 | Pipe | - | 12,778 | 7,128 | - |
| 818 | 4016 | Lines; Distribution | 900111 | Infrastructure Assets - Utilities | 66,669 | Pipe | - | 42,797 | 23,872 | - |
| 819 | 4011 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 41,781 | Pipe | - | 26,820 | 14,960 | - |
| 820 | 4012 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 77,621 | Pipe | - | 49,827 | 27,794 | - |
| 821 | 4013 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 65,535 | Pipe | - | 42,069 | 23,466 | - |
| 822 | 4010 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 27,778 | Pipe | - | 17,831 | 9,946 | - |
| 823 | 4009 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 137,806 | Pipe | - | 88,462 | 49,344 | - |
| 824 | 4007 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 5,451 | Pipe | - | 3,499 | 1,952 | - |
| 825 | 4008 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 95,922 | Pipe | - | 61,575 | 34,347 | - |
| 826 | 4006 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 72,351 | Pipe | - | 46,444 | 25,906 | - |
| 827 | 4005 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 112,964 | Pipe | - | 72,515 | 40,449 | - |
| 828 | 4003 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 48,175 | Pipe | - | 30,925 | 17,250 | - |
| 829 | 4004 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 44,872 | Pipe | - | 28,805 | 16,067 | - |
| 830 | 3885 | Mains; Raw Water 30 | 900111 | Infrastructure Assets - Utilities | 379,519 | Transmission | - | 379,519 | - | - |
| 831 | 4000 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 61,847 | PIpe | - | 39,701 | 22,145 | - |
| 832 | 4001 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 126,385 | Pipe | - | 81,130 | 45,254 | - |
| 833 | 4002 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 59,400 | Pipe | - | 38,131 | 21,269 | - |
| 834 | 3998 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 52,466 | Pipe | - | 33,679 | 18,786 | - |
| 835 | 3999 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 48,919 | Pipe | - | 31,402 | 17,516 | - |
| 836 | 3995 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 105,000 | Pipe | - | 67,403 | 37,597 | - |
| 837 | 3996 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 91,480 | Pipe | - | 58,724 | 32,756 | - |
| 838 | 3997 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 26,605 | Pipe | - | 17,079 | 9,526 | - |
| 839 | 3994 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 5,395 | Pipe | - | 3,463 | 1,932 | - |
| 840 | 3993 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 394,897 | Pipe | - | 253,497 | 141,400 | - |
| 841 | | Total Row Equipment | | | $ 48,806,004 | | $ 12,922,112 | $ 21,384,997 | $ 14,498,895 | $ - |
| 842 | | **Improvements - I411** | | | | | | | | |
| 843 | 19511 | Madison Ave Insituform | 900111 | Infrastructure Assets - Utilities | 13,587 | Pipe | - | 8,722 | 4,865 | - |
| 844 | 19530 | Orange Ave Roadway Improvements | 900111 | Infrastructure Assets - Utilities | 2,090,861 | Transmission | - | 2,090,861 | - | - |
| 845 | 19333 | Thomasson Ave Water & Sewer Improvements | 900111 | Infrastructure Assets - Utilities | 57,028 | Pipe | - | 36,608 | 20,420 | - |
| 846 | 19326 | Potable Water System - Tomoka Town Center | 900111 | Infrastructure Assets - Utilities | 346,884 | Pipe | - | 222,676 | 124,208 | - |
| 847 | 19327 | Gravity Sewer & Reclaimed Water System | 900111 | Infrastructure Assets - Utilities | 228,279 | Pipe | - | 146,540 | 81,739 | - |
| 848 | 19202 | I-95 Utility Reinforcement | 900111 | Infrastructure Assets - Utilities | 136,667 | Pipe | - | 87,731 | 48,936 | - |
| 849 | 19027 | Harney St Water Main Upgrade | 900111 | Infrastructure Assets - Utilities | 7,673 | Pipe | - | 4,926 | 2,747 | - |
| 850 | 19060 | Mason Ave Utility Improvements | 900111 | Infrastructure Assets - Utilities | 109,186 | Pipe | - | 70,090 | 39,096 | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 851 | 19043 | University Chlorine Booster Station | 610240 | Ralph Brennan Water Plants # 2 | 787,230 | Treatment | 787,230 | - | - | - |
| 852 | 17796 | Fencing For Us 92 Wellfields | 610240 | Ralph Brennan Water Plants # 2 | 40,219 | Treatment | 40,219 | - | - | - |
| 853 | 17795 | Fencing For Us 92 Wellfields | 610240 | Ralph Brennan Water Plants # 2 | 57,948 | Treatment | 57,948 | - | - | - |
| 854 | 17688 | Safety Improvements | 610240 | Ralph Brennan Water Plants # 2 | 24,450 | Treatment | 24,450 | - | - | - |
| 855 | 17228 | Ridgewood Ave Sewer / Watermain Improvement | 900111 | Infrastructure Assets - Utilities | 92,523 | Pipe | - | 59,394 | 33,130 | - |
| 856 | 17059 | North Williamson Boulevard - Phase 2 & Clyde Morris | 900111 | Infrastructure Assets - Utilities | 675,630 | Pipe | - | 433,709 | 241,922 | - |
| 857 | 17060 | Highridge Eastates Water And Sewer Improvement / Williamson | 900111 | Infrastructure Assets - Utilities | 888,825 | Pipe | - | 570,566 | 318,260 | - |
| 858 | 17061 | Highridge & S. Williamson Water & Sewer Improvement Isb/Peninsula/Atlantic \ | 900111 | Infrastructure Assets - Utilities | 62,941 | Pipe | - | 40,404 | 22,537 | - |
| 859 | 16503 | Tomoka Rd W/S Improvement | 610240 | Ralph Brennan Water Plants # 2 | 204,075 | Treatment | 204,075 | - | - | - |
| 860 | 16253 | 200 Ft. Of Pipe 8" Hdpe Pipe | 900111 | Infrastructure Assets - Utilities | 6,906 | Transmission | - | 6,906 | - | - |
| 861 | 16493 | Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 46,455 | Treatment | 46,455 | - | - | - |
| 862 | 16200 | Pipe & Fitting Upgrade | 900111 | Infrastructure Assets - Utilities | 3,546 | Pipe | - | 2,276 | 1,270 | - |
| 863 | 16495 | Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 127,026 | Treatment | 127,026 | - | - | - |
| 864 | 16496 | Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 62,400 | Treatment | 62,400 | - | - | - |
| 865 | 16497 | Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 135,260 | Treatment | 135,260 | - | - | - |
| 866 | 16498 | Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 14,382 | Treatment | 14,382 | - | - | - |
| 867 | 16499 | Variable Frequency Drive | 610240 | Ralph Brennan Water Plants # 2 | 7,785 | Treatment | 7,785 | - | - | - |
| 868 | 16505 | W&S Water System Improv. Isb To Penninsula | 900111 | Infrastructure Assets - Utilities | 589,874 | Pipe | - | 378,659 | 211,215 | - |
| 869 | 16500 | School Street Water & Sewer Improvements | 900111 | Infrastructure Assets - Utilities | 101,000 | Pipe | - | 64,835 | 36,165 | - |
| 870 | 16080 | Water Main Sanitary Lpga Blvd | 900111 | Infrastructure Assets - Utilities | 1,589,740 | Transmission | - | 1,589,740 | - | - |
| 871 | 15885 | Dunn Avenue Extension | 900111 | Infrastructure Assets - Utilities | 304,826 | Pipe | - | 195,677 | 109,148 | - |
| 872 | 14944 | Fencing/Earl St Pump St | 610240 | Ralph Brennan Water Plants # 2 | 6,500 | Treatment | 6,500 | - | - | - |
| 873 | 15234 | 10Ft Barrier Arm W/ Remote | 610240 | Ralph Brennan Water Plants # 2 | 5,798 | Treatment | 5,798 | - | - | - |
| 874 | 14517 | Lighting` Truck Parking | 610240 | Ralph Brennan Water Plants # 2 | 7,866 | Treatment | 7,866 | - | - | - |
| 875 | 14475 | 6' Cl Fence Around Isb Wtnk | 610240 | Ralph Brennan Water Plants # 2 | 6,749 | Treatment | 6,749 | - | - | - |
| 876 | 14274 | Fence W/Rollgate Wtr Dist | 610250 | Water Distribution | 2,150 | Pipe | - | 1,380 | 770 | - |
| 877 | 13898 | Fence; 400' 8' Chain Link; | 610240 | Ralph Brennan Water Plants # 2 | 21,075 | Treatment | 21,075 | - | - | - |
| 878 | 14518 | Parking Area` Btld Wtr Area | 610245 | Bottle Water | 18,007 | Treatment | 18,007 | - | - | - |
| 879 | 12908 | 4 Deepwell; 1041 Indian La | 610240 | Ralph Brennan Water Plants # 2 | 1,210 | Treatment | 1,210 | - | - | - |
| 880 | 12871 | 4 Deepwell; 1055 Indian L | 610240 | Ralph Brennan Water Plants # 2 | 1,380 | Treatment | 1,380 | - | - | - |
| 881 | 12345 | Fence Around Well #5 | 610240 | Ralph Brennan Water Plants # 2 | 1,552 | Treatment | 1,552 | - | - | - |
| 882 | 12863 | Parking Lot; Marion St Empl | 610250 | Water Distribution | 35,874 | Pipe | - | 23,029 | 12,846 | - |
| 883 | 12843 | Awning; Connecting (2) Buil | 610150 | Regulatory Compliance | 861 | Treatment | 861 | - | - | - |
| 884 | 12842 | Brennan Entrance Rd Imp-Acc | 610240 | Ralph Brennan Water Plants # 2 | 10,623 | Treatment | 10,623 | - | - | - |
| 885 | 12840 | Fence; 400' 8' Chain Link; | 610240 | Ralph Brennan Water Plants # 2 | 5,600 | Treatment | 5,600 | - | - | - |
| 886 | 12841 | Brennan Entrance Rd Imp-Acc | 610240 | Ralph Brennan Water Plants # 2 | 141,331 | Treatment | 141,331 | - | - | - |
| 887 | 12831 | Fence; Chain Link 480' Tham | 610240 | Ralph Brennan Water Plants # 2 | 6,137 | Treatment | 6,137 | - | - | - |
| 888 | 12716 | 8' Chain Link Fence West Of | 610240 | Ralph Brennan Water Plants # 2 | 4,580 | Treatment | 4,580 | - | - | - |
| 889 | 13094 | Survey Costs For Wellfield | 610240 | Ralph Brennan Water Plants # 2 | 20,000 | Treatment | 20,000 | - | - | - |
| 890 | 12689 | Fence -Marion St Plant | 610240 | Ralph Brennan Water Plants # 2 | 1,386 | Treatment | 1,386 | - | - | - |
| 891 | 12555 | Well 12 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 892 | 12556 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 893 | 12557 | Landscaping Around Well 12 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 894 | 12558 | Well 13 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 895 | 12559 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 896 | 12560 | Landscaping Around Well 13 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 897 | 12562 | Well 14 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 898 | 12563 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 899 | 12564 | Landscaping Around Well 14 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 900 | 12565 | Well 15 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 901 | 12566 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 902 | 12567 | Landscaping Around Well 15 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 903 | 12568 | Well 16 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 904 | 12569 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 905 | 12570 | Landscaping Around Well 16 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 906 | 12571 | Well 17 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 907 | 12572 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 908 | 12573 | Landscaping Around Well 17 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 909 | 12574 | Well 18 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 910 | 12575 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 911 | 12576 | Landscaping Around Well 18 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Supply | Transmission | Distribution | Indirect |
| 912 | 12577 | Well 19 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 913 | 12578 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 914 | 12579 | Landscaping Around Well 19 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 915 | 12580 | Well 20 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 916 | 12581 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 917 | 12582 | Landscaping Around Well 20 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 918 | 12583 | Well 21 | 610240 | Ralph Brennan Water Plants # 2 | 48,315 | Treatment | 48,315 | - | - | - |
| 919 | 12584 | Fence Around Well House - W | 610240 | Ralph Brennan Water Plants # 2 | 2,880 | Treatment | 2,880 | - | - | - |
| 920 | 12585 | Landscaping Around Well 21 | 610240 | Ralph Brennan Water Plants # 2 | 1,888 | Treatment | 1,888 | - | - | - |
| 921 | 12332 | Discharge Head Unit | 610240 | Ralph Brennan Water Plants # 2 | 1,733 | Treatment | 1,733 | - | - | - |
| 922 | 12185 | Fine Grading & Grassing | 610240 | Ralph Brennan Water Plants # 2 | 18,990 | Treatment | 18,990 | - | - | - |
| 923 | 12459 | New Roadway | 610240 | Ralph Brennan Water Plants # 2 | 74,666 | Treatment | 74,666 | - | - | - |
| 924 | 12460 | Outdoor Lighting | 610240 | Ralph Brennan Water Plants # 2 | 175,417 | Treatment | 175,417 | - | - | - |
| 925 | 12436 | Grassing | 610150 | Regulatory Compliance | 891 | Treatment | 891 | - | - | - |
| 926 | 12437 | Parking Area | 610150 | Regulatory Compliance | 5,218 | Treatment | 5,218 | - | - | - |
| 927 | 12438 | Sign; Lighted | 610150 | Regulatory Compliance | 391 | Treatment | 391 | - | - | - |
| 928 | 12354 | Pipe & Coupling | 610240 | Ralph Brennan Water Plants # 2 | 2,550 | Treatment | 2,550 | - | - | - |
| 929 | 12387 | Well Improvements | 610240 | Ralph Brennan Water Plants # 2 | 9,562 | Treatment | 9,562 | - | - | - |
| 930 | 12340 | West Well #3 | 610240 | Ralph Brennan Water Plants # 2 | 118,607 | Treatment | 118,607 | - | - | - |
| 931 | 12342 | West Well #4 | 610240 | Ralph Brennan Water Plants # 2 | 118,022 | Treatment | 118,022 | - | - | - |
| 932 | 12344 | West Well #5 | 610240 | Ralph Brennan Water Plants # 2 | 119,597 | Treatment | 119,597 | - | - | - |
| 933 | 12347 | West Well #7 | 610240 | Ralph Brennan Water Plants # 2 | 119,068 | Treatment | 119,068 | - | - | - |
| 934 | 12349 | West Well #8 | 610240 | Ralph Brennan Water Plants # 2 | 119,597 | Treatment | 119,597 | - | - | - |
| 935 | 12350 | West Well #9 | 610240 | Ralph Brennan Water Plants # 2 | 119,597 | Treatment | 119,597 | - | - | - |
| 936 | 12351 | West Well #10 | 610240 | Ralph Brennan Water Plants # 2 | 118,067 | Treatment | 118,067 | - | - | - |
| 937 | 12353 | West Well #11 | 610240 | Ralph Brennan Water Plants # 2 | 118,704 | Treatment | 118,704 | - | - | - |
| 938 | 12279 | Well Improvements | 610240 | Ralph Brennan Water Plants # 2 | 4,382 | Treatment | 4,382 | - | - | - |
| 939 | 12331 | West Well #1 | 610240 | Ralph Brennan Water Plants # 2 | 49,351 | Treatment | 49,351 | - | - | - |
| 940 | 12333 | West Well #2 | 610240 | Ralph Brennan Water Plants # 2 | 49,351 | Treatment | 49,351 | - | - | - |
| 941 | 12304 | Road And Drive | 610240 | Ralph Brennan Water Plants # 2 | 3,390 | Treatment | 3,390 | - | - | - |
| 942 | 12305 | Parking Lot Behind Bldg | 610240 | Ralph Brennan Water Plants # 2 | 8,774 | Treatment | 8,774 | - | - | - |
| 943 | 12167 | Paving; Parking Lot | 610240 | Ralph Brennan Water Plants # 2 | 7,870 | Treatment | 7,870 | - | - | - |
| 944 | 12278 | Well #49 | 610240 | Ralph Brennan Water Plants # 2 | 17,636 | Treatment | 17,636 | - | - | - |
| 945 | 12178 | Materials; Repairs | 610240 | Ralph Brennan Water Plants # 2 | 1,185 | Treatment | 1,185 | - | - | - |
| 946 | 12186 | Paving | 610240 | Ralph Brennan Water Plants # 2 | 73,966 | Treatment | 73,966 | - | - | - |
| 947 | 12176 | Well No. 46 | 610240 | Ralph Brennan Water Plants # 2 | 6,911 | Treatment | 6,911 | - | - | - |
| 948 | 12177 | Well No. 46 | 610240 | Ralph Brennan Water Plants # 2 | 1,283 | Treatment | 1,283 | - | - | - |
| 949 | 12179 | Well No. 47 | 610240 | Ralph Brennan Water Plants # 2 | 6,911 | Treatment | 6,911 | - | - | - |
| 950 | 12180 | Well No. 47 | 610240 | Ralph Brennan Water Plants # 2 | 1,283 | Treatment | 1,283 | - | - | - |
| 951 | 12181 | Well No. 48 | 610240 | Ralph Brennan Water Plants # 2 | 6,911 | Treatment | 6,911 | - | - | - |
| 952 | 12182 | Well No. 48 | 610240 | Ralph Brennan Water Plants # 2 | 1,283 | Treatment | 1,283 | - | - | - |
| 953 | 12166 | Paving; Marion St. | 610250 | Water Distribution | 2,953 | Pipe | - | 1,896 | 1,057 | - |
| 954 | 12161 | Well; #45 | 610240 | Ralph Brennan Water Plants # 2 | 1,283 | Treatment | 1,283 | - | - | - |
| 955 | | Total Row Improvements | | | $ 11,128,108 | | $ 3,781,154 | $ 6,036,623 | $ 1,310,331 | $ - |
| 956 | | **Vehicles - V411** | | | | | | | | |
| 957 | | **Adjustments** | | | | | | | | |
| 958 | 73565 | Filter Flume Mixer | 610240 | Ralph Brennan Water Plants # 2 | 129,931 | Treatment | 129,931 | - | - | - |

Table 3-3

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function: Treatment/Supply | Transmission | Distribution | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|
| 959 | 73701 | Drive For Softener # | 610240 | Ralph Brennan Water Plants # 2 | 187,728 | Treatment | 187,728 | - | - | - |
| 960 | 73702 | Turbine and Influent | 610240 | Ralph Brennan Water Plants # 2 | 189,455 | Treatment | 189,455 | - | - | - |
| 961 | 73703 | Coating on Softener | 610240 | Ralph Brennan Water Plants # 2 | 328,000 | Treatment | 328,000 | - | - | - |
| 962 | 73704 | Rake Drive for Sludg | 610240 | Ralph Brennan Water Plants # 2 | 132,844 | Treatment | 132,844 | - | - | - |
| 963 | 73716 | Clarifier #3 Drive & | 610240 | Ralph Brennan Water Plants # 2 | 652,678 | Treatment | 652,678 | - | - | - |
| 964 | | Total Adjustments | | | $ 1,620,636 | | $ 1,620,636 | $ - | $ - | $ - |
| 965 | | Total Asset Funds | | | $ 75,850,565 | | $ 27,849,455 | $ 31,067,144 | $ 16,817,254 | $ 116,713 |
| 966 | | **Capital Improvement Plan** | | | | | | | | |
| 967 | | Fund 412 | | | | | | | | |
| 968 | N/A | DEBT ERP SYSTEM | N/A | N/A | $ 1,321,926 | Distribution | $ - | $ - | $ 1,321,926 | $ - |
| 969 | N/A | MLK FROM ISB TO ORANGE AVE | N/A | N/A | 195,217 | Pipe | - | 125,316 | 69,901 | - |
| 970 | N/A | DEBTAUTO METER READING PROG | N/A | N/A | 254,744 | Distribution | - | - | 254,744 | - |
| 971 | N/A | WILLIAMSON BLVD REUSEPSC | N/A | N/A | 3,260 | Pipe | - | 2,093 | 1,167 | - |
| 972 | N/A | HYDRANT & VALVE MAINT & TEST | N/A | N/A | 79,000 | IndirectCost | - | - | - | 79,000 |
| 973 | N/A | BRENNAN WTP NEW SLUDGE PUMPS | N/A | N/A | 260,466 | Treatment | 260,466 | - | - | - |
| 974 | N/A | LABORATORY METALS ANALYZER | N/A | N/A | 67,150 | Treatment | 67,150 | - | - | - |
| 975 | N/A | Subtotal - Fund 412 Projects | | | $ 2,181,763 | | $ 327,616 | $ 127,409 | $ 1,647,738 | $ 79,000 |
| 976 | | Fund 414 | | | | | | | | |
| 977 | N/A | Subtotal - Fund 414 Projects | | | | | | | | |
| 978 | | Fund 415 | | | | | | | | |
| 979 | | Fund 416 | | | | | | | | |
| 980 | | Fund 418 | | | | | | | | |
| 981 | N/A | CMARSALES TAX SAVING WW4 | N/A | N/A | 283,110 | Pipe | - | 181,737 | 101,373 | - |
| 982 | N/A | CMAR OWNERS CONT WW4 | N/A | N/A | 1,655,742 | Pipe | - | 1,062,874 | 592,868 | - |
| 983 | N/A | Subtotal - Fund 418 Projects | | | $ 1,938,852.40 | | $ - | $ 1,244,611 | $ 694,241 | $ - |
| 984 | | Fund 419 | | | | | | | | |
| 985 | N/A | BRENNAN DISCHARGE HEADER PIPE | N/A | N/A | 1,769,348 | Treatment | 1,769,348 | - | - | - |
| 986 | N/A | Subtotal - Fund 419 Projects | N/A | N/A | $ 1,769,347.52 | | $ 1,769,348 | $ - | $ - | $ - |
| 987 | N/A | Fund 425 Projects (R&R 5%) | | | | | | | | |
| 988 | N/A | BRENNAN SOFTNER REBUILD | N/A | N/A | 346,985 | Treatment | 346,985 | - | - | - |
| 989 | N/A | BRENNAN WTP THICKENER OVIVO | N/A | N/A | 217,942 | Treatment | 217,942 | - | - | - |
| 990 | N/A | Subtotal - Fund 425 Projects (R&R 5%) | N/A | N/A | $ 564,927 | | $ 564,927 | $ - | $ - | $ - |
| 991 | N/A | Fund 428 Projects (R&R 8%) | | | | | | | | |
| 992 | N/A | WELL RECONSTRUCTION | N/A | N/A | 13,377 | Treatment | 13,377 | - | - | - |
| 993 | N/A | BEACH STORANGE TO BAYPH | N/A | N/A | 901,260 | Transmission | - | 901,260 | - | - |
| 994 | N/A | DESIGN 5MG POTABLE WTR TANK & PUMP STATON | N/A | N/A | 385,580 | Transmission | - | 385,580 | - | - |
| 995 | N/A | BRENNAN WTP REPLACE TURBINE # | N/A | N/A | 189,368 | Treatment | 189,368 | - | - | - |
| 996 | N/A | BALLOUGH ROAD UTILITY IMPROV | N/A | N/A | 265,555 | Pipe | - | 170,468 | 95,087 | - |
| 997 | N/A | Subtotal - Fund 428 Projects (R&R 8%) | N/A | N/A | $ 1,755,139 | | $ 202,745 | $ 1,457,308 | $ 95,087 | $ - |
| 998 | N/A | Treatment and Pumping Improvements | | | | | | | | |
| 999 | N/A | 2020-2025 | | | | | | | | |
| 1000 | N/A | Replace high service pump | N/A | N/A | $ 400,000 | Treatment | $ 400,000 | $ - | $ - | $ - |
| 1001 | N/A | Upgrade sludge Pumps | N/A | N/A | 120,000 | Treatment | 120,000 | - | - | - |
| 1002 | N/A | SCADA Upgrades | N/A | N/A | 15,049 | Treatment | 15,049 | - | - | - |
| 1003 | N/A | SCADA Upgrades - 2nd Funding Source | N/A | N/A | 534,951 | Treatment | 534,951 | - | - | - |
| 1004 | N/A | Replace existing ozone system with new system | N/A | N/A | 3,250,000 | Treatment | 3,250,000 | - | - | - |
| 1005 | N/A | Replace existing ozone system with new system - 2nd Funding Source | N/A | N/A | 3,450,000 | Treatment | 3,450,000 | - | - | - |
| 1006 | N/A | Replace existing filter system with new system | N/A | N/A | 4,800,000 | Treatment | 4,800,000 | - | - | - |
| 1007 | N/A | Replace existing filter system with new system - 2nd Funding Source | N/A | N/A | 300,000 | Treatment | 300,000 | - | - | - |
| 1008 | N/A | Lime System Upgrades | N/A | N/A | 3,600,000 | Treatment | 3,600,000 | - | - | - |
| 1009 | N/A | Structural Upgrades | N/A | N/A | 250,000 | Treatment | 250,000 | - | - | - |
| 1010 | N/A | Lime Silo Rehab | N/A | N/A | 100,000 | Treatment | 100,000 | - | - | - |
| 1011 | N/A | Transfer Pump Upgrades | N/A | N/A | 600,000 | Treatment | 600,000 | - | - | - |
| 1012 | N/A | MCC Upgrades | N/A | N/A | 400,000 | Treatment | 400,000 | - | - | - |
| 1013 | N/A | CL2 System Upgrades | N/A | N/A | 250,000 | Treatment | 250,000 | - | - | - |
| 1014 | N/A | 2025-2030 | | | | | | | | |
| 1015 | N/A | Add 6.0 MGD of RO or NF membrane treatment, builidng, chemical feed sys | N/A | N/A | $ 3,500,000 | Treatment | $ 3,500,000 | $ - | $ - | $ - |
| 1016 | N/A | Washwater Basin Rake | N/A | N/A | 400,000 | Treatment | 400,000 | - | - | - |
| 1017 | N/A | Dewatering System Upgrades | N/A | N/A | 1,500,000 | Treatment | 1,500,000 | - | - | - |
| 1018 | N/A | Injection Well | N/A | N/A | 1,000,000 | Treatment | 1,000,000 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Water Fixed Assets and Capital Improvement Projects to Water System Function

| Line No. | Asset ID# | Description | Department Code | Department | Water Allocated Assets [1] | Allocation [2] | Asset Function: Treatment/Supply | Transmission | Distribution | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|
| 1019 | N/A | 2030-2035 | | | | | | | | |
| 1020 | N/A | Distribution System Improvements | | | | | | | | |
| 1021 | N/A | 2020-2025 | | | | | | | | |
| 1022 | N/A | Champion Drive WM Loop | N/A | N/A | $ 2,371,000 | Transmission | $ - | $ 2,371,000 | $ - | $ - |
| 1023 | N/A | Tomoka Farm Road/ S. Williamson Blvd. Loop | N/A | N/A | 7,312,000 | Transmission | - | 7,312,000 | - | - |
| 1024 | N/A | Tomoka Farm Road/ S. Williamson Blvd. Loop - 2nd Funding Source | N/A | N/A | 3,500,000 | Transmission | - | 3,500,000 | - | - |
| 1025 | N/A | Fraile Street/South Atlantic Ave. Watermain Replacement | N/A | N/A | 61,000 | Transmission | - | 61,000 | - | - |
| 1026 | N/A | Fraile Street/South Atlantic Ave. Watermain Replacement - 2nd Funding Sou | N/A | N/A | 360,000 | Transmission | - | 360,000 | - | - |
| 1027 | N/A | 5 MG Potable Storage tank and pump station | N/A | N/A | 2,379,800 | Transmission | - | 2,379,800 | - | - |
| 1028 | N/A | 5 MG Potable Storage tank and pump station - 2nd Funding Source | N/A | N/A | 4,499,600 | Transmission | - | 4,499,600 | - | - |
| 1029 | N/A | 5 MG Potable Storage tank and pump station - 3nd Funding Source | N/A | N/A | 2,500,600 | Transmission | - | 2,500,600 | - | - |
| 1030 | N/A | Total Capital Improvement Plan | N/A | N/A | $ 55,664,029 | | $ 27,334,635 | $ 25,813,328 | $ 2,437,066 | $ 79,000 |
| 1031 | N/A | **Total Water Assets and CIP Plan** | N/A | N/A | $ 131,514,594 | | $ 55,184,090 | $ 56,880,472 | $ 19,254,319 | $ 195,713 |
| 1032 | | Previously Identified Indirect Allocated Assets [1] | | | | | | | | $ 771,180 |
| 1033 | | Total Indirect Allocated Assets | | | | | | | | $ 966,893 |
| 1034 | | Water Indirect Allocation - Percentage | | | | | 42.02% | 43.31% | 14.66% | |
| 1035 | | Water Indirect Allocation - Amount | | | | | $ 406,317 | $ 418,808 | $ 141,768 | |
| 1036 | | Total Water Assets By Function | | | | | $ 55,590,407 | $ 57,299,280 | $ 19,396,088 | |
| 1037 | | Water System Capacity | | | | | | | | |
| 1038 | | Existing Water Treatment Plant Capacity (ADF) (Gallons) | | | | | 24,000,000 | 24,000,000 | | |
| 1039 | | Adjustment to Recognized Reliable Capacity | | | | | - | - | | |
| 1040 | | Total Water System Capacity | | | | | 24,000,000 | 24,000,000 | | |
| 1041 | | Existing System Utilization | | | | | | | | |
| 1042 | | Water Treatment Plant - Maximum Day Flow (April 2018) | | | | | 14,104,000 | 14,104,000 | | |
| 1043 | | Percent of Total System Capacity | | | | | 58.77% | 58.77% | | |
| 1044 | | System Capacity Available to Serve Future Development - Gallons Per Day | | | | | 9,896,000 | 9,896,000 | | |
| 1045 | | System Capacity Available to Serve Future Development - Percent of System Capacity | | | | | 41.23% | 41.23% | | |
| 1046 | | Water Assets and Capital Projects Available to Serve Future Development | | | | | $22,921,778 | $23,626,403 | | |
| 1047 | | Total Water Assets and Capital Projects Available to Serve Future Development | | | | | $22,921,778 | $23,626,403 | | |
| 1048 | | System Capacity Available to Serve Future Development - Gallons Per Day | | | | | 9,896,000 | 9,896,000 | | |
| 1049 | | Peak Day to Average Day Adjustment | | | | | 135.00% | 135.00% | | |
| 1050 | | Adjusted System Capacity Available to Serve Future Development - Gallons Per Day | | | | | 7,330,370 | 7,330,370 | | |
| 1051 | | Proposed Connection Fee Per Gallon of Capacity Reserved | | | | | $ 3.127 | $ 3.223 | | |
| 1052 | | Proposed Capacity Fee Components Per ERC ( Gallons Per Days) | | | | | $ 781.74 | $ 805.77 | | |
| 1053 | | Proposed Water System Connection Fee Per ERC | | | | | $ 1,587.51 | | | |
| 1054 | | Proposed Water System Connection Fee Per ERC - Rounded | | | | | $ 1,580.00 | | | |
| 1055 | | Existing Water System Connection Fee Per ERC | | | | | $ 1,376.00 | | | |
| 1056 | | Existing vs Proposed Water System Connection Fee Per ERC - Variance | | | | | 204.00 | | | |

Footnotes:

[1] Amounts shown derived from information provided on Table 3-1.

[1] Amounts shown derived from information provided on Table 3-4.

**Table 3-4**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Water System Functional Allocation Factors**

| Line No. | Description | Basis | Allocation Percentages | | | | |
|---|---|---|---|---|---|---|---|
| | | | Treatment | Transmission | Distribution | Indirect | Total |
| 1 | Direct Water Treatment | Treatment | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| 2 | Direct Water Transmission | Transmission | 0.0% | 100.0% | 0.0% | 0.0% | 100.0% |
| 3 | Direct Water Distribution | Distribution | 0.0% | 0.0% | 100.0% | 0.0% | 100.0% |
| 4 | Indirect Allocation | IndirectCost | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% |
| 5 | Linear Feet of Pipe | Pipe | 0.0% | 64.2% | 35.8% | 0.0% | 100.0% |
| 6 | Not Applicable | N/A | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 7 | Salaries and Wages - Fiscal Year 2019 | Salaries | 52.3% | 15.5% | 32.3% | 0.0% | 100.0% |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 1 | | **Land - L411** | | | | | | | | |
| 2 | 19230 | Lift Station 4 - Land | 610340 | Central Maintenance | $ 1,842 | Transmission | $ - | $ 1,842 | $ - | $ - |
| 3 | 18900 | 2010 S Peninsula Drive | 900111 | Infrastructure Assets - Utilities | 900,019 | Transmission | - | 900,019 | - | - |
| 4 | 18310 | Bennett Swamp Easement | 610200 | Utilities Engineering | 89,932 | Treatment | 89,932 | - | - | - |
| 5 | 13055 | Site Work Lift Station 62 | 610340 | Central Maintenance | 149,592 | Transmission | - | 149,592 | - | - |
| 6 | 13052 | Lift Station No 34 | 610340 | Central Maintenance | 61,377 | Transmission | - | 61,377 | - | - |
| 7 | 13053 | Lift Station No 34 | 610340 | Central Maintenance | 70,200 | Transmission | - | 70,200 | - | - |
| 8 | 13024 | Earthwork;Dewatering | 610330 | Regional Wastwtr Plants # 2 | 59,625 | Treatment | 59,625 | - | - | - |
| 9 | 13022 | Earthwork;Stabil;Dwater | 610330 | Regional Wastwtr Plants # 2 | 585,000 | Treatment | 585,000 | - | - | - |
| 10 | 13021 | Regional Wastewtr Plant | 610330 | Regional Wastwtr Plants # 2 | 81,495 | Treatment | 81,495 | - | - | - |
| 11 | 13020 | Lift Station No 52 | 610340 | Central Maintenance | 10,030 | Transmission | - | 10,030 | - | - |
| 12 | 12983 | Lift Station No 44 | 610340 | Central Maintenance | 804 | Transmission | - | 804 | - | - |
| 13 | 12975 | Lift Station No 40 | 610340 | Central Maintenance | 200 | Transmission | - | 200 | - | - |
| 14 | 12970 | Lift Station No 15 | 610340 | Central Maintenance | 3,317 | Transmission | - | 3,317 | - | - |
| 15 | 12965 | Lift Station No 32 | 610340 | Central Maintenance | 7,080 | Transmission | - | 7,080 | - | - |
| 16 | 13015 | Lift Station No 17 | 610340 | Central Maintenance | 621 | Transmission | - | 621 | - | - |
| 17 | 13017 | Lift Station No 16 | 610340 | Central Maintenance | 1,214 | Transmission | - | 1,214 | - | - |
| 18 | 13014 | Lift Station No 39 | 610340 | Central Maintenance | 912 | Transmission | - | 912 | - | - |
| 19 | 12960 | Lift Station No 34-Land | 610340 | Central Maintenance | 3,000 | Transmission | - | 3,000 | - | - |
| 20 | 12946 | Bethune Pt. Sewer Plant | 610320 | Bethune Point Plants # 1 | 7,616 | Treatment | 7,616 | - | - | - |
| 21 | 12947 | Bethune Pt. Sewer Plant | 610320 | Bethune Point Plants # 1 | 7,616 | Treatment | 7,616 | - | - | - |
| 22 | 12948 | Bethune Pt. Sewer Plant | 610320 | Bethune Point Plants # 1 | 7,616 | Treatment | 7,616 | - | - | - |
| 23 | 12949 | Bethune Pt. Sewer Plant | 610320 | Bethune Point Plants # 1 | 7,616 | Treatment | 7,616 | - | - | - |
| 24 | 12950 | Bethune Pt. Sewer Plant | 610320 | Bethune Point Plants # 1 | 7,616 | Treatment | 7,616 | - | - | - |
| 25 | 12945 | Lift Station No 21 | 610340 | Central Maintenance | 511 | Transmission | - | 511 | - | - |
| 26 | 12930 | Lift Station No. 1120 | 610340 | Central Maintenance | 511 | Transmission | - | 511 | - | - |
| 27 | | Total Row Land | | | $ 2,065,360 | | $ 854,131 | $ 1,211,229 | $ - | $ - |
| 28 | | **Buildings - B411** | | | | | | | | |
| 29 | 18463 | Lift Station No 22 Renovation | 610340 | Central Maintenance | $ 13,298.21 | Transmission | $ - | $ 13,298 | $ - | $ - |
| 30 | 18390 | Spiral Stairway Assembly | 610340 | Central Maintenance | 7,756 | Transmission | - | 7,756 | - | - |
| 31 | 18171 | New Siding For Lift Station #34 | 610340 | Central Maintenance | 6,700 | Transmission | - | 6,700 | - | - |
| 32 | 17856 | Utility Office Renovation | 600820 | Facilities Maintenance | 35,886 | Treatment | 35,886 | - | - | - |
| 33 | 17661 | Eml Power Feed | 610150 | Regulatory Compliance | 16,978 | Treatment | 16,978 | - | - | - |
| 34 | 17121 | In Conjuction W/ Central Stores Building 50' X 120' | 610100 | Water/Wastewater Admn | 5,843 | Salaries | 18,736 | 16,181 | 11,020 | - |
| 35 | 15466 | Aeration Basin #4 | 610320 | Bethune Point Plants # 1 | 99,872 | Treatment | 99,872 | - | - | - |
| 36 | 15467 | Aeration Basin #3 | 610320 | Bethune Point Plants # 1 | 145,628 | Treatment | 145,628 | - | - | - |
| 37 | 15468 | Generator Building | 610320 | Bethune Point Plants # 1 | 631,794 | Treatment | 631,794 | - | - | - |
| 38 | 15469 | Cl2 Tank &Uv Equipment | 610320 | Bethune Point Plants # 1 | 283,122 | Treatment | 283,122 | - | - | - |
| 39 | 15470 | Reuse Pump Station No 10 | 610320 | Bethune Point Plants # 1 | 89,139 | Treatment | 89,139 | - | - | - |
| 40 | 15471 | Post Aeration Basin | 610320 | Bethune Point Plants # 1 | 12,428 | Treatment | 12,428 | - | - | - |
| 41 | 15472 | Recycle Pump Station | 610320 | Bethune Point Plants # 1 | 864,167 | Treatment | 864,167 | - | - | - |
| 42 | 14946 | Bronze Accordian Shutters | 610100 | Water/Wastewater Admn | 6,638 | Salaries | 21,284 | 18,382 | 12,518 | - |
| 43 | 14945 | Aluminum Rollup Door | 610330 | Regional Wastwtr Plants # 2 | 2,275 | Treatment | 2,275 | - | - | - |
| 44 | 14872 | Film Inst On Admin Windows | 610100 | Water/Wastewater Admn | 3,648 | Salaries | 11,698 | 10,103 | 6,880 | - |
| 45 | 14279 | Hurricane Shutters Regional | 610330 | Regional Wastwtr Plants # 2 | 5,564 | Treatment | 5,564 | - | - | - |
| 46 | 14849 | Polymer Storage Bldg | 610330 | Regional Wastwtr Plants # 2 | 11,489 | Treatment | 11,489 | - | - | - |
| 47 | 14774 | Prestressed Tank | 610330 | Regional Wastwtr Plants # 2 | 6,795,453 | Treatment | 6,795,453 | - | - | - |
| 48 | 14775 | Mcc/Generator Bldg | 610330 | Regional Wastwtr Plants # 2 | 384,333 | Treatment | 384,333 | - | - | - |
| 49 | 14776 | Distribution Box | 610330 | Regional Wastwtr Plants # 2 | 48,518 | Treatment | 48,518 | - | - | - |
| 50 | 14777 | Distribution Box | 610330 | Regional Wastwtr Plants # 2 | 48,518 | Treatment | 48,518 | - | - | - |
| 51 | 14778 | Distribution Box | 610330 | Regional Wastwtr Plants # 2 | 48,518 | Treatment | 48,518 | - | - | - |
| 52 | 14779 | Distribution Box | 610330 | Regional Wastwtr Plants # 2 | 48,518 | Treatment | 48,518 | - | - | - |
| 53 | 14780 | Sludge Box | 610330 | Regional Wastwtr Plants # 2 | 55,634 | Treatment | 55,634 | - | - | - |
| 54 | 14781 | Sludge Box | 610330 | Regional Wastwtr Plants # 2 | 55,634 | Treatment | 55,634 | - | - | - |
| 55 | 14783 | In-Plant Pump Station | 610330 | Regional Wastwtr Plants # 2 | 41,565 | Treatment | 41,565 | - | - | - |
| 56 | 14784 | Ras/Was Pump Station | 610330 | Regional Wastwtr Plants # 2 | 139,084 | Treatment | 139,084 | - | - | - |
| 57 | 14785 | Truck Wash-Down Station | 610330 | Regional Wastwtr Plants # 2 | 69,542 | Treatment | 69,542 | - | - | - |
| 58 | 14786 | Rehab Chemical Bldg | 610330 | Regional Wastwtr Plants # 2 | 15,299 | Treatment | 15,299 | - | - | - |
| 59 | 14787 | Rehab Chemical Bldg | 610330 | Regional Wastwtr Plants # 2 | 233,943 | Treatment | 233,943 | - | - | - |
| 60 | 14788 | Rehab Filtrate Tank | 610330 | Regional Wastwtr Plants # 2 | 130,739 | Treatment | 130,739 | - | - | - |
| 61 | 14789 | Prestressed Clarifier Tank | 610330 | Regional Wastwtr Plants # 2 | 1,032,030 | Treatment | 1,032,030 | - | - | - |
| 62 | 14790 | Prestressed Clarifier Tank | 610330 | Regional Wastwtr Plants # 2 | 1,032,030 | Treatment | 1,032,030 | - | - | - |
| 63 | 14791 | Prestressed Clarifier Tank | 610330 | Regional Wastwtr Plants # 2 | 1,032,030 | Treatment | 1,032,030 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 64 | 14792 | Scum Pump Station | 610330 | Regional Wastwtr Plants # 2 | 129,132 | Treatment | 129,132 | - | - | - |
| 65 | 14793 | Concrete Vault-Was Flow Mtr | 610330 | Regional Wastwtr Plants # 2 | 5,006 | Treatment | 5,006 | - | - | - |
| 66 | 14794 | Sludge Distribution Box | 610330 | Regional Wastwtr Plants # 2 | 69,542 | Treatment | 69,542 | - | - | - |
| 67 | 14782 | In-Plant Pump Station | 610340 | Central Maintenance | 41,565 | Transmission | - | 41,565 | - | - |
| 68 | 11383 | Marion St Lift Station Reno | 610340 | Central Maintenance | 6,928 | Transmission | - | 6,928 | - | - |
| 69 | 12060 | Pump Station Behind W/Ww Ad | 610330 | Regional Wastwtr Plants # 2 | 277,168 | Treatment | 277,168 | - | - | - |
| 70 | 12061 | Filter Bldg Behind W/Ww Ad | 610330 | Regional Wastwtr Plants # 2 | 634,669 | Treatment | 634,669 | - | - | - |
| 71 | 12062 | Blower Bldg Behind W/Ww Ad | 610330 | Regional Wastwtr Plants # 2 | 509,592 | Treatment | 509,592 | - | - | - |
| 72 | 11382 | Marion St Lift Station Reno | 610340 | Central Maintenance | 25,185 | Transmission | - | 25,185 | - | - |
| 73 | 12035 | Generator Bldg | 610320 | Bethune Point Plants # 1 | 40,175 | Treatment | 40,175 | - | - | - |
| 74 | 11973 | Maintenance Bldg-Roof | 610320 | Bethune Point Plants # 1 | 5,303 | Treatment | 5,303 | - | - | - |
| 75 | 12020 | Chlorine Tank Bldg Regional Wwtp | 610330 | Regional Wastwtr Plants # 2 | 885,561 | Treatment | 885,561 | - | - | - |
| 76 | 12021 | Sample Bldg; Attached To Cl | 610330 | Regional Wastwtr Plants # 2 | 10,226 | Treatment | 10,226 | - | - | - |
| 77 | 12022 | Chlorine Bldg; Regional Wwt | 610330 | Regional Wastwtr Plants # 2 | 275,871 | Treatment | 275,871 | - | - | - |
| 78 | 12023 | Flow Meter Vault; Regional | 610330 | Regional Wastwtr Plants # 2 | 42,540 | Treatment | 42,540 | - | - | - |
| 79 | 12024 | Sulfur Dioxide Storage Bldg | 610330 | Regional Wastwtr Plants # 2 | 220,213 | Treatment | 220,213 | - | - | - |
| 80 | 11359 | Remodeling/Addition | 610320 | Bethune Point Plants # 1 | 7,941 | Treatment | 7,941 | - | - | - |
| 81 | 12026 | Environmental Lab B | 610150 | Regulatory Compliance | 266,431 | Treatment | 266,431 | - | - | - |
| 82 | 12010 | Pump House; Ls #1136 | 610340 | Central Maintenance | 4,811 | Transmission | - | 4,811 | - | - |
| 83 | 12013 | Lift Station No 33 | 610340 | Central Maintenance | 46,983 | Transmission | - | 46,983 | - | - |
| 84 | 11592 | Tertiary Filter-Replace Gla | 610330 | Regional Wastwtr Plants # 2 | 2,195 | Treatment | 2,195 | - | - | - |
| 85 | 11463 | Lift Station No 101 Upgrade | 610340 | Central Maintenance | 25,618 | Transmission | - | 25,618 | - | - |
| 86 | 11990 | Lift Station No 19 | 610340 | Central Maintenance | 39,772 | Transmission | - | 39,772 | - | - |
| 87 | 11992 | Lift Station No 30 | 610340 | Central Maintenance | 39,772 | Transmission | - | 39,772 | - | - |
| 88 | 11916 | Wet Well 6' Replacement; Pe | 610330 | Regional Wastwtr Plants # 2 | 1,198 | Treatment | 1,198 | - | - | - |
| 89 | 11357 | Control Bldg Alteratio | 610320 | Bethune Point Plants # 1 | 62,449 | Treatment | 62,449 | - | - | - |
| 90 | 11955 | Pretreatment Structure | 610320 | Bethune Point Plants # 1 | 712,061 | Treatment | 712,061 | - | - | - |
| 91 | 11956 | Anoxic Tank #2 | 610320 | Bethune Point Plants # 1 | 241,178 | Treatment | 241,178 | - | - | - |
| 92 | 11957 | Aeration Tanks #1 & #2 | 610320 | Bethune Point Plants # 1 | 1,776,897 | Treatment | 1,776,897 | - | - | - |
| 93 | 11958 | Splitter Box Bldg #1 | 610320 | Bethune Point Plants # 1 | 435,129 | Treatment | 435,129 | - | - | - |
| 94 | 11959 | Splitter Box Bldg #2 | 610320 | Bethune Point Plants # 1 | 435,129 | Treatment | 435,129 | - | - | - |
| 95 | 11960 | Secondary Clarifier #1 | 610320 | Bethune Point Plants # 1 | 182,483 | Treatment | 182,483 | - | - | - |
| 96 | 11961 | Secondary Clarifier #2 | 610320 | Bethune Point Plants # 1 | 182,483 | Treatment | 182,483 | - | - | - |
| 97 | 11962 | Secondary Clarifier #3 | 610320 | Bethune Point Plants # 1 | 182,483 | Treatment | 182,483 | - | - | - |
| 98 | 11963 | Clarified Liquid Pump | 610320 | Bethune Point Plants # 1 | 85,048 | Treatment | 85,048 | - | - | - |
| 99 | 11964 | Filter Bldg | 610320 | Bethune Point Plants # 1 | 1,403,427 | Treatment | 1,403,427 | - | - | - |
| 100 | 11965 | Clearwell | 610320 | Bethune Point Plants # 1 | 81,975 | Treatment | 81,975 | - | - | - |
| 101 | 11966 | Chlorine Contact Bldg | 610320 | Bethune Point Plants # 1 | 233,320 | Treatment | 233,320 | - | - | - |
| 102 | 11968 | Switchgear Bldg #2-Sto | 610320 | Bethune Point Plants # 1 | 404,532 | Treatment | 404,532 | - | - | - |
| 103 | 11969 | Bpp; Switchgear Bldg #3-Sto | 610320 | Bethune Point Plants # 1 | 419,882 | Treatment | 419,882 | - | - | - |
| 104 | 11970 | Smith & Loveless Pump | 610320 | Bethune Point Plants # 1 | 90,164 | Treatment | 90,164 | - | - | - |
| 105 | 11972 | Maintenance Bldg-New S | 610320 | Bethune Point Plants # 1 | 61,780 | Treatment | 61,780 | - | - | - |
| 106 | 11974 | Aeration Tanks #3 & #4 | 610320 | Bethune Point Plants # 1 | 34,847 | Treatment | 34,847 | - | - | - |
| 107 | 11975 | Switchgear Bldg #1 | 610320 | Bethune Point Plants # 1 | 392,899 | Treatment | 392,899 | - | - | - |
| 108 | 11976 | Storage Bldg | 610320 | Bethune Point Plants # 1 | 25,000 | Treatment | 25,000 | - | - | - |
| 109 | 11978 | Anaerobic Tank Bldg Im | 610320 | Bethune Point Plants # 1 | 167,736 | Treatment | 167,736 | - | - | - |
| 110 | 11979 | Anoxic Tank #1 (Fa-1) | 610320 | Bethune Point Plants # 1 | 129,426 | Treatment | 129,426 | - | - | - |
| 111 | 11954 | Wet Well Mounted Lift Stati | 610340 | Central Maintenance | 34,071 | Transmission | - | 34,071 | - | - |
| 112 | 11358 | Elec Storage Blbd Re-R | 610320 | Bethune Point Plants # 1 | 2,250 | Treatment | 2,250 | - | - | - |
| 113 | 11356 | Lawn Equipment Storage | 610320 | Bethune Point Plants # 1 | 6,932 | Treatment | 6,932 | - | - | - |
| 114 | 11607 | Roof Replacement - Switchge | 610330 | Regional Wastwtr Plants # 2 | 7,766 | Treatment | 7,766 | - | - | - |
| 115 | 11659 | Roof Replacement - Dewater | 610330 | Regional Wastwtr Plants # 2 | 17,291 | Treatment | 17,291 | - | - | - |
| 116 | 11776 | Enviromental Lab Expansion | 610150 | Regulatory Compliance | 27,359 | Treatment | 27,359 | - | - | - |
| 117 | 11908 | North Tomoka/Lpga Reuse Pum | 610330 | Regional Wastwtr Plants # 2 | 419,003 | Treatment | 419,003 | - | - | - |
| 118 | 11660 | Improvements To Sludge Dewa | 610330 | Regional Wastwtr Plants # 2 | 2,152,676 | Treatment | 2,152,676 | - | - | - |
| 119 | 11903 | Lift Station No 25 | 610340 | Central Maintenance | 205,869 | Transmission | - | 205,869 | - | - |
| 120 | 11904 | Lift Station No 33 | 610340 | Central Maintenance | 86,635 | Transmission | - | 86,635 | - | - |
| 121 | 10895 | Weir Structure | 610320 | Bethune Point Plants # 1 | 106,111 | Treatment | 106,111 | - | - | - |
| 122 | 11613 | Canopy; Aluminum | 610330 | Regional Wastwtr Plants # 2 | 1,929 | Treatment | 1,929 | - | - | - |
| 123 | 11778 | Lift Station No 134 | 610340 | Central Maintenance | 776,324 | Transmission | - | 776,324 | - | - |
| 124 | 11772 | Environmental Lab Bldg A | 610150 | Regulatory Compliance | 156,900 | Treatment | 156,900 | - | - | - |
| 125 | 11727 | Enclosed Chlorine Bldg | 610320 | Bethune Point Plants # 1 | 2,363 | Treatment | 2,363 | - | - | - |
| 126 | 11764 | Lift Station No 55 | 610340 | Central Maintenance | 30,000 | Transmission | - | 30,000 | - | - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 127 | 11779 | Design Fees | 610340 | Central Maintenance | 58,132 | Transmission | - | 58,132 | - | - |
| 128 | 11765 | Bldg Lift Station 62 | 610340 | Central Maintenance | 1,017,658 | Transmission | - | 1,017,658 | - | - |
| 129 | 11767 | Equalization Tank #1 | 610340 | Central Maintenance | 402,517 | Transmission | - | 402,517 | - | - |
| 130 | 11768 | Equalization Tank # 2 | 610340 | Central Maintenance | 402,517 | Transmission | - | 402,517 | - | - |
| 131 | 11769 | Valve Pit | 610340 | Central Maintenance | 2,972 | Transmission | - | 2,972 | - | - |
| 132 | 11770 | Valve Pit | 610340 | Central Maintenance | 2,972 | Transmission | - | 2,972 | - | - |
| 133 | 11771 | Screw Pump Structure | 610340 | Central Maintenance | 41,367 | Transmission | - | 41,367 | - | - |
| 134 | 11666 | Piping Modifications | 610320 | Bethune Point Plants # 1 | 25,012 | Treatment | 25,012 | - | - | - |
| 135 | 11641 | Canopy Entrance | 610330 | Regional Wastwtr Plants # 2 | 13,695 | Treatment | 13,695 | - | - | - |
| 136 | 11712 | Flammable Storage Bldg | 610330 | Regional Wastwtr Plants # 2 | 74,891 | Treatment | 74,891 | - | - | - |
| 137 | 11713 | Electrical Equipment | 610330 | Regional Wastwtr Plants # 2 | 17,012 | Treatment | 17,012 | - | - | - |
| 138 | 11715 | Nonorail & Hoist | 610330 | Regional Wastwtr Plants # 2 | 11,218 | Treatment | 11,218 | - | - | - |
| 139 | 11665 | Sludge Transfer Bldg | 610320 | Bethune Point Plants # 1 | 95,644 | Treatment | 95,644 | - | - | - |
| 140 | 11658 | Sludge Dewatering Bldg | 610330 | Regional Wastwtr Plants # 2 | 894,595 | Treatment | 894,595 | - | - | - |
| 141 | 11661 | Chemical Bldg | 610330 | Regional Wastwtr Plants # 2 | 83,689 | Treatment | 83,689 | - | - | - |
| 142 | 11662 | Sludge Tank # 1 | 610330 | Regional Wastwtr Plants # 2 | 179,333 | Treatment | 179,333 | - | - | - |
| 143 | 11663 | Sludge Tank #2 | 610330 | Regional Wastwtr Plants # 2 | 179,333 | Treatment | 179,333 | - | - | - |
| 144 | 11664 | Filtrate Tank | 610330 | Regional Wastwtr Plants # 2 | 167,378 | Treatment | 167,378 | - | - | - |
| 145 | 11361 | 2 Bldgs Blower Grit&Thi | 610320 | Bethune Point Plants # 1 | 8,823 | Treatment | 8,823 | - | - | - |
| 146 | 11588 | Filter Bldg | 610330 | Regional Wastwtr Plants # 2 | 162,821 | Treatment | 162,821 | - | - | - |
| 147 | 11589 | Filter Bldg | 610330 | Regional Wastwtr Plants # 2 | 458,989 | Treatment | 458,989 | - | - | - |
| 148 | 11593 | Administration Bldg | 610330 | Regional Wastwtr Plants # 2 | 295,970 | Treatment | 295,970 | - | - | - |
| 149 | 11606 | Switchgear Building | 610330 | Regional Wastwtr Plants # 2 | 93,557 | Treatment | 93,557 | - | - | - |
| 150 | 11609 | Maintenance Bldg | 610330 | Regional Wastwtr Plants # 2 | 84,230 | Treatment | 84,230 | - | - | - |
| 151 | 11572 | Sewer Line Maint Bld | 610360 | Sanitary Sewer Maint | 12,990 | Pipe | - | 4,252 | 8,738 | - |
| 152 | 11518 | Wet Well; Lift Sta 50 | 610340 | Central Maintenance | 10,750 | Transmission | - | 10,750 | - | - |
| 153 | 11345 | Roof Improvements | 610320 | Bethune Point Plants # 1 | 6,080 | Treatment | 6,080 | - | - | - |
| 154 | 11344 | Modifications | 610320 | Bethune Point Plants # 1 | 117,247 | Treatment | 117,247 | - | - | - |
| 155 | 11349 | Clarifier; #3 | 610320 | Bethune Point Plants # 1 | 285,677 | Treatment | 285,677 | - | - | - |
| 156 | 11366 | Anaerobic Tank | 610320 | Bethune Point Plants # 1 | 83,074 | Treatment | 83,074 | - | - | - |
| 157 | 11368 | Maintenance Bldg | 610320 | Bethune Point Plants # 1 | 11,700 | Treatment | 11,700 | - | - | - |
| 158 | 11363 | Clarifier; #2 | 610320 | Bethune Point Plants # 1 | 96,454 | Treatment | 96,454 | - | - | - |
| 159 | 11367 | Outfall | 610320 | Bethune Point Plants # 1 | 25,724 | Treatment | 25,724 | - | - | - |
| 160 | 11350 | Chamber; Cl2; Contact | 610320 | Bethune Point Plants # 1 | 49,812 | Treatment | 49,812 | - | - | - |
| 161 | 11352 | Control Building | 610320 | Bethune Point Plants # 1 | 79,991 | Treatment | 79,991 | - | - | - |
| 162 | 11353 | Control Building | 610320 | Bethune Point Plants # 1 | 249,722 | Treatment | 249,722 | - | - | - |
| 163 | 11364 | Thickener; Sludge | 610320 | Bethune Point Plants # 1 | 84,100 | Treatment | 84,100 | - | - | - |
| 164 | 11365 | Anaerobic Tank | 610320 | Bethune Point Plants # 1 | 171,019 | Treatment | 171,019 | - | - | - |
| 165 | 11465 | Lift Station No 46 | 610340 | Central Maintenance | 3,850 | Transmission | - | 3,850 | - | - |
| 166 | 11435 | Lift Station No 14 | 610340 | Central Maintenance | 2,267 | Transmission | - | 2,267 | - | - |
| 167 | 11436 | Lift Station No 15 | 610340 | Central Maintenance | 8,249 | Transmission | - | 8,249 | - | - |
| 168 | 11431 | Lift Station No 5 | 610340 | Central Maintenance | 5,834 | Transmission | - | 5,834 | - | - |
| 169 | 11360 | Blower Building - Pipe Room | 610320 | Bethune Point Plants # 1 | 9,767 | Treatment | 9,767 | - | - | - |
| 170 | 11342 | House; Filtration | 610320 | Bethune Point Plants # 1 | 85,904 | Treatment | 85,904 | - | - | - |
| 171 | 11439 | Lift Station No 17 | 610340 | Central Maintenance | 2,944 | Transmission | - | 2,944 | - | - |
| 172 | 11443 | Lift Station No 18 | 610340 | Central Maintenance | 2,696 | Transmission | - | 2,696 | - | - |
| 173 | 11446 | Lift Station No 21 | 610340 | Central Maintenance | 1,453 | Transmission | - | 1,453 | - | - |
| 174 | 11450 | Lift Station No 22 | 610340 | Central Maintenance | 1,380 | Transmission | - | 1,380 | - | - |
| 175 | 11454 | Lift Station No 27 | 610340 | Central Maintenance | 3,431 | Transmission | - | 3,431 | - | - |
| 176 | 11457 | Lift Station No 32 | 610340 | Central Maintenance | 3,499 | Transmission | - | 3,499 | - | - |
| 177 | 11459 | Lift Station No 37 | 610340 | Central Maintenance | 1,510 | Transmission | - | 1,510 | - | - |
| 178 | 11460 | Lift Station No 39 | 610340 | Central Maintenance | 3,499 | Transmission | - | 3,499 | - | - |
| 179 | 11374 | Building; 222 Marion St | 610340 | Central Maintenance | 2,000 | Transmission | - | 2,000 | - | - |
| 180 | | Buildings Total Row | | | $ 35,037,763.48 | | $ 31,687,578.86 | $ 3,421,700.63 | $ 39,155.98 | $ - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 181 | | **Infrastructure - S411** | | | | | | | | |
| 182 | 18777 | Lines; Wastewater Rehab | 900100 | Infrastructure Assets - Gasb 34 | 370,782 | Pipe | - | 121,364 | 249,417 | - |
| 183 | 18503 | Truck Scale System | 610330 | Regional Wastwtr Plants # 2 | 99,071 | Treatment | 99,071 | - | - | - |
| 184 | 18513 | Wwtp Filter Bypass | 610330 | Regional Wastwtr Plants # 2 | 253,447 | Treatment | 253,447 | - | - | - |
| 185 | 18391 | Lines; Sanitary Sewer Rehab | 900111 | Infrastructure Assets - Utilities | 400,036 | Pipe | - | 130,940 | 269,096 | - |
| 186 | 18264 | Force Main - Tomoka River @ Lpga | 900111 | Infrastructure Assets - Utilities | 345,947 | Transmission | - | 345,947 | - | - |
| 187 | 18269 | Lines; Sanitary Sewer Rehab | 900111 | Infrastructure Assets - Utilities | 10,832 | Pipe | - | 3,546 | 7,287 | - |
| 188 | 18237 | Water & Sewer Lines - Ocean Center Project | 900111 | Infrastructure Assets - Utilities | 55,368 | Pipe | - | 18,123 | 37,245 | - |
| 189 | 17818 | Utilities Extention On Lpga | 900111 | Infrastructure Assets - Utilities | 75,351 | Pipe | - | 24,664 | 50,687 | - |
| 190 | 17819 | Williamson Between Us 92 And Dunn | 900111 | Infrastructure Assets - Utilities | 613,354 | Pipe | - | 200,763 | 412,591 | - |
| 191 | 17823 | Wastewater System Improvements | 900111 | Infrastructure Assets - Utilities | 179,500 | Pipe | - | 58,754 | 120,746 | - |
| 192 | 17824 | Wastewater System Improvements | 900111 | Infrastructure Assets - Utilities | 157,480 | Pipe | - | 51,546 | 105,934 | - |
| 193 | 17826 | Utility Service For Ext Of Tomoka Farms Road | 900111 | Infrastructure Assets - Utilities | 254,128 | Pipe | - | 83,181 | 170,947 | - |
| 194 | 17827 | Utility Improvements On N Williamson | 900111 | Infrastructure Assets - Utilities | 50,080 | Pipe | - | 16,392 | 33,688 | - |
| 195 | 17830 | Utility Work @ Tomoka Farms Rd | 900111 | Infrastructure Assets - Utilities | 47,373 | Pipe | - | 15,506 | 31,867 | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 196 | 17690 | Sanitary Sewer Improvements - Holly St - 6Th St | 900111 | Infrastructure Assets - Utilities | 320,620 | Pipe | - | 104,945 | 215,675 | - |
| 197 | 17658 | Extension Of Water` Sewer & Reuse Lines On Lpga Blvd | 900111 | Infrastructure Assets - Utilities | 326,804 | Pipe | - | 106,970 | 219,835 | - |
| 198 | 17670 | Lift Station No 035 | 610340 | Central Maintenance | 78,400 | Transmission | - | 78,400 | - | - |
| 199 | 17586 | Sanitary Sewer Linings | 900111 | Infrastructure Assets - Utilities | 45,937 | Pipe | - | 15,036 | 30,901 | - |
| 200 | 17480 | Lift Station No 127 | 610340 | Central Maintenance | 250,000 | Transmission | - | 250,000 | - | - |
| 201 | 17483 | Sewer Line - Ocean Park Project | 900111 | Infrastructure Assets - Utilities | 81,353 | Pipe | - | 26,628 | 54,724 | - |
| 202 | 17229 | Water Force Main And Reuse Pipe Lines & Fire Hydrant | 900111 | Infrastructure Assets - Utilities | 278,697 | Pipe | - | 91,223 | 187,474 | - |
| 203 | 16490 | Lpga Master Lift Station Phase 1 | 610340 | Central Maintenance | 237,221 | Transmission | - | 237,221 | - | - |
| 204 | 16268 | Water Force Main For Volusia County Landfills | 900111 | Infrastructure Assets - Utilities | 115,955 | Forcemain | - | 114,017 | 1,938 | - |
| 205 | 16489 | Professional Services For Cornerstone Project Lpga Williamson | 900111 | Infrastructure Assets - Utilities | 4,617 | Forcemain | - | 4,540 | 77 | - |
| 206 | 16504 | Nova North D.O.T Project | 900111 | Infrastructure Assets - Utilities | 181,553 | Pipe | - | 59,426 | 122,127 | - |
| 207 | 16485 | Water And Sewr Line Ext. | 900111 | Infrastructure Assets - Utilities | 123,900 | Pipe | - | 40,555 | 83,345 | - |
| 208 | | Total Row Infrastructure | | | $ 4,957,807.28 | | $ 352,517.74 | $ 2,199,689.09 | $ 2,405,600.45 | $ - |
| 209 | | **Equipment - A411** | | | | | | | | |
| 210 | 19495 | Generator - Caterpillar Diesel | 610330 | Regional Wastwtr Plants # 2 | 3,073,697 | Treatment | 3,073,697 | - | - | - |
| 211 | 19281 | 6 Inch Thompson Pump | 610340 | Central Maintenance | 63,046 | Transmission | - | 63,046 | - | - |
| 212 | 19347 | Duplex Chemical Feed Skid | 610330 | Regional Wastwtr Plants # 2 | 11,500 | Treatment | 11,500 | - | - | - |
| 213 | 19179 | Ion Chromatograph | 610150 | Regulatory Compliance | 41,408 | Treatment | 41,408 | - | - | - |
| 214 | 19109 | Ammonia Analyzer | 610320 | Bethune Point Plants # 1 | 14,247 | Treatment | 14,247 | - | - | - |
| 215 | 19110 | Phosphate Analyzer | 610330 | Regional Wastwtr Plants # 2 | 14,716 | Treatment | 14,716 | - | - | - |
| 216 | 19111 | Particle Counter Analyzer | 610330 | Regional Wastwtr Plants # 2 | 7,494 | Treatment | 7,494 | - | - | - |
| 217 | 19112 | Particle Counter Analyzer | 610330 | Regional Wastwtr Plants # 2 | 7,494 | Treatment | 7,494 | - | - | - |
| 218 | 19108 | Paa Chemical Feed Pump | 610330 | Regional Wastwtr Plants # 2 | 6,989 | Treatment | 6,989 | - | - | - |
| 219 | 18970 | 9Px 8Kva Ups System | 610150 | Regulatory Compliance | 4,018 | Treatment | 4,018 | - | - | - |
| 220 | 18971 | 9Px 8Kva Ups System | 610150 | Regulatory Compliance | 3,679 | Treatment | 3,679 | - | - | - |
| 221 | 18910 | 8" Pressure Relief Valve | 610320 | Bethune Point Plants # 1 | 9,021 | Treatment | 9,021 | - | - | - |
| 222 | 18911 | 6" Pressure Relief Valve | 610320 | Bethune Point Plants # 1 | 7,469 | Treatment | 7,469 | - | - | - |
| 223 | 18912 | Vfd For Influent Pump #1 | 610320 | Bethune Point Plants # 1 | 8,011 | Treatment | 8,011 | - | - | - |
| 224 | 18913 | Vfd For Influent Pump #2 | 610320 | Bethune Point Plants # 1 | 8,011 | Treatment | 8,011 | - | - | - |
| 225 | 18909 | Danfoss Drive 100 Hp | 610330 | Regional Wastwtr Plants # 2 | 8,095 | Treatment | 8,095 | - | - | - |
| 226 | 18908 | 7000 Psi Pressure Washer - Honda Gx690 | 610330 | Regional Wastwtr Plants # 2 | 5,699 | Treatment | 5,699 | - | - | - |
| 227 | 18914 | Rotating Assembly | 610340 | Central Maintenance | 9,444 | Transmission | - | 9,444 | - | - |
| 228 | 18927 | Lift Station No 85 | 610340 | Central Maintenance | 210,320 | Transmission | - | 210,320 | - | - |
| 229 | 18901 | Tigermag Magnetic Flow Meter | 610320 | Bethune Point Plants # 1 | 6,993 | Treatment | 6,993 | - | - | - |
| 230 | 18862 | Drum Handler | 610330 | Regional Wastwtr Plants # 2 | 8,983 | Treatment | 8,983 | - | - | - |
| 231 | 18861 | 6 Inch Thompson Vaccum Assisted Pump | 610360 | Sanitary Sewer Maint | 54,050 | Pipe | - | 17,692 | 36,358 | - |
| 232 | 18860 | Fairbanks Morse 4" 2823 With 50 Hp Motor | 610320 | Bethune Point Plants # 1 | 16,515 | Treatment | 16,515 | - | - | - |
| 233 | 18832 | Rotating Assembly | 610340 | Central Maintenance | 28,780 | Transmission | - | 28,780 | - | - |
| 234 | 18826 | Aurora Pump | 610320 | Bethune Point Plants # 1 | 41,353 | Treatment | 41,353 | - | - | - |
| 235 | 18827 | Scada System For Ps#100 | 610330 | Regional Wastwtr Plants # 2 | 10,520 | Treatment | 10,520 | - | - | - |
| 236 | 18803 | Lift Station No 63 | 610340 | Central Maintenance | 873,300 | Transmission | - | 873,300 | - | - |
| 237 | 18802 | Railing For Aeration Tank #3 And #4 | 610320 | Bethune Point Plants # 1 | 13,720 | Treatment | 13,720 | - | - | - |
| 238 | 18779 | Internal Recycle Pump | 610320 | Bethune Point Plants # 1 | 91,772 | Treatment | 91,772 | - | - | - |
| 239 | 18741 | Return Sludge Flow Meter | 610320 | Bethune Point Plants # 1 | 5,418 | Treatment | 5,418 | - | - | - |
| 240 | 18791 | Submersible Aerator | 610330 | Regional Wastwtr Plants # 2 | 33,500 | Treatment | 33,500 | - | - | - |
| 241 | 18792 | Submersible Aerator | 610330 | Regional Wastwtr Plants # 2 | 33,500 | Treatment | 33,500 | - | - | - |
| 242 | 18793 | Submersible Aerator | 610330 | Regional Wastwtr Plants # 2 | 33,500 | Treatment | 33,500 | - | - | - |
| 243 | 18794 | Submersible Aerator | 610330 | Regional Wastwtr Plants # 2 | 33,500 | Treatment | 33,500 | - | - | - |
| 244 | 18740 | Gorman-Rupp Pump For Ipps Pump#4 | 610330 | Regional Wastwtr Plants # 2 | 18,805 | Treatment | 18,805 | - | - | - |
| 245 | 18739 | Control Panel For Wwtp Filter Bypass | 610330 | Regional Wastwtr Plants # 2 | 23,525 | Treatment | 23,525 | - | - | - |
| 246 | 18738 | A/C Unit | 610320 | Bethune Point Plants # 1 | 7,300 | Treatment | 7,300 | - | - | - |
| 247 | 18735 | Air Compressor - Sullair 185 | 610360 | Sanitary Sewer Maint | 12,800 | Pipe | - | 4,190 | 8,610 | - |
| 248 | 18729 | Filtrax Sys Uv | 610320 | Bethune Point Plants # 1 | 7,823 | Treatment | 7,823 | - | - | - |
| 249 | 18728 | Filtrax Sys | 610330 | Regional Wastwtr Plants # 2 | 7,823 | Treatment | 7,823 | - | - | - |
| 250 | 18718 | Aurora Pump | 610320 | Bethune Point Plants # 1 | 9,995 | Treatment | 9,995 | - | - | - |
| 251 | 18675 | Crane For Truck #3862 | 610340 | Central Maintenance | 12,060 | Transmission | - | 12,060 | - | - |
| 252 | 18578 | Phosphate Analyzer | 610320 | Bethune Point Plants # 1 | 17,353 | Treatment | 17,353 | - | - | - |
| 253 | 18577 | Phosphate Analyzer | 610330 | Regional Wastwtr Plants # 2 | 17,353 | Treatment | 17,353 | - | - | - |
| 254 | 18579 | Db Uvas Sc Probe` 50 Mm | 610330 | Regional Wastwtr Plants # 2 | 15,481 | Treatment | 15,481 | - | - | - |
| 255 | 18575 | 100 Hp Variable Frequency Drive | 610330 | Regional Wastwtr Plants # 2 | 12,491 | Treatment | 12,491 | - | - | - |
| 256 | 18576 | 100 Hp Variable Frequency Drive | 610330 | Regional Wastwtr Plants # 2 | 12,491 | Treatment | 12,491 | - | - | - |
| 257 | 18572 | Programmable Loop Controller | 610330 | Regional Wastwtr Plants # 2 | 15,225 | Treatment | 15,225 | - | - | - |
| 258 | 18580 | Rotating Assembly - Smith & Loveless | 610340 | Central Maintenance | 23,474 | Transmission | - | 23,474 | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 259 | 18558 | Chemical Storage & Feed System For Micro C Glycerin | 610320 | Bethune Point Plants # 1 | 481,622 | Treatment | 481,622 | - | - | - |
| 260 | 18559 | Chemical Storage & Feed System For Micro C Glycerin | 610330 | Regional Wastwtr Plants # 2 | 488,092 | Treatment | 488,092 | - | - | - |
| 261 | 18545 | 50Hp Hurricane Submersible Aerator | 610330 | Regional Wastwtr Plants # 2 | 33,500 | Treatment | 33,500 | - | - | - |
| 262 | 18546 | 50Hp Hurricane Submersible Aerator | 610330 | Regional Wastwtr Plants # 2 | 33,500 | Treatment | 33,500 | - | - | - |
| 263 | 18540 | Aurora Rotating Assembly | 610320 | Bethune Point Plants # 1 | 17,750 | Treatment | 17,750 | - | - | - |
| 264 | 18502 | Aurora Rotating Assembly | 610320 | Bethune Point Plants # 1 | 17,750 | Treatment | 17,750 | - | - | - |
| 265 | 18504 | Flygt Model 4" Cp3127/433 Pump | 610330 | Regional Wastwtr Plants # 2 | 7,264 | Treatment | 7,264 | - | - | - |
| 266 | 18505 | Flygt Model 4" Cp3127/433 Pump | 610330 | Regional Wastwtr Plants # 2 | 7,264 | Treatment | 7,264 | - | - | - |
| 267 | 18499 | Emu Pump | 610340 | Central Maintenance | 10,474 | Transmission | - | 10,474 | - | - |
| 268 | 18500 | Emu Pump | 610340 | Central Maintenance | 10,474 | Transmission | - | 10,474 | - | - |
| 269 | 18501 | Abba Rotating Assembly | 610340 | Central Maintenance | 9,650 | Transmission | - | 9,650 | - | - |
| 270 | 18488 | Micro Logic Controller | 610330 | Regional Wastwtr Plants # 2 | 6,400 | Treatment | 6,400 | - | - | - |
| 271 | 18478 | Danfoss Vfd 100 Hp | 610340 | Central Maintenance | 8,095 | Transmission | - | 8,095 | - | - |
| 272 | 18467 | L120-20 Actuator | 610320 | Bethune Point Plants # 1 | 6,739 | Treatment | 6,739 | - | - | - |
| 273 | 18465 | Irp | 610320 | Bethune Point Plants # 1 | 89,483 | Treatment | 89,483 | - | - | - |
| 274 | 18466 | Was Pump #1 | 610320 | Bethune Point Plants # 1 | 14,940 | Treatment | 14,940 | - | - | - |
| 275 | 18444 | Eimco Gear Drive | 610330 | Regional Wastwtr Plants # 2 | 16,250 | Treatment | 16,250 | - | - | - |
| 276 | 18445 | Eimco Gear Drive | 610330 | Regional Wastwtr Plants # 2 | 16,250 | Treatment | 16,250 | - | - | - |
| 277 | 18447 | Portable Digital Flowmeter | 610320 | Bethune Point Plants # 1 | 5,613 | Treatment | 5,613 | - | - | - |
| 278 | 18448 | Portable Digital Flowmeter | 610330 | Regional Wastwtr Plants # 2 | 5,613 | Treatment | 5,613 | - | - | - |
| 279 | 18449 | Portable Digital Flowmeter | 610330 | Regional Wastwtr Plants # 2 | 5,613 | Treatment | 5,613 | - | - | - |
| 280 | 18439 | Gph Polymer Makedown System | 610330 | Regional Wastwtr Plants # 2 | 6,250 | Treatment | 6,250 | - | - | - |
| 281 | 18388 | Dezurick Actuator 18" | 610320 | Bethune Point Plants # 1 | 9,704 | Treatment | 9,704 | - | - | - |
| 282 | 18389 | Dezurick Actuator 18" | 610320 | Bethune Point Plants # 1 | 9,799 | Treatment | 9,799 | - | - | - |
| 283 | 18368 | Hach Sc200 Controller With 2 Nitrax Probes | 610320 | Bethune Point Plants # 1 | 11,832 | Treatment | 11,832 | - | - | - |
| 284 | 18374 | Aurora Type 612 Pum Ras | 610320 | Bethune Point Plants # 1 | 31,795 | Treatment | 31,795 | - | - | - |
| 285 | 18385 | 25 Ton Condenser | 600820 | Facilities Maintenance | 18,746 | Treatment | 18,746 | - | - | - |
| 286 | 18383 | Winsmith Gearbox | 610330 | Regional Wastwtr Plants # 2 | 7,156 | Treatment | 7,156 | - | - | - |
| 287 | 18373 | Verisight Pro Push Camera | 610360 | Sanitary Sewer Maint | 9,000 | Pipe | - | 2,946 | 6,054 | - |
| 288 | 18384 | Fence | 610360 | Sanitary Sewer Maint | 6,268 | Pipe | - | 2,052 | 4,216 | - |
| 289 | 18283 | Emu Mixer & Parts | 610320 | Bethune Point Plants # 1 | 10,737 | Treatment | 10,737 | - | - | - |
| 290 | 18284 | Emu Mixer & Parts | 610320 | Bethune Point Plants # 1 | 10,737 | Treatment | 10,737 | - | - | - |
| 291 | 18260 | Uvt Sensor | 610320 | Bethune Point Plants # 1 | 15,684 | Treatment | 15,684 | - | - | - |
| 292 | 18259 | Scada Regional Effluent Pump Controls | 610330 | Regional Wastwtr Plants # 2 | 18,300 | Treatment | 18,300 | - | - | - |
| 293 | 18261 | Mtu Standby Generator | 610340 | Central Maintenance | 50,910 | Transmission | - | 50,910 | - | - |
| 294 | 18239 | Uvt Sensor/Analyzer | 610330 | Regional Wastwtr Plants # 2 | 14,172 | Treatment | 14,172 | - | - | - |
| 295 | 18218 | 7Ht Gear Box For Anoxic Mixer #1 | 610320 | Bethune Point Plants # 1 | 41,620 | Treatment | 41,620 | - | - | - |
| 296 | 18219 | Vertical Mixed Flow Pump | 610330 | Regional Wastwtr Plants # 2 | 25,825 | Treatment | 25,825 | - | - | - |
| 297 | 18313 | Lpga Fuel Station | 610330 | Regional Wastwtr Plants # 2 | 294,920 | Treatment | 294,920 | - | - | - |
| 298 | 18050 | Portable Thompson Pump | 610330 | Regional Wastwtr Plants # 2 | 8,480 | Treatment | 8,480 | - | - | - |
| 299 | 18049 | Emerson 250Hp Motor | 610330 | Regional Wastwtr Plants # 2 | 7,031 | Treatment | 7,031 | - | - | - |
| 300 | 18018 | Touch Screen - Operator Interface | 610320 | Bethune Point Plants # 1 | 11,612 | Treatment | 11,612 | - | - | - |
| 301 | 18019 | Programming Updates For Uv Disinfection System | 610320 | Bethune Point Plants # 1 | 10,400 | Treatment | 10,400 | - | - | - |
| 302 | 17850 | Effluent Pump #2 | 610330 | Regional Wastwtr Plants # 2 | 14,158 | Treatment | 14,158 | - | - | - |
| 303 | 17851 | Actuator 480 Volt Buried Valve | 610330 | Regional Wastwtr Plants # 2 | 5,180 | Treatment | 5,180 | - | - | - |
| 304 | 17853 | Effluent Pump #1 | 610330 | Regional Wastwtr Plants # 2 | 9,484 | Treatment | 9,484 | - | - | - |
| 305 | 17852 | Pryco Daytank | 610340 | Central Maintenance | 6,762 | Transmission | - | 6,762 | - | - |
| 306 | 17811 | 4" Rotating Assembly | 610340 | Central Maintenance | 6,224 | Transmission | - | 6,224 | - | - |
| 307 | 17814 | Ras Pump | 610320 | Bethune Point Plants # 1 | 16,084 | Treatment | 16,084 | - | - | - |
| 308 | 17754 | Radio Control System | 610330 | Regional Wastwtr Plants # 2 | 5,435 | Treatment | 5,435 | - | - | - |
| 309 | 17753 | Abba Rotating Assembly | 610340 | Central Maintenance | 10,750 | Transmission | - | 10,750 | - | - |
| 310 | 17731 | Filter Pump - Super T | 610330 | Regional Wastwtr Plants # 2 | 18,240 | Treatment | 18,240 | - | - | - |
| 311 | 17722 | Lift Station Pump | 610340 | Central Maintenance | 6,843 | Transmission | - | 6,843 | - | - |
| 312 | 17723 | Lift Station Pump | 610340 | Central Maintenance | 6,843 | Transmission | - | 6,843 | - | - |
| 313 | 17716 | Variable Frequency Drive | 610340 | Central Maintenance | 10,540 | Transmission | - | 10,540 | - | - |
| 314 | 17701 | 100 Hp U.S. Electric Motor | 610330 | Regional Wastwtr Plants # 2 | 5,198 | Treatment | 5,198 | - | - | - |
| 315 | 17822 | L/S Monitoring System Upgrade | 610340 | Central Maintenance | 344,652 | Transmission | - | 344,652 | - | - |
| 316 | 17634 | 12 Inch Wafer Valve W/Elec. Actuator | 610320 | Bethune Point Plants # 1 | 3,798 | Treatment | 3,798 | - | - | - |
| 317 | 17635 | 12 Inch Wafer Valve W/Elec. Actuator | 610320 | Bethune Point Plants # 1 | 3,798 | Treatment | 3,798 | - | - | - |
| 318 | 17636 | 12 Inch Wafer Valve W/Elec. Actuator | 610320 | Bethune Point Plants # 1 | 3,798 | Treatment | 3,798 | - | - | - |
| 319 | 17594 | 4" Flygt Pump | 610330 | Regional Wastwtr Plants # 2 | 5,372 | Treatment | 5,372 | - | - | - |
| 320 | 17592 | 4" Rotating Assembly | 610340 | Central Maintenance | 5,983 | Transmission | - | 5,983 | - | - |
| 321 | 17581 | Tiger-Mag Meter | 610320 | Bethune Point Plants # 1 | 5,963 | Treatment | 5,963 | - | - | - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 322 | 17546 | Spiral Bevel Pinion Assembly | 610320 | Bethune Point Plants # 1 | 6,491 | Treatment | 6,491 | - | - | - |
| 323 | 17510 | Rotating Assembly | 610340 | Central Maintenance | 6,950 | Transmission | - | 6,950 | - | - |
| 324 | 17511 | Rotating Assembly | 610340 | Central Maintenance | 6,950 | Transmission | - | 6,950 | - | - |
| 325 | 17518 | Scaffold System | 610330 | Regional Wastwtr Plants # 2 | 5,000 | Treatment | 5,000 | - | - | - |
| 326 | 17512 | Rotating Assembly | 610340 | Central Maintenance | 7,950 | Transmission | - | 7,950 | - | - |
| 327 | 17513 | Rotating Assembly | 610340 | Central Maintenance | 7,950 | Transmission | - | 7,950 | - | - |
| 328 | 17417 | Uv Winches | 610330 | Regional Wastwtr Plants # 2 | 7,623 | Treatment | 7,623 | - | - | - |
| 329 | 17418 | Uv Winches | 610330 | Regional Wastwtr Plants # 2 | 7,623 | Treatment | 7,623 | - | - | - |
| 330 | 17421 | Biltogether Pump | 610340 | Central Maintenance | 9,795 | Transmission | - | 9,795 | - | - |
| 331 | 17406 | Vertical Builtogether Pump | 610340 | Central Maintenance | 7,862 | Transmission | - | 7,862 | - | - |
| 332 | 17331 | Trench Box | 610360 | Sanitary Sewer Maint | 8,875 | Pipe | - | 2,905 | 5,970 | - |
| 333 | 17332 | Trench Box | 610360 | Sanitary Sewer Maint | 8,875 | Pipe | - | 2,905 | 5,970 | - |
| 334 | 17307 | Module Assembly Kit | 610330 | Regional Wastwtr Plants # 2 | 12,151 | Treatment | 12,151 | - | - | - |
| 335 | 17484 | Fuel Storage Tank | 610320 | Bethune Point Plants # 1 | 16,439 | Treatment | 16,439 | - | - | - |
| 336 | 17214 | Nutrient Auto Analyzer | 610150 | Regulatory Compliance | 35,729 | Treatment | 35,729 | - | - | - |
| 337 | 16978 | Enz Ejector Nozzle #80 | 610350 | Wastewater Tv Inspection | 4,021 | Treatment | 4,021 | - | - | - |
| 338 | 16937 | Precision Incubator Model 815 Bod | 610150 | Regulatory Compliance | 1,897 | Treatment | 1,897 | - | - | - |
| 339 | 16938 | Iso - Temp Standard Lab Incubator Standard 5.0 Cu Ft. 120V | 610150 | Regulatory Compliance | 1,201 | Treatment | 1,201 | - | - | - |
| 340 | 16942 | Sewage Pumpstation - Ls 12 | 610340 | Central Maintenance | 45,221 | Transmission | - | 45,221 | - | - |
| 341 | 17118 | Suction Cover W/Ss Wear Ring For A-C 5X5X12 Nswv200 Pump | 610340 | Central Maintenance | 1,044 | Transmission | - | 1,044 | - | - |
| 342 | 16984 | Improvement To Lift Station 50 & 51 | 610340 | Central Maintenance | 50,544 | Transmission | - | 50,544 | - | - |
| 343 | 16767 | Boat Nozzle 65 Gpm-2000 Psi/Ups Charges | 610350 | Wastewater Tv Inspection | 1,155 | Treatment | 1,155 | - | - | - |
| 344 | 16765 | Multistage Blower Drive | 610330 | Regional Wastwtr Plants # 2 | 21,830 | Treatment | 21,830 | - | - | - |
| 345 | 16981 | Fentress Lift Relocate Manholes | 610340 | Central Maintenance | 263,613 | Transmission | - | 263,613 | - | - |
| 346 | 16980 | Cornerstone Lift Station | 610340 | Central Maintenance | 413,000 | Transmission | - | 413,000 | - | - |
| 347 | 16804 | Soft Start 208-690Vac 210Amp Atsol + Opti | 610340 | Central Maintenance | 2,050 | Transmission | - | 2,050 | - | - |
| 348 | 16805 | Soft Start 208-690Vac 210Amp Atsol + Opti | 610340 | Central Maintenance | 2,050 | Transmission | - | 2,050 | - | - |
| 349 | 16782 | 2 Ton Aluminum Tripod W/ Freight | 610320 | Bethune Point Plants # 1 | 1,799 | Treatment | 1,799 | - | - | - |
| 350 | 16674 | Ysi Model 650 Waterproof Field Meter | 610150 | Regulatory Compliance | 879 | Treatment | 879 | - | - | - |
| 351 | 16669 | Weather King Roof Top Package Ac | 610330 | Regional Wastwtr Plants # 2 | 5,970 | Treatment | 5,970 | - | - | - |
| 352 | 16670 | Overhead Door Opener Gh-50-43-M 1/2 With Mounts | 610330 | Regional Wastwtr Plants # 2 | 1,455 | Treatment | 1,455 | - | - | - |
| 353 | 16671 | Overhead Door Opener Gh-50-43-M 1/2 With Mounts | 610330 | Regional Wastwtr Plants # 2 | 1,455 | Treatment | 1,455 | - | - | - |
| 354 | 16672 | Overhead Door Opener Gh-50-43-M 1/2 With Mounts | 610330 | Regional Wastwtr Plants # 2 | 1,455 | Treatment | 1,455 | - | - | - |
| 355 | 16428 | Polysonics Sx40-1-0-1-030-A Ultrasonic Flowmeter | 610320 | Bethune Point Plants # 1 | 3,859 | Treatment | 3,859 | - | - | - |
| 356 | 16429 | Birmingham Ycl 130Gh Gear Head Lathe | 610320 | Bethune Point Plants # 1 | 2,475 | Treatment | 2,475 | - | - | - |
| 357 | 16424 | Complete Rotating Assembley | 610340 | Central Maintenance | 5,569 | Transmission | - | 5,569 | - | - |
| 358 | 16425 | Complete Rotating Assembley | 610340 | Central Maintenance | 5,569 | Transmission | - | 5,569 | - | - |
| 359 | 16289 | Rovalve S20B Knife Gate Valve | 610330 | Regional Wastwtr Plants # 2 | 2,624 | Treatment | 2,624 | - | - | - |
| 360 | 16290 | 14 Inch Rovalve S208 Knife Gate Valve | 610330 | Regional Wastwtr Plants # 2 | 2,624 | Treatment | 2,624 | - | - | - |
| 361 | 16287 | Isco Model 441 Unimag | 610330 | Regional Wastwtr Plants # 2 | 1,601 | Treatment | 1,601 | - | - | - |
| 362 | 16252 | Gorman-Rupp Pump | 610340 | Central Maintenance | 6,550 | Transmission | - | 6,550 | - | - |
| 363 | 16245 | Dionex Ics-2000 Ion Chromatograph System - Gsa | 610150 | Regulatory Compliance | 27,393 | Treatment | 27,393 | - | - | - |
| 364 | 16250 | Miller Syncrowave Treatment | 610330 | Regional Wastwtr Plants # 2 | 1,560 | Treatment | 1,560 | - | - | - |
| 365 | 16246 | Board Uv4 Mcb Lamps | 610320 | Bethune Point Plants # 1 | 1,014 | Treatment | 1,014 | - | - | - |
| 366 | 16172 | Allen Bradley 1784-Pkt Communication Board | 610320 | Bethune Point Plants # 1 | 1,237 | Treatment | 1,237 | - | - | - |
| 367 | 16174 | 5432 Vertical Pump 120 | 610340 | Central Maintenance | 4,075 | Transmission | - | 4,075 | - | - |
| 368 | 16171 | Sew Eurodrive Gear Box | 610320 | Bethune Point Plants # 1 | 1,049 | Treatment | 1,049 | - | - | - |
| 369 | 16086 | Trojan Uv 4000 Module Communication | 610320 | Bethune Point Plants # 1 | 1,012 | Treatment | 1,012 | - | - | - |
| 370 | 16090 | Sledge Convenyor | 610330 | Regional Wastwtr Plants # 2 | 67,890 | Treatment | 67,890 | - | - | - |
| 371 | 16616 | 3 Inch Plug Valve With Limitorque Electric Actuator With 3-Phase 480 Vac Mo | 610330 | Regional Wastwtr Plants # 2 | 3,706 | Treatment | 3,706 | - | - | - |
| 372 | 15883 | Rotating Assembly For A/C Model 200 | 610340 | Central Maintenance | 4,950 | Transmission | - | 4,950 | - | - |
| 373 | 15884 | Rotating Assembly For A/C M0Del 200 | 610340 | Central Maintenance | 4,950 | Transmission | - | 4,950 | - | - |
| 374 | 16035 | 4" Duplex Double Disc Pumps Per Specs. | 610330 | Regional Wastwtr Plants # 2 | 18,829 | Treatment | 18,829 | - | - | - |
| 375 | 16036 | 4" Duplex Double Disc Pumps Per Specs | 610330 | Regional Wastwtr Plants # 2 | 18,829 | Treatment | 18,829 | - | - | - |
| 376 | 16037 | 4" Duplex Double Disc Pump`Per Specs | 610330 | Regional Wastwtr Plants # 2 | 18,829 | Treatment | 18,829 | - | - | - |
| 377 | 16038 | 4" Duplex Double Disc Pumps` Per Specs | 610330 | Regional Wastwtr Plants # 2 | 18,829 | Treatment | 18,829 | - | - | - |
| 378 | 16039 | 4" Duplex Disc Pumps` Per Specs. | 610330 | Regional Wastwtr Plants # 2 | 18,829 | Treatment | 18,829 | - | - | - |
| 379 | 15984 | 7230 R25 Ysi Model 58 | 610150 | Regulatory Compliance | 787 | Treatment | 787 | - | - | - |
| 380 | 15878 | Lims-Software Implementation & Installation | 610150 | Regulatory Compliance | 32,674 | Treatment | 32,674 | - | - | - |
| 381 | 15575 | Rotating Assembly | 610320 | Bethune Point Plants # 1 | 12,467 | Treatment | 12,467 | - | - | - |
| 382 | 15864 | Swipe Card Reader System For 3 Doors | 610330 | Regional Wastwtr Plants # 2 | 1,658 | Treatment | 1,658 | - | - | - |
| 383 | 15865 | Swipe Card Reader System For 3 Doorways | 610330 | Regional Wastwtr Plants # 2 | 1,658 | Treatment | 1,658 | - | - | - |
| 384 | 15580 | Chart Recorder | 610330 | Regional Wastwtr Plants # 2 | 2,674 | Treatment | 2,674 | - | - | - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 385 | 15585 | Chart Recorder Accessories | 610330 | Regional Wastwtr Plants # 2 | 2,735 | Treatment | 2,735 | - | - | - |
| 386 | 15867 | Complete Drop In Measuring Chamber | 610330 | Regional Wastwtr Plants # 2 | 1,898 | Treatment | 1,898 | - | - | - |
| 387 | 15473 | Switch Gears | 610320 | Bethune Point Plants # 1 | 97,161 | Treatment | 97,161 | - | - | - |
| 388 | 15474 | 6000 Gallon Fuel Tank Uv | 610320 | Bethune Point Plants # 1 | 35,814 | Treatment | 35,814 | - | - | - |
| 389 | 15475 | Uv Modules | 610320 | Bethune Point Plants # 1 | 1,055,777 | Treatment | 1,055,777 | - | - | - |
| 390 | 15476 | Uv Modules | 610320 | Bethune Point Plants # 1 | 1,055,777 | Treatment | 1,055,777 | - | - | - |
| 391 | 15477 | High Speed Mixer | 610320 | Bethune Point Plants # 1 | 57,901 | Treatment | 57,901 | - | - | - |
| 392 | 15478 | High Speed Mixer | 610320 | Bethune Point Plants # 1 | 57,901 | Treatment | 57,901 | - | - | - |
| 393 | 15479 | Mixer | 610320 | Bethune Point Plants # 1 | 25,759 | Treatment | 25,759 | - | - | - |
| 394 | 15480 | Mixer | 610320 | Bethune Point Plants # 1 | 25,759 | Treatment | 25,759 | - | - | - |
| 395 | 15481 | Mixer | 610320 | Bethune Point Plants # 1 | 25,759 | Treatment | 25,759 | - | - | - |
| 396 | 15482 | Mixer | 610320 | Bethune Point Plants # 1 | 25,759 | Treatment | 25,759 | - | - | - |
| 397 | 15483 | Mixer | 610320 | Bethune Point Plants # 1 | 25,759 | Treatment | 25,759 | - | - | - |
| 398 | 15484 | Mixer | 610320 | Bethune Point Plants # 1 | 25,759 | Treatment | 25,759 | - | - | - |
| 399 | 15485 | Switch Gear Panel | 610320 | Bethune Point Plants # 1 | 79,649 | Treatment | 79,649 | - | - | - |
| 400 | 15487 | Ups Main Panel | 610320 | Bethune Point Plants # 1 | 385,932 | Treatment | 385,932 | - | - | - |
| 401 | 15489 | Wall Fans | 610320 | Bethune Point Plants # 1 | 5,084 | Treatment | 5,084 | - | - | - |
| 402 | 15490 | Mixer Aeration #3 | 610320 | Bethune Point Plants # 1 | 57,901 | Treatment | 57,901 | - | - | - |
| 403 | 15491 | Mixer Aeration #3 | 610320 | Bethune Point Plants # 1 | 57,901 | Treatment | 57,901 | - | - | - |
| 404 | 15493 | Reuse Pump | 610320 | Bethune Point Plants # 1 | 15,930 | Treatment | 15,930 | - | - | - |
| 405 | 15496 | Constant Speed Pump Irp 3 | 610320 | Bethune Point Plants # 1 | 88,211 | Treatment | 88,211 | - | - | - |
| 406 | 15497 | Constant Speed Pump Irp 4 | 610320 | Bethune Point Plants # 1 | 88,211 | Treatment | 88,211 | - | - | - |
| 407 | 15498 | Upgrade Computer System | 610320 | Bethune Point Plants # 1 | 28,244 | Treatment | 28,244 | - | - | - |
| 408 | 15358 | Rotating Assembly | 610340 | Central Maintenance | 5,980 | Transmission | - | 5,980 | - | - |
| 409 | 15359 | Rotating Assembly | 610340 | Central Maintenance | 5,980 | Transmission | - | 5,980 | - | - |
| 410 | 15347 | 36" Meter Head Assembly | 610330 | Regional Wastwtr Plants # 2 | 4,689 | Treatment | 4,689 | - | - | - |
| 411 | 15353 | 10 Hp Rotationg Assembly | 610340 | Central Maintenance | 5,336 | Transmission | - | 5,336 | - | - |
| 412 | 15354 | 10 Hp Rotationg Assembly | 610340 | Central Maintenance | 5,336 | Transmission | - | 5,336 | - | - |
| 413 | 15355 | Digital Reduced Voltage Str | 610340 | Central Maintenance | 3,025 | Transmission | - | 3,025 | - | - |
| 414 | 15356 | Digital Reduced Voltage Str | 610340 | Central Maintenance | 3,025 | Transmission | - | 3,025 | - | - |
| 415 | 15001 | 48"Fork Assembly | 610320 | Bethune Point Plants # 1 | 1,114 | Treatment | 1,114 | - | - | - |
| 416 | 15247 | Rotating Assembly Impeller | 610340 | Central Maintenance | 4,252 | Transmission | - | 4,252 | - | - |
| 417 | 15248 | Rotating Assembly Impeller | 610340 | Central Maintenance | 4,252 | Transmission | - | 4,252 | - | - |
| 418 | 15249 | 10'Golden Wt & Lev Ck Valve | 610340 | Central Maintenance | 1,732 | Transmission | - | 1,732 | - | - |
| 419 | 14876 | Pump Compl Ritating Ass'Y | 610340 | Central Maintenance | 5,414 | Transmission | - | 5,414 | - | - |
| 420 | 15979 | Sewage Pump | 610340 | Central Maintenance | 36,734 | Transmission | - | 36,734 | - | - |
| 421 | 14539 | Sanitary Sewer` A1A | 900111 | Infrastructure Assets - Utilities | 143,146 | Transmission | - | 143,146 | - | - |
| 422 | 14481 | Pipe Locator | 610360 | Sanitary Sewer Maint | 5,225 | Pipe | - | 1,710 | 3,515 | - |
| 423 | 14477 | Sewage Pump Allis Chalmers | 610340 | Central Maintenance | 14,001 | Transmission | - | 14,001 | - | - |
| 424 | 14478 | Rotating Ass'Y | 610340 | Central Maintenance | 5,704 | Transmission | - | 5,704 | - | - |
| 425 | 14479 | Rotating Ass'Y | 610340 | Central Maintenance | 5,704 | Transmission | - | 5,704 | - | - |
| 426 | 14359 | Complete Rotating Ass'Y | 610340 | Central Maintenance | 5,414 | Transmission | - | 5,414 | - | - |
| 427 | 14379 | Actuator Pneumatic Rotary | 610320 | Bethune Point Plants # 1 | 4,128 | Treatment | 4,128 | - | - | - |
| 428 | 14380 | Actuator Pneumatic Rotary | 610320 | Bethune Point Plants # 1 | 4,128 | Treatment | 4,128 | - | - | - |
| 429 | 14357 | Starter 75Hp | 610340 | Central Maintenance | 2,458 | Transmission | - | 2,458 | - | - |
| 430 | 14358 | Starter 75Hp | 610340 | Central Maintenance | 2,458 | Transmission | - | 2,458 | - | - |
| 431 | 14356 | 4" Pump Vertical | 610340 | Central Maintenance | 4,537 | Transmission | - | 4,537 | - | - |
| 432 | 14322 | Modblock 48 Place Dual Chan | 610150 | Regulatory Compliance | 2,290 | Treatment | 2,290 | - | - | - |
| 433 | 14351 | Pump Vertical Turbine | 610320 | Bethune Point Plants # 1 | 11,148 | Treatment | 11,148 | - | - | - |
| 434 | 14355 | Rotating Ass'Ys | 610340 | Central Maintenance | 8,885 | Transmission | - | 8,885 | - | - |
| 435 | 14524 | Motor Reliance 100Hp | 610340 | Central Maintenance | 6,171 | Transmission | - | 6,171 | - | - |
| 436 | 14525 | Impeller Complete 5X5X12 | 610340 | Central Maintenance | 7,048 | Transmission | - | 7,048 | - | - |
| 437 | 14352 | Impeller Clockwise | 610340 | Central Maintenance | 3,729 | Transmission | - | 3,729 | - | - |
| 438 | 14353 | 10 Inch Check Valve | 610340 | Central Maintenance | 1,585 | Transmission | - | 1,585 | - | - |
| 439 | 14354 | 10 Inch Check Valve | 610340 | Central Maintenance | 1,585 | Transmission | - | 1,585 | - | - |
| 440 | 14804 | Stage 2 Turbine Mixer | 610330 | Regional Wastwtr Plants # 2 | 60,115 | Treatment | 60,115 | - | - | - |
| 441 | 14805 | Stage 2 Turbine Mixer | 610330 | Regional Wastwtr Plants # 2 | 60,115 | Treatment | 60,115 | - | - | - |
| 442 | 14806 | Stage 2 Turbine Mixer | 610330 | Regional Wastwtr Plants # 2 | 60,115 | Treatment | 60,115 | - | - | - |
| 443 | 14807 | Stage 3 Aerator | 610330 | Regional Wastwtr Plants # 2 | 360,688 | Treatment | 360,688 | - | - | - |
| 444 | 14808 | Stage 3 Aerator | 610330 | Regional Wastwtr Plants # 2 | 360,688 | Treatment | 360,688 | - | - | - |
| 445 | 14809 | Stage 3 Aerator | 610330 | Regional Wastwtr Plants # 2 | 360,688 | Treatment | 360,688 | - | - | - |
| 446 | 14810 | Stage 3 Aerator | 610330 | Regional Wastwtr Plants # 2 | 360,688 | Treatment | 360,688 | - | - | - |
| 447 | 14811 | Stage 3 Aerator | 610330 | Regional Wastwtr Plants # 2 | 360,688 | Treatment | 360,688 | - | - | - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 448 | 14812 | Stage 3 Aerator | 610330 | Regional Wastwtr Plants # 2 | 360,688 | Treatment | 360,688 | - | - | - |
| 449 | 14813 | Stage 4 Turbine Mixer | 610330 | Regional Wastwtr Plants # 2 | 60,115 | Treatment | 60,115 | - | - | - |
| 450 | 14814 | Stage 4 Turbine Mixer | 610330 | Regional Wastwtr Plants # 2 | 60,115 | Treatment | 60,115 | - | - | - |
| 451 | 14815 | Stage 4 Turbine Mixer | 610330 | Regional Wastwtr Plants # 2 | 60,115 | Treatment | 60,115 | - | - | - |
| 452 | 14816 | Stage 4 Turbine Mixer | 610330 | Regional Wastwtr Plants # 2 | 60,115 | Treatment | 60,115 | - | - | - |
| 453 | 14817 | Stage 5 Aerator | 610330 | Regional Wastwtr Plants # 2 | 120,229 | Treatment | 120,229 | - | - | - |
| 454 | 14818 | Stage 5 Aerator | 610330 | Regional Wastwtr Plants # 2 | 120,229 | Treatment | 120,229 | - | - | - |
| 455 | 14819 | Stage 5 Aerator | 610330 | Regional Wastwtr Plants # 2 | 120,229 | Treatment | 120,229 | - | - | - |
| 456 | 14823 | Ras Submersible Pump | 610330 | Regional Wastwtr Plants # 2 | 480,917 | Treatment | 480,917 | - | - | - |
| 457 | 14824 | Ras Submersible Pump | 610330 | Regional Wastwtr Plants # 2 | 480,917 | Treatment | 480,917 | - | - | - |
| 458 | 14825 | Ras Submersible Pump | 610330 | Regional Wastwtr Plants # 2 | 36,069 | Treatment | 36,069 | - | - | - |
| 459 | 14826 | Ras Submersible Pump | 610330 | Regional Wastwtr Plants # 2 | 36,069 | Treatment | 36,069 | - | - | - |
| 460 | 14827 | Ps#1 Submersible Pump | 610330 | Regional Wastwtr Plants # 2 | 192,367 | Treatment | 192,367 | - | - | - |
| 461 | 14830 | Blower | 610330 | Regional Wastwtr Plants # 2 | 96,183 | Treatment | 96,183 | - | - | - |
| 462 | 14831 | Rehab Of Filters | 610330 | Regional Wastwtr Plants # 2 | 114,704 | Treatment | 114,704 | - | - | - |
| 463 | 14832 | Generator | 610330 | Regional Wastwtr Plants # 2 | 312,939 | Treatment | 312,939 | - | - | - |
| 464 | 14841 | 36" Magnetic Flow Meter | 610330 | Regional Wastwtr Plants # 2 | 83,090 | Treatment | 83,090 | - | - | - |
| 465 | 14834 | Scum Pump System | 610340 | Central Maintenance | 56,671 | Transmission | - | 56,671 | - | - |
| 466 | 14835 | Scum Pump System | 610340 | Central Maintenance | 56,671 | Transmission | - | 56,671 | - | - |
| 467 | 14282 | Flow Meter Polysonics Sx-40 | 610340 | Central Maintenance | 3,612 | Collection | - | - | 3,612 | - |
| 468 | 14533 | Water/Force Main` Us 92 | 900111 | Infrastructure Assets - Utilities | 59,708 | Pipe | - | 19,544 | 40,165 | - |
| 469 | 13977 | 12" Force/Reuse` N Williams | 900111 | Infrastructure Assets - Utilities | 267,426 | Transmission | - | 267,426 | - | - |
| 470 | 13770 | Saftronics Ezs41005-20 | 610340 | Central Maintenance | 3,190 | Transmission | - | 3,190 | - | - |
| 471 | 13971 | Impeller W/Rotating Ass'Y | 610340 | Central Maintenance | 10,667 | Transmission | - | 10,667 | - | - |
| 472 | 13785 | Lab Equipment | 610150 | Regulatory Compliance | 1,483 | Treatment | 1,483 | - | - | - |
| 473 | 13807 | Remote Commun Processor A-B | 610320 | Bethune Point Plants # 1 | 1,652 | Treatment | 1,652 | - | - | - |
| 474 | 13861 | Actuator-18" Butterfly Valve | 610320 | Bethune Point Plants # 1 | 3,922 | Treatment | 3,922 | - | - | - |
| 475 | 13862 | Actuator-18" Butterfly Valve | 610320 | Bethune Point Plants # 1 | 3,922 | Treatment | 3,922 | - | - | - |
| 476 | 13947 | Aurora Compl Rotat Ass'Y | 610320 | Bethune Point Plants # 1 | 6,119 | Treatment | 6,119 | - | - | - |
| 477 | 13948 | Rotary Diaphragm Actuator | 610320 | Bethune Point Plants # 1 | 3,922 | Treatment | 3,922 | - | - | - |
| 478 | 13883 | Effluent Pump #5 | 610330 | Regional Wastwtr Plants # 2 | 1,697 | Treatment | 1,697 | - | - | - |
| 479 | 13958 | Analyzer Dissolved Oxygen | 610330 | Regional Wastwtr Plants # 2 | 1,713 | Treatment | 1,713 | - | - | - |
| 480 | 14534 | Upgrade Grit Removal System | 610330 | Regional Wastwtr Plants # 2 | 14,741 | Treatment | 14,741 | - | - | - |
| 481 | 13867 | Portable Sewage Pump Sta | 610340 | Central Maintenance | 26,291 | Transmission | - | 26,291 | - | - |
| 482 | 13884 | Fairbanks Morese Pump | 610340 | Central Maintenance | 6,295 | Transmission | - | 6,295 | - | - |
| 483 | 13885 | Sewage Pump #1 | 610340 | Central Maintenance | 3,240 | Transmission | - | 3,240 | - | - |
| 484 | 13886 | Sewage Pump #2 | 610340 | Central Maintenance | 3,240 | Transmission | - | 3,240 | - | - |
| 485 | 13961 | Controller 40Hp | 610340 | Central Maintenance | 1,866 | Transmission | - | 1,866 | - | - |
| 486 | 13962 | Controller 40Hp | 610340 | Central Maintenance | 1,866 | Transmission | - | 1,866 | - | - |
| 487 | 13966 | Process Control System | 610340 | Central Maintenance | 6,884 | Transmission | - | 6,884 | - | - |
| 488 | 13967 | 15Hp Pump | 610340 | Central Maintenance | 5,927 | Transmission | - | 5,927 | - | - |
| 489 | 14536 | Rotating Ass'Y | 610340 | Central Maintenance | 6,460 | Transmission | - | 6,460 | - | - |
| 490 | 13964 | Transfer Switch Manual | 610340 | Central Maintenance | 1,580 | Transmission | - | 1,580 | - | - |
| 491 | 13963 | Transfer Switch Manual | 610340 | Central Maintenance | 1,649 | Transmission | - | 1,649 | - | - |
| 492 | 13965 | Transfer Switch Manual | 610340 | Central Maintenance | 1,580 | Transmission | - | 1,580 | - | - |
| 493 | 13570 | Open Channel Flow System | 610320 | Bethune Point Plants # 1 | 1,816 | Treatment | 1,816 | - | - | - |
| 494 | 13579 | Cw Impeller 4" | 610340 | Central Maintenance | 1,070 | Transmission | - | 1,070 | - | - |
| 495 | 10856 | Digester; 40/20 Block | 610330 | Regional Wastwtr Plants # 2 | 4,489 | Treatment | 4,489 | - | - | - |
| 496 | 10575 | 12 Flow Meter; Model 101 P | 610320 | Bethune Point Plants # 1 | 3,055 | Treatment | 3,055 | - | - | - |
| 497 | 10503 | Mig Master 250-15' 208/230V | 610330 | Regional Wastwtr Plants # 2 | 1,470 | Treatment | 1,470 | - | - | - |
| 498 | 10254 | Limitorque Actuator | 610320 | Bethune Point Plants # 1 | 4,172 | Treatment | 4,172 | - | - | - |
| 499 | 10280 | 17.5X6X6 Model 100 Bare | 610340 | Central Maintenance | 10,953 | Transmission | - | 10,953 | - | - |
| 500 | 10256 | 10 Heavy Duty Trash Pump; | 610330 | Regional Wastwtr Plants # 2 | 13,140 | Treatment | 13,140 | - | - | - |
| 501 | 3644 | 18 Sewer Force Main Bayles | 900111 | Infrastructure Assets - Utilities | 1,011,438 | Transmission | - | 1,011,438 | - | - |
| 502 | 3645 | 16 Sewer Force Main Lpga T | 900111 | Infrastructure Assets - Utilities | 800,372 | Transmission | - | 800,372 | - | - |
| 503 | 10096 | Pressure Transmitter 2088G0 | 610330 | Regional Wastwtr Plants # 2 | 1,209 | Treatment | 1,209 | - | - | - |
| 504 | 3624 | Sewer Line Isb-Ridgewoo | 900111 | Infrastructure Assets - Utilities | 245,350 | Transmission | - | 245,350 | - | - |
| 505 | 9775 | Ccw Impeller | 610340 | Central Maintenance | 2,364 | Transmission | - | 2,364 | - | - |
| 506 | 9774 | Fairbanks Morese Pump Mod B | 610340 | Central Maintenance | 5,480 | Transmission | - | 5,480 | - | - |
| 507 | 3641 | 6 Sewer Force Main-92 Base | 900111 | Infrastructure Assets - Utilities | 21,227 | Transmission | - | 21,227 | - | - |
| 508 | 10866 | Pump; S Nova Rd #1 Lift Sta | 610340 | Central Maintenance | 7,000 | Transmission | - | 7,000 | - | - |
| 509 | 10867 | Pump; S Nova Rd #1 Lift Sta | 610340 | Central Maintenance | 7,000 | Transmission | - | 7,000 | - | - |
| 510 | 10868 | Pump; S Nova Rd #1 Lift Sta | 610340 | Central Maintenance | 7,000 | Transmission | - | 7,000 | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 511 | 10869 | Pump; S Nova Rd #1 Lift Sta | 610340 | Central Maintenance | 7,000 | Transmission | - | 7,000 | - | - |
| 512 | 9758 | #1 Aqua Guard Bar Screen (R | 610330 | Regional Wastwtr Plants # 2 | 1,213 | Treatment | 1,213 | - | - | - |
| 513 | 10883 | Computer-Aided Design (Cad) | 610330 | Regional Wastwtr Plants # 2 | 15,274 | Treatment | 15,274 | - | - | - |
| 514 | 10872 | Filter (1 Of 4) | 610330 | Regional Wastwtr Plants # 2 | 214,963 | Treatment | 214,963 | - | - | - |
| 515 | 10873 | Filter (2 Of 4) | 610330 | Regional Wastwtr Plants # 2 | 214,963 | Treatment | 214,963 | - | - | - |
| 516 | 10874 | Filter (3 Of 4) | 610330 | Regional Wastwtr Plants # 2 | 214,963 | Treatment | 214,963 | - | - | - |
| 517 | 10875 | Filter (4 Of 4) | 610330 | Regional Wastwtr Plants # 2 | 214,963 | Treatment | 214,963 | - | - | - |
| 518 | 10880 | Blower; Hoffman Centrifugal | 610330 | Regional Wastwtr Plants # 2 | 62,822 | Treatment | 62,822 | - | - | - |
| 519 | 10881 | Air Compressor; Ingersoll R | 610330 | Regional Wastwtr Plants # 2 | 7,637 | Treatment | 7,637 | - | - | - |
| 520 | 10882 | Air Compressor; Ingersoll R | 610330 | Regional Wastwtr Plants # 2 | 7,637 | Treatment | 7,637 | - | - | - |
| 521 | 9741 | 10 Thompson Trash Pump | 610330 | Regional Wastwtr Plants # 2 | 13,140 | Treatment | 13,140 | - | - | - |
| 522 | 3646 | Sewer Line Ext 50'; Mason A | 900111 | Infrastructure Assets - Utilities | 25,639 | Pipe | - | 8,392 | 17,247 | - |
| 523 | 9757 | Motor; West Sludge Holding | 610330 | Regional Wastwtr Plants # 2 | 2,618 | Treatment | 2,618 | - | - | - |
| 524 | 3515 | Water/Sewer Relocation-Volu | 900111 | Infrastructure Assets - Utilities | 175,898 | Pipe | - | 57,575 | 118,323 | - |
| 525 | 9648 | Pump; Gorman Rupp 7.5 Hp | 610340 | Central Maintenance | 4,550 | Transmission | - | 4,550 | - | - |
| 526 | 9649 | Pump; Gorman Rupp 7.5 Hp | 610340 | Central Maintenance | 4,550 | Transmission | - | 4,550 | - | - |
| 527 | 9646 | Pump; Thompson 3 Single Di | 610330 | Regional Wastwtr Plants # 2 | 1,445 | Treatment | 1,445 | - | - | - |
| 528 | 9647 | Pump; Fairbanks Morse Rotat | 610340 | Central Maintenance | 3,741 | Transmission | - | 3,741 | - | - |
| 529 | 3597 | Sanitary Sewer; Segrave/Liv | 900111 | Infrastructure Assets - Utilities | 114,262 | Pipe | - | 37,400 | 76,862 | - |
| 530 | 9679 | Fairbanks Morse Sewage Pump | 610340 | Central Maintenance | 4,048 | Transmission | - | 4,048 | - | - |
| 531 | 9680 | Fairbanks Morse Sewage Pump | 610340 | Central Maintenance | 4,048 | Transmission | - | 4,048 | - | - |
| 532 | 9640 | Baud Modem; 12X10X5 Nema 4X | 610340 | Central Maintenance | 2,261 | Transmission | - | 2,261 | - | - |
| 533 | 9641 | Baud Modem; 12X10X5 Nema 4X | 610340 | Central Maintenance | 2,261 | Transmission | - | 2,261 | - | - |
| 534 | 9642 | Baud Modem; 12X10X5 Nema 4X | 610340 | Central Maintenance | 2,261 | Transmission | - | 2,261 | - | - |
| 535 | 9643 | Baud Modem; 12X10X5 Nema 4X | 610340 | Central Maintenance | 2,261 | Transmission | - | 2,261 | - | - |
| 536 | 9600 | Sterilizer; Sterilmatic 587/Autoclave | 610150 | Regulatory Compliance | 3,765 | Treatment | 3,765 | - | - | - |
| 537 | 9538 | Do Meter W/Field Oxygen Pro | 610150 | Regulatory Compliance | 857 | Treatment | 857 | - | - | - |
| 538 | 9537 | Trash Pump; 6 Heavy Duty | 610330 | Regional Wastwtr Plants # 2 | 9,918 | Treatment | 9,918 | - | - | - |
| 539 | 9530 | (2) 20Hp Motors | 610340 | Central Maintenance | 2,320 | Transmission | - | 2,320 | - | - |
| 540 | 9525 | Balance; Sarturius Lp5200P | 610150 | Regulatory Compliance | 1,229 | Treatment | 1,229 | - | - | - |
| 541 | 9473 | Solid Phase Extraction Appa | 610150 | Regulatory Compliance | 3,225 | Treatment | 3,225 | - | - | - |
| 542 | 3493 | Phase Ii Sewer Line; Beach | 900111 | Infrastructure Assets - Utilities | 14,720 | Pipe | - | 4,818 | 9,902 | - |
| 543 | 9278 | Ph Meter 450 | 610150 | Regulatory Compliance | 699 | Treatment | 699 | - | - | - |
| 544 | 8797 | 8 X 10 Fairbanks-Morse Pu | 610340 | Central Maintenance | 9,986 | Transmission | - | 9,986 | - | - |
| 545 | 8677 | Remote Telemetry Unit W/Mod | 610340 | Central Maintenance | 2,223 | Transmission | - | 2,223 | - | - |
| 546 | 8678 | Remote Telemetry Unit W/Mod | 610340 | Central Maintenance | 2,223 | Transmission | - | 2,223 | - | - |
| 547 | 8679 | Remote Telemetry Unit W/Mod | 610340 | Central Maintenance | 2,223 | Transmission | - | 2,223 | - | - |
| 548 | 8680 | Remote Telemetry Unit W/Mod | 610340 | Central Maintenance | 2,223 | Transmission | - | 2,223 | - | - |
| 549 | 8665 | Chemineer Motor | 610320 | Bethune Point Plants # 1 | 1,794 | Treatment | 1,794 | - | - | - |
| 550 | 8661 | 8 X 10 Fairbanks Morse Pu | 610340 | Central Maintenance | 9,524 | Transmission | - | 9,524 | - | - |
| 551 | 8633 | Comb Starter; 50 Hp #3 Pump | 610340 | Central Maintenance | 2,425 | Transmission | - | 2,425 | - | - |
| 552 | 7712 | Controller; Irrinet | 610340 | Central Maintenance | 11,333 | Transmission | - | 11,333 | - | - |
| 553 | 8658 | Exhaust Blower 3/4 Hp | 610150 | Regulatory Compliance | 808 | Treatment | 808 | - | - | - |
| 554 | 9030 | Sump Pump; Flow Meter Vault | 610330 | Regional Wastwtr Plants # 2 | 1,493 | Treatment | 1,493 | - | - | - |
| 555 | 9033 | Sluice Gate Motor Operator; | 610330 | Regional Wastwtr Plants # 2 | 4,148 | Treatment | 4,148 | - | - | - |
| 556 | 9034 | Sluice Gate; Top Of Cl2 Tan | 610330 | Regional Wastwtr Plants # 2 | 10,850 | Treatment | 10,850 | - | - | - |
| 557 | 9035 | Sample Pump; Top Of Cl2 Tan | 610330 | Regional Wastwtr Plants # 2 | 1,593 | Treatment | 1,593 | - | - | - |
| 558 | 9037 | Hoist; Sulfur Dioxide Stora | 610330 | Regional Wastwtr Plants # 2 | 12,587 | Treatment | 12,587 | - | - | - |
| 559 | 9044 | Exhaust Fan; Sulfur Dioxide | 610330 | Regional Wastwtr Plants # 2 | 2,024 | Treatment | 2,024 | - | - | - |
| 560 | 9045 | Exhaust Fan; Sulfur Dioxide | 610330 | Regional Wastwtr Plants # 2 | 2,024 | Treatment | 2,024 | - | - | - |
| 561 | 9046 | Exhaust Fan; Sample Bldg | 610330 | Regional Wastwtr Plants # 2 | 1,206 | Treatment | 1,206 | - | - | - |
| 562 | 9049 | Hoist; Chlorine Bldg | 610330 | Regional Wastwtr Plants # 2 | 12,587 | Treatment | 12,587 | - | - | - |
| 563 | 9056 | Exhaust Fan; Chlorine Bldg | 610330 | Regional Wastwtr Plants # 2 | 2,024 | Treatment | 2,024 | - | - | - |
| 564 | 9057 | Exhaust Fan; Chlorine Bldg | 610330 | Regional Wastwtr Plants # 2 | 2,024 | Treatment | 2,024 | - | - | - |
| 565 | 3513 | Water/Sewer Relocation-Maso | 900111 | Infrastructure Assets - Utilities | 222,872 | Pipe | - | 72,950 | 149,922 | - |
| 566 | 8618 | Controller; Versamux Vx-120 | 610340 | Central Maintenance | 2,223 | Transmission | - | 2,223 | - | - |
| 567 | 8619 | Controller; Versamux Vx-120 | 610340 | Central Maintenance | 2,223 | Transmission | - | 2,223 | - | - |
| 568 | 8620 | Controller; Versamux Vx-120 | 610340 | Central Maintenance | 2,223 | Transmission | - | 2,223 | - | - |
| 569 | 8621 | Controller; Versamux Vx-120 | 610340 | Central Maintenance | 2,223 | Transmission | - | 2,223 | - | - |
| 570 | 9075 | Impeller W/Motor Frame | 610340 | Central Maintenance | 5,289 | Transmission | - | 5,289 | - | - |
| 571 | 8523 | Controller; Versamux For Rt | 610340 | Central Maintenance | 1,660 | Transmission | - | 1,660 | - | - |
| 572 | 3501 | Lift Station 1 | 610340 | Central Maintenance | 104,941 | Transmission | - | 104,941 | - | - |
| 573 | 8616 | Pump-Ls #1101 Marion St | 610340 | Central Maintenance | 50,769 | Transmission | - | 50,769 | - | - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 574 | 8617 | Pump-Ls #1101 Marion St | 610340 | Central Maintenance | 50,769 | Transmission | - | 50,769 | - | - |
| 575 | 3502 | 18 Sewer Line-Marion St | 900111 | Infrastructure Assets - Utilities | 16,779 | Transmission | - | 16,779 | - | - |
| 576 | 3503 | 14 Force Main-Marion St | 900111 | Infrastructure Assets - Utilities | 20,412 | Transmission | - | 20,412 | - | - |
| 577 | 3507 | Sewer Line Extension; Lpga | 900111 | Infrastructure Assets - Utilities | 74,016 | Pipe | - | 24,227 | 49,789 | - |
| 578 | 8522 | Pump W/Impeller | 610340 | Central Maintenance | 9,222 | Transmission | - | 9,222 | - | - |
| 579 | 8381 | Welder; Shopmaster 300 | 610330 | Regional Wastwtr Plants # 2 | 2,297 | Treatment | 2,297 | - | - | - |
| 580 | 8377 | Pump; 4 Jetting | 610360 | Sanitary Sewer Maint | 10,248 | Pipe | - | 3,354 | 6,894 | - |
| 581 | 3480 | 6 Sewer Line 574 Lf; Rowin | 900111 | Infrastructure Assets - Utilities | 12,865 | Transmission | - | 12,865 | - | - |
| 582 | 3482 | 16 Dip Force Main - Willis | 900111 | Infrastructure Assets - Utilities | 269,987 | Transmission | - | 269,987 | - | - |
| 583 | 3483 | 12 Pvc Sanitary Sewer; Oak | 900111 | Infrastructure Assets - Utilities | 139,843 | Transmission | - | 139,843 | - | - |
| 584 | 8406 | Counterweight Base; Unihois | 610320 | Bethune Point Plants # 1 | 4,020 | Treatment | 4,020 | - | - | - |
| 585 | 8409 | 2 Pc Mast; 18 Dbi Mount | 610320 | Bethune Point Plants # 1 | 1,945 | Treatment | 1,945 | - | - | - |
| 586 | 8452 | Dbi Winch 60' Stainless Cab | 610320 | Bethune Point Plants # 1 | 1,425 | Treatment | 1,425 | - | - | - |
| 587 | 8460 | Dbi Fall Arrest Block 50' L | 610320 | Bethune Point Plants # 1 | 1,612 | Treatment | 1,612 | - | - | - |
| 588 | 8405 | Counterweight Base; Unihois | 610330 | Regional Wastwtr Plants # 2 | 4,020 | Treatment | 4,020 | - | - | - |
| 589 | 8408 | 2 Pc Mast; 18 Dbi Mount | 610330 | Regional Wastwtr Plants # 2 | 1,945 | Treatment | 1,945 | - | - | - |
| 590 | 8451 | Dbi Winch 60' Stainless Cab | 610330 | Regional Wastwtr Plants # 2 | 1,425 | Treatment | 1,425 | - | - | - |
| 591 | 8461 | Dbi Fall Arrest Block 50' L | 610330 | Regional Wastwtr Plants # 2 | 1,612 | Treatment | 1,612 | - | - | - |
| 592 | 8462 | Dbi Fall Arrest Block 50' L | 610330 | Regional Wastwtr Plants # 2 | 1,612 | Treatment | 1,612 | - | - | - |
| 593 | 8453 | Dbi Winch 60' Stainless Cab | 610340 | Central Maintenance | 1,425 | Transmission | - | 1,425 | - | - |
| 594 | 8467 | Dbi Fall Arrest Block 50' L | 610340 | Central Maintenance | 1,612 | Transmission | - | 1,612 | - | - |
| 595 | 8468 | Dbi Fall Arrest Block 50' L | 610340 | Central Maintenance | 1,612 | Transmission | - | 1,612 | - | - |
| 596 | 8469 | Dbi Fall Arrest Block 50' L | 610340 | Central Maintenance | 1,612 | Transmission | - | 1,612 | - | - |
| 597 | 8470 | Dbi Fall Arrest Block 50' L | 610340 | Central Maintenance | 1,612 | Transmission | - | 1,612 | - | - |
| 598 | 8471 | Dbi Fall Arrest Block 50' L | 610340 | Central Maintenance | 1,612 | Transmission | - | 1,612 | - | - |
| 599 | 8473 | Dbi Fall Arrest Block 50' L | 610340 | Central Maintenance | 1,612 | Transmission | - | 1,612 | - | - |
| 600 | 8474 | Dbi Fall Arrest Block 50' L | 610340 | Central Maintenance | 1,612 | Transmission | - | 1,612 | - | - |
| 601 | 8365 | Spectrophotometer; Uv/Vis | 610150 | Regulatory Compliance | 3,287 | Treatment | 3,287 | - | - | - |
| 602 | 9088 | Back Head/Shaft Sleeve 9630 | 610340 | Central Maintenance | 3,503 | Transmission | - | 3,503 | - | - |
| 603 | 8350 | Remote Telemetry Unit; Vers | 610340 | Central Maintenance | 2,218 | Transmission | - | 2,218 | - | - |
| 604 | 8351 | Remote Telemetry Unit; Vers | 610340 | Central Maintenance | 2,218 | Transmission | - | 2,218 | - | - |
| 605 | 8352 | Remote Telemetry Unit; Vers | 610340 | Central Maintenance | 2,218 | Transmission | - | 2,218 | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 606 | 8353 | Remote Telemetry Unit; Vers | 610340 | Central Maintenance | 2,218 | Transmission | - | 2,218 | - | - |
| 607 | 8360 | Check Valve 2L161D Rh | 610340 | Central Maintenance | 634 | Transmission | - | 634 | - | - |
| 608 | 3514 | Water/Sewer Relocation-Volu | 900111 | Infrastructure Assets - Utilities | 234,566 | Pipe | - | 76,778 | 157,788 | - |
| 609 | 8341 | Remote Telemetry Unit (Rtu) | 610340 | Central Maintenance | 2,218 | Transmission | - | 2,218 | - | - |
| 610 | 8342 | Remote Telemetry Unit (Rtu) | 610340 | Central Maintenance | 2,218 | Transmission | - | 2,218 | - | - |
| 611 | 8343 | Remote Telemetry Unit (Rtu) | 610340 | Central Maintenance | 2,218 | Transmission | - | 2,218 | - | - |
| 612 | 8344 | Remote Telemetry Unit (Rtu) | 610340 | Central Maintenance | 2,218 | Transmission | - | 2,218 | - | - |
| 613 | 8345 | Microscope; Nova | 610150 | Regulatory Compliance | 1,357 | Treatment | 1,357 | - | - | - |
| 614 | 8329 | Stirrer; Programmable W/Gla | 610150 | Regulatory Compliance | 1,130 | Treatment | 1,130 | - | - | - |
| 615 | 8362 | Ccw Impeller W/Wear Rings | 610340 | Central Maintenance | 6,696 | Transmission | - | 6,696 | - | - |
| 616 | 8363 | Fron Head #33 For Pump | 610340 | Central Maintenance | 2,846 | Transmission | - | 2,846 | - | - |
| 617 | 3492 | 6/8 Sewer Line Pvc; Beach | 900111 | Infrastructure Assets - Utilities | 13,634 | Pipe | - | 4,463 | 9,171 | - |
| 618 | 7831 | Suction Cover Assembly | 610340 | Central Maintenance | 1,314 | Transmission | - | 1,314 | - | - |
| 619 | 8263 | Coupling Disk Set Of 2 | 610340 | Central Maintenance | 1,394 | Transmission | - | 1,394 | - | - |
| 620 | 8264 | Flowmeter Model Bfm 91 Poys | 610340 | Central Maintenance | 2,025 | Collection | - | - | 2,025 | - |
| 621 | 8265 | Flowmeter Model Bmf91 Polys | 610340 | Central Maintenance | 2,025 | Collection | - | - | 2,025 | - |
| 622 | 8261 | Valve Actuator W/Remote Mou | 610340 | Central Maintenance | 4,951 | Transmission | - | 4,951 | - | - |
| 623 | 8262 | Value Actuator W/Remote Mou | 610340 | Central Maintenance | 4,951 | Transmission | - | 4,951 | - | - |
| 624 | 3453 | Sewer Line-Dunn Ave | 900111 | Infrastructure Assets - Utilities | 111,266 | Pipe | - | 36,420 | 74,846 | - |
| 625 | 7822 | Welder; Miller 150 Amp | 610320 | Bethune Point Plants # 1 | 1,300 | Treatment | 1,300 | - | - | - |
| 626 | 7811 | Pump #1; Gorman Rupp 5 Hp; | 610340 | Central Maintenance | 3,590 | Transmission | - | 3,590 | - | - |
| 627 | 7812 | Pump #2; Gorman Rupp 5 Hp; | 610340 | Central Maintenance | 3,590 | Transmission | - | 3,590 | - | - |
| 628 | 7820 | Pump #1; Fairbanks Morse 54 | 610340 | Central Maintenance | 4,676 | Transmission | - | 4,676 | - | - |
| 629 | 7821 | Pump #2; Fairbanks Morse 54 | 610340 | Central Maintenance | 4,676 | Transmission | - | 4,676 | - | - |
| 630 | 7803 | Variable Frequency Drive | 610340 | Central Maintenance | 11,212 | Transmission | - | 11,212 | - | - |
| 631 | 7804 | Variable Frequency Drive | 610340 | Central Maintenance | 11,212 | Transmission | - | 11,212 | - | - |
| 632 | 7802 | Pump; 4 X 6 Cw Rotation W/M | 610340 | Central Maintenance | 4,090 | Transmission | - | 4,090 | - | - |
| 633 | 7805 | Impeller; Clockwise 10-9/16 | 610340 | Central Maintenance | 1,700 | Transmission | - | 1,700 | - | - |
| 634 | 7796 | Recorder; Circular Chart T | 610330 | Regional Wastwtr Plants # 2 | 2,098 | Treatment | 2,098 | - | - | - |
| 635 | 7797 | Recorder; Circular Chart | 610330 | Regional Wastwtr Plants # 2 | 2,098 | Treatment | 2,098 | - | - | - |
| 636 | 7798 | Recorder; Circular Chart T | 610330 | Regional Wastwtr Plants # 2 | 2,098 | Treatment | 2,098 | - | - | - |
| 637 | 7799 | Pump #1; Fairbanks Morse B5 | 610340 | Central Maintenance | 4,230 | Transmission | - | 4,230 | - | - |
| 638 | 7800 | Pump #2; Fairbanks & Morse | 610340 | Central Maintenance | 4,230 | Transmission | - | 4,230 | - | - |
| 639 | 7789 | Circular Chart Recorder | 610320 | Bethune Point Plants # 1 | 2,077 | Treatment | 2,077 | - | - | - |
| 640 | 7771 | Pump; Reuse Transfer; Gould | 610320 | Bethune Point Plants # 1 | 9,745 | Treatment | 9,745 | - | - | - |
| 641 | 7772 | Pump; Reuse Transfer; Gould | 610320 | Bethune Point Plants # 1 | 9,745 | Treatment | 9,745 | - | - | - |
| 642 | 7776 | Pump; Ccw Rotating Ass'Y (L | 610340 | Central Maintenance | 3,350 | Transmission | - | 3,350 | - | - |
| 643 | 7777 | Pump; Ccw Rotating Ass'Y (L | 610340 | Central Maintenance | 3,350 | Transmission | - | 3,350 | - | - |
| 644 | 3415 | Sewer Replacement-Us1; Madi | 900111 | Infrastructure Assets - Utilities | 175,335 | Pipe | - | 57,391 | 117,944 | - |
| 645 | 7737 | Variable Frequency Drive Un | 610340 | Central Maintenance | 11,840 | Transmission | - | 11,840 | - | - |
| 646 | 7715 | Circular Chart Recorder | 610320 | Bethune Point Plants # 1 | 2,385 | Treatment | 2,385 | - | - | - |
| 647 | 3413 | Wtr/Swr/Reuse Lines-Clyde M | 900111 | Infrastructure Assets - Utilities | 36,853 | Pipe | - | 12,063 | 24,791 | - |
| 648 | 3414 | Wtr/Swr Imp-Cypress; Nova-E | 900111 | Infrastructure Assets - Utilities | 270,133 | Pipe | - | 88,420 | 181,713 | - |
| 649 | 7721 | Sampler; G-Chamb; Epic 5L | 610150 | Regulatory Compliance | 1,277 | Treatment | 1,277 | - | - | - |
| 650 | 3416 | Sewer System - Flagstone & | 900111 | Infrastructure Assets - Utilities | 9,720 | Pipe | - | 3,182 | 6,538 | - |
| 651 | 3365 | Tank; Bpp | 610320 | Bethune Point Plants # 1 | 12,621 | Treatment | 12,621 | - | - | - |
| 652 | 3367 | Clarifier Equipment; Bpp | 610320 | Bethune Point Plants # 1 | 1,120,488 | Treatment | 1,120,488 | - | - | - |
| 653 | 3368 | Filter Equipment; Bpp | 610320 | Bethune Point Plants # 1 | 1,549,611 | Treatment | 1,549,611 | - | - | - |
| 654 | 3369 | Lighting Improvements; | 610320 | Bethune Point Plants # 1 | 129,796 | Treatment | 129,796 | - | - | - |
| 655 | 3370 | Piping & Valves; Throu | 610320 | Bethune Point Plants # 1 | 2,329,979 | Treatment | 2,329,979 | - | - | - |
| 656 | 3371 | Effluent Reuse System | 610320 | Bethune Point Plants # 1 | 45,362 | Treatment | 45,362 | - | - | - |
| 657 | 3372 | Water Reuse System | 610320 | Bethune Point Plants # 1 | 232,328 | Treatment | 232,328 | - | - | - |
| 658 | 3373 | Capitalization Of Interest; | 610320 | Bethune Point Plants # 1 | 2,776,731 | Treatment | 2,776,731 | - | - | - |
| 659 | 7591 | Grit Removal Equipment; Bpp | 610320 | Bethune Point Plants # 1 | 492,697 | Treatment | 492,697 | - | - | - |
| 660 | 7664 | Pump; Aurora Influent; `Ip' | 610320 | Bethune Point Plants # 1 | 134,653 | Treatment | 134,653 | - | - | - |
| 661 | 7666 | Pump; Aurora Influent; `Ip' | 610320 | Bethune Point Plants # 1 | 134,653 | Treatment | 134,653 | - | - | - |
| 662 | 7676 | Pump; Clarified Liquid `Clp | 610320 | Bethune Point Plants # 1 | 46,356 | Treatment | 46,356 | - | - | - |
| 663 | 7677 | Pump; Clarified Liquid `Clp | 610320 | Bethune Point Plants # 1 | 46,356 | Treatment | 46,356 | - | - | - |
| 664 | 7678 | Pump; Clarified Liquid `Clp | 610320 | Bethune Point Plants # 1 | 46,356 | Treatment | 46,356 | - | - | - |
| 665 | 7679 | Pump; Backwash; Bpp | 610320 | Bethune Point Plants # 1 | 39,734 | Treatment | 39,734 | - | - | - |
| 666 | 7680 | Pump; Backwash; Bpp | 610320 | Bethune Point Plants # 1 | 39,734 | Treatment | 39,734 | - | - | - |
| 667 | 7681 | Pump; R.A.S.; Bpp | 610320 | Bethune Point Plants # 1 | 141,275 | Treatment | 141,275 | - | - | - |
| 668 | 7682 | Pump; R.A.S.; Bpp | 610320 | Bethune Point Plants # 1 | 141,275 | Treatment | 141,275 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 669 | 7683 | Pump; R.A.S.; Bpp | 610320 | Bethune Point Plants # 1 | 141,275 | Treatment | 141,275 | - | - | - |
| 670 | 7684 | Mixer; Anaerobic; Bpp | 610320 | Bethune Point Plants # 1 | 43,707 | Treatment | 43,707 | - | - | - |
| 671 | 7685 | Mixer; Anaerobic; Bpp | 610320 | Bethune Point Plants # 1 | 43,707 | Treatment | 43,707 | - | - | - |
| 672 | 7686 | Mixer; Anaerobic; Bpp | 610320 | Bethune Point Plants # 1 | 43,707 | Treatment | 43,707 | - | - | - |
| 673 | 7687 | Mixer; Anoxic; Bpp | 610320 | Bethune Point Plants # 1 | 43,707 | Treatment | 43,707 | - | - | - |
| 674 | 7688 | Blower; Aeration; Bpp | 610320 | Bethune Point Plants # 1 | 92,712 | Treatment | 92,712 | - | - | - |
| 675 | 7689 | Blower; Aeration; Bpp | 610320 | Bethune Point Plants # 1 | 92,712 | Treatment | 92,712 | - | - | - |
| 676 | 7690 | Blower; Aeration; Bpp | 610320 | Bethune Point Plants # 1 | 92,712 | Treatment | 92,712 | - | - | - |
| 677 | 7691 | Sluice Gate | 610320 | Bethune Point Plants # 1 | 19,867 | Treatment | 19,867 | - | - | - |
| 678 | 7692 | Sluice Gate | 610320 | Bethune Point Plants # 1 | 19,867 | Treatment | 19,867 | - | - | - |
| 679 | 7693 | Sluice Gate | 610320 | Bethune Point Plants # 1 | 19,867 | Treatment | 19,867 | - | - | - |
| 680 | 7694 | Sluice Gate | 610320 | Bethune Point Plants # 1 | 19,867 | Treatment | 19,867 | - | - | - |
| 681 | 7695 | Sluice Gate | 610320 | Bethune Point Plants # 1 | 19,867 | Treatment | 19,867 | - | - | - |
| 682 | 7696 | Sluice Gate | 610320 | Bethune Point Plants # 1 | 19,867 | Treatment | 19,867 | - | - | - |
| 683 | 3362 | Water & Sewer Imp - Int'L S | 900111 | Infrastructure Assets - Utilities | 348,294 | Pipe | - | 114,003 | 234,290 | - |
| 684 | 7658 | Generator Honda 3500 Watts | 610360 | Sanitary Sewer Maint | 1,588 | Pipe | - | 520 | 1,068 | - |
| 685 | 3340 | Water & Sewer Imp - Nova Rd | 900111 | Infrastructure Assets - Utilities | 73,399 | Pipe | - | 24,025 | 49,374 | - |
| 686 | 7568 | Computer; Digitronics; Ls # | 610340 | Central Maintenance | 2,619 | Transmission | - | 2,619 | - | - |
| 687 | 7569 | Computer; Digitronics; Ls # | 610340 | Central Maintenance | 2,619 | Transmission | - | 2,619 | - | - |
| 688 | 7570 | Computer; Digitronics; Ls # | 610340 | Central Maintenance | 2,619 | Transmission | - | 2,619 | - | - |
| 689 | 7571 | Computer; Digitronics; Ls # | 610340 | Central Maintenance | 2,619 | Transmission | - | 2,619 | - | - |
| 690 | 3307 | Airport Force Main/North-So | 900111 | Infrastructure Assets - Utilities | 542,519 | Forcemain | - | 533,454 | 9,065 | - |
| 691 | 3308 | Airport Force Main / Design | 900111 | Infrastructure Assets - Utilities | 45,930 | Forcemain | - | 45,163 | 767 | - |
| 692 | 3312 | Water & Sewer Improvements | 900111 | Infrastructure Assets - Utilities | 565,902 | Indirectcost | - | - | - | 565,902 |
| 693 | 7028 | Automatic Pumping Station | 610320 | Bethune Point Plants # 1 | 17,605 | Treatment | 17,605 | - | - | - |
| 694 | 3317 | Cht Well Pump 650 Gpm | 610340 | Central Maintenance | 16,500 | Transmission | - | 16,500 | - | - |
| 695 | 3318 | Wet Well Pump 150 Gpm | 610340 | Central Maintenance | 13,000 | Transmission | - | 13,000 | - | - |
| 696 | 6911 | Hydro Tank & Compr. Air Sys | 610330 | Regional Wastwtr Plants # 2 | 50,000 | Treatment | 50,000 | - | - | - |
| 697 | 6912 | Instrumentation & Control P | 610330 | Regional Wastwtr Plants # 2 | 20,000 | Treatment | 20,000 | - | - | - |
| 698 | 6883 | Mixer - Stone 6651382 | 610320 | Bethune Point Plants # 1 | 2,043 | Treatment | 2,043 | - | - | - |
| 699 | 3302 | South Nova Force Main | 900111 | Infrastructure Assets - Utilities | 158,727 | Forcemain | - | 156,075 | 2,652 | - |
| 700 | 6882 | Aluminum Doublewall Panels | 610360 | Sanitary Sewer Maint | 6,975 | Pipe | - | 2,283 | 4,692 | - |
| 701 | 6897 | 20 Hp Motor 230/460 1800 Rp | 610340 | Central Maintenance | 1,407 | Transmission | - | 1,407 | - | - |
| 702 | 6898 | 20 Hp Motor 230/460 1800 Rp | 610340 | Central Maintenance | 1,407 | Transmission | - | 1,407 | - | - |
| 703 | 3314 | Water; Sewer & Reuse Lines | 900111 | Infrastructure Assets - Utilities | 154,674 | Pipe | - | 50,628 | 104,046 | - |
| 704 | 7046 | Outdoor Lighting System/Slu | 610330 | Regional Wastwtr Plants # 2 | 50,000 | Treatment | 50,000 | - | - | - |
| 705 | 7047 | Eimco Belt Filter Press/Slu | 610330 | Regional Wastwtr Plants # 2 | 256,410 | Treatment | 256,410 | - | - | - |
| 706 | 7048 | Sludge Transfer Pump/Sludge | 610330 | Regional Wastwtr Plants # 2 | 9,405 | Treatment | 9,405 | - | - | - |
| 707 | 7051 | Mechanical Bar Screen/Pretr | 610330 | Regional Wastwtr Plants # 2 | 128,700 | Treatment | 128,700 | - | - | - |
| 708 | 7052 | Grit Removal Equipment/Pret | 610330 | Regional Wastwtr Plants # 2 | 375,000 | Treatment | 375,000 | - | - | - |
| 709 | 7110 | Frp Storage Tank/Sludge Dew | 610330 | Regional Wastwtr Plants # 2 | 3,600 | Treatment | 3,600 | - | - | - |
| 710 | 7112 | Odor Control System/Sludge | 610330 | Regional Wastwtr Plants # 2 | 156,800 | Treatment | 156,800 | - | - | - |
| 711 | 7114 | Screw Conveyor/Sludge Dewat | 610330 | Regional Wastwtr Plants # 2 | 49,500 | Treatment | 49,500 | - | - | - |
| 712 | 7120 | Eimco Belt Filter Press/Slu | 610330 | Regional Wastwtr Plants # 2 | 256,410 | Treatment | 256,410 | - | - | - |
| 713 | 7121 | Sludge Transfer Pump/Sludge | 610330 | Regional Wastwtr Plants # 2 | 9,405 | Treatment | 9,405 | - | - | - |
| 714 | 7124 | Frp Storage Tank/Sludge Dew | 610330 | Regional Wastwtr Plants # 2 | 3,600 | Treatment | 3,600 | - | - | - |
| 715 | 7125 | Screw Conveyor/Sludge Dewat | 610330 | Regional Wastwtr Plants # 2 | 49,500 | Treatment | 49,500 | - | - | - |
| 716 | 3301 | Water & Sewer Improvements | 900111 | Infrastructure Assets - Utilities | 3,008 | Pipe | - | 985 | 2,024 | - |
| 717 | 7015 | Instrumentation - Weir Stru | 610320 | Bethune Point Plants # 1 | 7,075 | Treatment | 7,075 | - | - | - |
| 718 | 7014 | Computerized Equipment Used | 610330 | Regional Wastwtr Plants # 2 | 10,000 | Treatment | 10,000 | - | - | - |
| 719 | 6865 | Circular Chart Recorder; C | 610320 | Bethune Point Plants # 1 | 1,449 | Treatment | 1,449 | - | - | - |
| 720 | 6878 | Incubator Thelco Model 4E | 610150 | Regulatory Compliance | 812 | Treatment | 812 | - | - | - |
| 721 | 3335 | Sewer Improvements 2Nd Aven | 900111 | Infrastructure Assets - Utilities | 60,630 | Pipe | - | 19,845 | 40,785 | - |
| 722 | 6874 | Pontoon Boat - 1993 | 610150 | Regulatory Compliance | 2,503 | Treatment | 2,503 | - | - | - |
| 723 | 6893 | 1000 Gallon Fuel Tank | 610340 | Central Maintenance | 5,573 | Transmission | - | 5,573 | - | - |
| 724 | 6894 | 500 Gallon Fuel Tank White/ | 610340 | Central Maintenance | 4,449 | Transmission | - | 4,449 | - | - |
| 725 | 6895 | 500 Gallon Fuel Tank | 610340 | Central Maintenance | 4,449 | Transmission | - | 4,449 | - | - |
| 726 | 3300 | Annapolis Avenue W/Ww Impro | 900111 | Infrastructure Assets - Utilities | 7,095 | Pipe | - | 2,322 | 4,772 | - |
| 727 | 3315 | Water; Sewer & Effluent Reu | 900111 | Infrastructure Assets - Utilities | 174,943 | Pipe | - | 57,262 | 117,680 | - |
| 728 | 6741 | Light Pole W/Lights (2) | 610320 | Bethune Point Plants # 1 | 2,585 | Treatment | 2,585 | - | - | - |
| 729 | 3273 | Sewer Extension - Shady Pla | 900111 | Infrastructure Assets - Utilities | 16,986 | Pipe | - | 5,560 | 11,426 | - |
| 730 | 3277 | Water And Sewer System To M | 900111 | Infrastructure Assets - Utilities | 23,512 | Pipe | - | 7,696 | 15,816 | - |
| 731 | 6615 | Motor - 20Hp 230V Fairbanks | 610340 | Central Maintenance | 3,860 | Transmission | - | 3,860 | - | - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 732 | 6742 | Suction Elbow 4 X 6 Fariban | 610340 | Central Maintenance | 3,424 | Transmission | - | 3,424 | - | - |
| 733 | 6736 | Welding Machine - Miller Regency 200 | 610330 | Regional Wastwtr Plants # 2 | 1,555 | Treatment | 1,555 | - | - | - |
| 734 | 6739 | Pump - Gorman Rupp Pump T3A | 610340 | Central Maintenance | 6,374 | Transmission | - | 6,374 | - | - |
| 735 | 6550 | Impeller W/Suction Cover A | 610340 | Central Maintenance | 2,980 | Transmission | - | 2,980 | - | - |
| 736 | 3247 | 2 1/2 Pvc Forcemain | 900111 | Infrastructure Assets - Utilities | 3,250 | Collection | - | - | 3,250 | - |
| 737 | 3244 | Pump ; Ls 1106 | 610340 | Central Maintenance | 3,250 | Transmission | - | 3,250 | - | - |
| 738 | 3243 | Sewer Extension - Daytona B | 900111 | Infrastructure Assets - Utilities | 9,485 | Pipe | - | 3,105 | 6,381 | - |
| 739 | 6391 | Belt Press; Sludge Dewateri | 610330 | Regional Wastwtr Plants # 2 | 99,990 | Treatment | 99,990 | - | - | - |
| 740 | 3221 | Sewer Line - San Juan | 900111 | Infrastructure Assets - Utilities | 548 | Pipe | - | 179 | 368 | - |
| 741 | 3235 | Force Main By-Pass - Shady | 900111 | Infrastructure Assets - Utilities | 1,484 | Pipe | - | 486 | 998 | - |
| 742 | 6338 | Scrubber Vessel - Odor Cont | 610330 | Regional Wastwtr Plants # 2 | 73,000 | Treatment | 73,000 | - | - | - |
| 743 | 3197 | Pumps And Controls - Lift S | 610340 | Central Maintenance | 23,000 | Transmission | - | 23,000 | - | - |
| 744 | 3208 | Force Main - Lift Station # | 610340 | Central Maintenance | 6,000 | Transmission | - | 6,000 | - | - |
| 745 | 6352 | Pump - Lift Station #1154 | 610340 | Central Maintenance | 9,000 | Transmission | - | 9,000 | - | - |
| 746 | 6353 | Pump - Lift Station #1154 | 610340 | Central Maintenance | 9,000 | Transmission | - | 9,000 | - | - |
| 747 | 6354 | Controls - Lift Station #54 | 610340 | Central Maintenance | 5,000 | Transmission | - | 5,000 | - | - |
| 748 | 3198 | Sewer Line - Wilder Blvd | 900111 | Infrastructure Assets - Utilities | 28,775 | Pipe | - | 9,419 | 19,356 | - |
| 749 | 3209 | New Sewer Service Connectio | 900111 | Infrastructure Assets - Utilities | 9,577 | Collection | - | - | 9,577 | - |
| 750 | 3220 | Sewer Line -San Juan | 900111 | Infrastructure Assets - Utilities | 48,107 | Pipe | - | 15,746 | 32,360 | - |
| 751 | 3217 | Transmitter - Electronic | 610340 | Central Maintenance | 1,020 | Transmission | - | 1,020 | - | - |
| 752 | 3191 | Sewer Line - Palmetto Av Ex | 900111 | Infrastructure Assets - Utilities | 15,000 | Pipe | - | 4,910 | 10,090 | - |
| 753 | 3192 | Force Main - Palmetto Av Ex | 900111 | Infrastructure Assets - Utilities | 35,044 | Forcemain | - | 34,458 | 586 | - |
| 754 | 3214 | Transmitter - Electronic | 610340 | Central Maintenance | 1,020 | Transmission | - | 1,020 | - | - |
| 755 | 3215 | Transmitter - Electronic | 610340 | Central Maintenance | 1,020 | Transmission | - | 1,020 | - | - |
| 756 | 3226 | Pump - Lift Station #25 | 610340 | Central Maintenance | 8,000 | Transmission | - | 8,000 | - | - |
| 757 | 3227 | Pump - Lift Station #25 | 610340 | Central Maintenance | 8,000 | Transmission | - | 8,000 | - | - |
| 758 | 3219 | Sewer Line-Segrave | 900111 | Infrastructure Assets - Utilities | 171,624 | Pipe | - | 56,176 | 115,448 | - |
| 759 | 6269 | Sampler; Portable | 610150 | Regulatory Compliance | 917 | Treatment | 917 | - | - | - |
| 760 | 3207 | Sewer Line - Palmetto & Bel | 900111 | Infrastructure Assets - Utilities | 16,740 | Pipe | - | 5,479 | 11,261 | - |
| 761 | 3210 | Sewer Line - Frances Drive | 900111 | Infrastructure Assets - Utilities | 33,205 | Pipe | - | 10,869 | 22,336 | - |
| 762 | 3222 | Sewer Line - Palmetto Trunk | 900111 | Infrastructure Assets - Utilities | 398,411 | Pipe | - | 130,408 | 268,003 | - |
| 763 | 3199 | Sewer; 8 Gravity - Lift St | 610340 | Central Maintenance | 2,500 | Transmission | - | 2,500 | - | - |
| 764 | 3200 | 8 Force Main -Lift Station | 610340 | Central Maintenance | 7,500 | Transmission | - | 7,500 | - | - |
| 765 | 3202 | Pump -Lift Station #1181 | 610340 | Central Maintenance | 13,000 | Transmission | - | 13,000 | - | - |
| 766 | 3203 | Pump - Lift Station #1181 | 610340 | Central Maintenance | 13,000 | Transmission | - | 13,000 | - | - |
| 767 | 6204 | 6 Force Main-Orange Av Bri | 900111 | Infrastructure Assets - Utilities | 9,628 | Transmission | - | 9,628 | - | - |
| 768 | 6348 | Piping - Odor Control | 610330 | Regional Wastwtr Plants # 2 | 161,241 | Treatment | 161,241 | - | - | - |
| 769 | 6231 | Air Compressor | 610340 | Central Maintenance | 1,017 | Transmission | - | 1,017 | - | - |
| 770 | 6336 | Fiberglass Tank W/Tank Pit | 610330 | Regional Wastwtr Plants # 2 | 62,000 | Treatment | 62,000 | - | - | - |
| 771 | 6339 | Exhaust Fan - Odor Control | 610330 | Regional Wastwtr Plants # 2 | 41,000 | Treatment | 41,000 | - | - | - |
| 772 | 6340 | Exhaust Stack - Odor Contro | 610330 | Regional Wastwtr Plants # 2 | 31,000 | Treatment | 31,000 | - | - | - |
| 773 | 2680 | Pump; Motor | 610340 | Central Maintenance | 3,342 | Transmission | - | 3,342 | - | - |
| 774 | 2721 | Telemetry Unit - Lift Stati | 610340 | Central Maintenance | 4,985 | Transmission | - | 4,985 | - | - |
| 775 | 3194 | Telemetry Unit -3777 11Th S | 610340 | Central Maintenance | 4,985 | Transmission | - | 4,985 | - | - |
| 776 | 3195 | Telemetry Unit - Spare | 610340 | Central Maintenance | 4,985 | Transmission | - | 4,985 | - | - |
| 777 | 3196 | Telemetry Unit - Golf Cours | 610340 | Central Maintenance | 4,985 | Transmission | - | 4,985 | - | - |
| 778 | 5303 | Lift Station No 24 | 610340 | Central Maintenance | 50,400 | Transmission | - | 50,400 | - | - |
| 779 | 5298 | Sewer Lines Westside South | 900111 | Infrastructure Assets - Utilities | 112,809 | Pipe | - | 36,924 | 75,884 | - |
| 780 | 5302 | Sewer Lines Eastbasin Halif | 900111 | Infrastructure Assets - Utilities | 70,817 | Pipe | - | 23,180 | 47,637 | - |
| 781 | 5254 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 9,767 | Pipe | - | 3,197 | 6,570 | - |
| 782 | 5257 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 423,481 | Pipe | - | 138,614 | 284,867 | - |
| 783 | 5260 | Airport/Speedway Sewer Trun | 900111 | Infrastructure Assets - Utilities | 392,430 | Pipe | - | 128,450 | 263,980 | - |
| 784 | 5299 | Additional Cost | 900111 | Infrastructure Assets - Utilities | 900 | Pipe | - | 295 | 605 | - |
| 785 | 5297 | Additional Cost | 900111 | Infrastructure Assets - Utilities | 900 | Pipe | - | 295 | 605 | - |
| 786 | 6205 | Peerless Pump - Reusewater | 610330 | Regional Wastwtr Plants # 2 | 2,375 | Treatment | 2,375 | - | - | - |
| 787 | 2732 | Pump - Fairbanks Morse - Ve | 610340 | Central Maintenance | 3,865 | Transmission | - | 3,865 | - | - |
| 788 | 2733 | Pump - Fairbanks Morse - Ve | 610340 | Central Maintenance | 3,865 | Transmission | - | 3,865 | - | - |
| 789 | 5261 | Lift Station No 49 | 610340 | Central Maintenance | 44,084 | Transmission | - | 44,084 | - | - |
| 790 | 5253 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 3,000 | Pipe | - | 982 | 2,018 | - |
| 791 | 5255 | Lines Sanitary; Daytona Hig | 900111 | Infrastructure Assets - Utilities | 258,665 | Pipe | - | 84,666 | 173,999 | - |
| 792 | 5259 | Sewer Improvement To Main S | 900111 | Infrastructure Assets - Utilities | 158,189 | Pipe | - | 51,778 | 106,411 | - |
| 793 | 2764 | Pump - Gorman Rupp | 610340 | Central Maintenance | 1,564 | Transmission | - | 1,564 | - | - |
| 794 | 2765 | Pump - Gorman Rupp | 610340 | Central Maintenance | 1,564 | Transmission | - | 1,564 | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 795 | 6148 | Analytical Balance -Lab B | 610150 | Regulatory Compliance | 1,138 | Treatment | 1,138 | - | - | - |
| 796 | 5262 | Sewer System - Daytona High | 900111 | Infrastructure Assets - Utilities | 17,250 | Pipe | - | 5,646 | 11,604 | - |
| 797 | 5245 | Lines Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 159,713 | Pipe | - | 52,277 | 107,436 | - |
| 798 | 5232 | Lines;Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 14,447 | Pipe | - | 4,729 | 9,718 | - |
| 799 | 5215 | Line Distribution | 900111 | Infrastructure Assets - Utilities | 4,809 | Pipe | - | 1,574 | 3,235 | - |
| 800 | 5224 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 150,867 | Pipe | - | 49,382 | 101,485 | - |
| 801 | 5228 | Sewer Trunk To Stadium | 900111 | Infrastructure Assets - Utilities | 154,774 | Collection | - | - | 154,774 | - |
| 802 | 5164 | Force Main | 900111 | Infrastructure Assets - Utilities | 68,965 | Forcemain | - | 67,812 | 1,152 | - |
| 803 | 5773 | Cornell Pump | 610340 | Central Maintenance | 7,992 | Transmission | - | 7,992 | - | - |
| 804 | 5162 | Pump Fairbanks Morse | 610340 | Central Maintenance | 3,543 | Transmission | - | 3,543 | - | - |
| 805 | 5235 | Line Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 133,000 | Pipe | - | 43,534 | 89,466 | - |
| 806 | 2739 | Centrifugal Pump | 610340 | Central Maintenance | 3,476 | Transmission | - | 3,476 | - | - |
| 807 | 5352 | Sola Transformer | 610150 | Regulatory Compliance | 1,976 | Treatment | 1,976 | - | - | - |
| 808 | 5133 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 9,821 | Pipe | - | 3,215 | 6,606 | - |
| 809 | 5136 | Line Rehab Wild Olive | 900111 | Infrastructure Assets - Utilities | 58,305 | Pipe | - | 19,084 | 39,221 | - |
| 810 | 5096 | Force Main 4 | 900111 | Infrastructure Assets - Utilities | 4,691 | Forcemain | - | 4,613 | 78 | - |
| 811 | 5005 | Top Loading Balance | 610150 | Regulatory Compliance | 666 | Treatment | 666 | - | - | - |
| 812 | 2679 | Impeller #2 Pump | 610340 | Central Maintenance | 2,515 | Transmission | - | 2,515 | - | - |
| 813 | 4868 | Additional Costs | 900111 | Infrastructure Assets - Utilities | 18,463 | Pipe | - | 6,043 | 12,420 | - |
| 814 | 4979 | Lines Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 771,501 | Pipe | - | 252,528 | 518,973 | - |
| 815 | 4924 | Lines Distribution | 900111 | Infrastructure Assets - Utilities | 196,140 | Pipe | - | 64,200 | 131,939 | - |
| 816 | 3146 | Exhaust Fan | 610340 | Central Maintenance | 2,632 | Transmission | - | 2,632 | - | - |
| 817 | 3149 | Generator Kato | 610340 | Central Maintenance | 45,594 | Transmission | - | 45,594 | - | - |
| 818 | 3150 | Pump;Fairbanks-Morse #1 | 610340 | Central Maintenance | 40,013 | Transmission | - | 40,013 | - | - |
| 819 | 3152 | Pump;Fairbanks-Morse #3 | 610340 | Central Maintenance | 40,013 | Transmission | - | 40,013 | - | - |
| 820 | 3153 | Valve;Plug - Pump #1 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 821 | 3154 | Valve;Plug - Pump #1 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 822 | 3155 | Valve;Plug - Pump #2 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 823 | 3156 | Valve;Plug - Pump #2 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 824 | 3157 | Valve;Plug - Pump #3 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 825 | 3158 | Valve;Plug - Pump #3 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 826 | 3159 | Valve;Plug - Pump #1 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 827 | 3160 | Valve;Plug - Pump #2 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 828 | 3161 | Valve;Plug - Pump #3 | 610340 | Central Maintenance | 2,211 | Transmission | - | 2,211 | - | - |
| 829 | 3162 | Bridge Crane W/Hoist | 610340 | Central Maintenance | 18,427 | Transmission | - | 18,427 | - | - |
| 830 | 3163 | Valve;Check #1 | 610340 | Central Maintenance | 8,424 | Transmission | - | 8,424 | - | - |
| 831 | 3164 | Valve;Check #2 | 610340 | Central Maintenance | 8,424 | Transmission | - | 8,424 | - | - |
| 832 | 3165 | Valve;Check #3 | 610340 | Central Maintenance | 8,424 | Transmission | - | 8,424 | - | - |
| 833 | 3147 | Exhaust Fan | 610340 | Central Maintenance | 2,632 | Transmission | - | 2,632 | - | - |
| 834 | 3148 | Exhaust Fan | 610340 | Central Maintenance | 2,632 | Transmission | - | 2,632 | - | - |
| 835 | 4869 | Odor Control System | 610340 | Central Maintenance | 52,844 | Transmission | - | 52,844 | - | - |
| 836 | 4921 | Lining;Hillside-Wistera | 900111 | Infrastructure Assets - Utilities | 30,662 | Pipe | - | 10,036 | 20,626 | - |
| 837 | 4923 | Rehabilitated Manholes | 900111 | Infrastructure Assets - Utilities | 38,710 | Pipe | - | 12,671 | 26,039 | - |
| 838 | 4926 | N Beach St Sewer Line | 900111 | Infrastructure Assets - Utilities | 398,690 | Pipe | - | 130,499 | 268,191 | - |
| 839 | 4939 | S Court Sewer Extension | 900111 | Infrastructure Assets - Utilities | 17,302 | Pipe | - | 5,663 | 11,639 | - |
| 840 | 4938 | Line;Distribution | 900111 | Infrastructure Assets - Utilities | 5,618 | Pipe | - | 1,839 | 3,779 | - |
| 841 | 4862 | Force Main From Ls 1134 | 900111 | Infrastructure Assets - Utilities | 1,225,181 | Forcemain | - | 1,204,710 | 20,472 | - |
| 842 | 4864 | Subaqueous Crossing | 900111 | Infrastructure Assets - Utilities | 731,940 | Transmission | - | 731,940 | - | - |
| 843 | 4866 | Force Main-Main St Area | 900111 | Infrastructure Assets - Utilities | 357,733 | Forcemain | - | 351,755 | 5,977 | - |
| 844 | 4894 | Cabinetry / Fume Hood | 610150 | Regulatory Compliance | 22,104 | Treatment | 22,104 | - | - | - |
| 845 | 3135 | Autoclave;Sterilizer | 610150 | Regulatory Compliance | 2,015 | Treatment | 2,015 | - | - | - |
| 846 | 3084 | Flow Diversion | 610320 | Bethune Point Plants # 1 | 880,132 | Treatment | 880,132 | - | - | - |
| 847 | 3075 | Pump | 610340 | Central Maintenance | 3,000 | Transmission | - | 3,000 | - | - |
| 848 | 3076 | Pump #2 | 610340 | Central Maintenance | 3,000 | Transmission | - | 3,000 | - | - |
| 849 | 4865 | Design Fees | 610360 | Sanitary Sewer Maint | 33,856 | Indirectcost | - | - | - | 33,856 |
| 850 | 4765 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 616,594 | Pipe | - | 201,823 | 414,770 | - |
| 851 | 4766 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 81,864 | Pipe | - | 26,796 | 55,068 | - |
| 852 | 4767 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 40,138 | Pipe | - | 13,138 | 27,000 | - |
| 853 | 4768 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 68,310 | Pipe | - | 22,359 | 45,951 | - |
| 854 | 4769 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 32,477 | Pipe | - | 10,630 | 21,847 | - |
| 855 | 4770 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 152,609 | Pipe | - | 49,952 | 102,657 | - |
| 856 | 4771 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 11,252 | Pipe | - | 3,683 | 7,569 | - |
| 857 | 4772 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 137,872 | Pipe | - | 45,128 | 92,744 | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 858 | 4773 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 35,156 | Pipe | - | 11,507 | 23,649 | - |
| 859 | 4774 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 82,142 | Pipe | - | 26,887 | 55,255 | - |
| 860 | 4775 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 187,929 | Pipe | - | 61,513 | 126,416 | - |
| 861 | 4777 | Force Main Fr Lifeplant | 900111 | Infrastructure Assets - Utilities | 476,092 | Forcemain | - | 468,137 | 7,955 | - |
| 862 | 3132 | Gravity System | 610330 | Regional Wastwtr Plants # 2 | 8,393 | Treatment | 8,393 | - | - | - |
| 863 | 3085 | Air Diffuser Tank #3 | 610340 | Central Maintenance | 26,218 | Transmission | - | 26,218 | - | - |
| 864 | 3086 | Air Diffusser Tank #2 | 610340 | Central Maintenance | 26,218 | Transmission | - | 26,218 | - | - |
| 865 | 3088 | Auto Flow Contr Valve2 | 610340 | Central Maintenance | 4,148 | Transmission | - | 4,148 | - | - |
| 866 | 3089 | Wet Well Odor Control | 610340 | Central Maintenance | 44,302 | Transmission | - | 44,302 | - | - |
| 867 | 3090 | Tank #3 Odor Control | 610340 | Central Maintenance | 36,301 | Transmission | - | 36,301 | - | - |
| 868 | 3091 | Odor Control Tank #2 | 610340 | Central Maintenance | 36,301 | Transmission | - | 36,301 | - | - |
| 869 | 3092 | Screw Pump W/Lube #1 | 610340 | Central Maintenance | 25,650 | Transmission | - | 25,650 | - | - |
| 870 | 3093 | Screw Pump With Lube #2 | 610340 | Central Maintenance | 25,650 | Transmission | - | 25,650 | - | - |
| 871 | 3094 | Screw Pump With Lube #3 | 610340 | Central Maintenance | 25,650 | Transmission | - | 25,650 | - | - |
| 872 | 3095 | Tramount Day Tank Systm | 610340 | Central Maintenance | 1,177 | Transmission | - | 1,177 | - | - |
| 873 | 3096 | Generator 724 Hp Kato | 610340 | Central Maintenance | 54,471 | Transmission | - | 54,471 | - | - |
| 874 | 3097 | Auto Transfer Switch | 610340 | Central Maintenance | 10,092 | Transmission | - | 10,092 | - | - |
| 875 | 3100 | Blower #1 | 610340 | Central Maintenance | 23,446 | Transmission | - | 23,446 | - | - |
| 876 | 3101 | Blower #2 | 610340 | Central Maintenance | 23,446 | Transmission | - | 23,446 | - | - |
| 877 | 3102 | Blower #3 | 610340 | Central Maintenance | 23,446 | Transmission | - | 23,446 | - | - |
| 878 | 3104 | Auto Control Valve | 610340 | Central Maintenance | 2,204 | Transmission | - | 2,204 | - | - |
| 879 | 3107 | Exhaust Fan | 610340 | Central Maintenance | 3,196 | Transmission | - | 3,196 | - | - |
| 880 | 3109 | Instrumentation Control | 610340 | Central Maintenance | 145,810 | Transmission | - | 145,810 | - | - |
| 881 | 3116 | Bridge Train &2Tonhoist | 610340 | Central Maintenance | 12,445 | Transmission | - | 12,445 | - | - |
| 882 | 3117 | Pump # 3 | 610340 | Central Maintenance | 19,507 | Transmission | - | 19,507 | - | - |
| 883 | 3118 | Pump # 2 | 610340 | Central Maintenance | 19,507 | Transmission | - | 19,507 | - | - |
| 884 | 3119 | Pump # 1 | 610340 | Central Maintenance | 19,507 | Transmission | - | 19,507 | - | - |
| 885 | 3120 | Exhaust Fan | 610340 | Central Maintenance | 3,196 | Transmission | - | 3,196 | - | - |
| 886 | 3125 | Mechancial Bar Screen | 610340 | Central Maintenance | 48,278 | Transmission | - | 48,278 | - | - |
| 887 | 3130 | Flow Transmitter | 610340 | Central Maintenance | 1,671 | Transmission | - | 1,671 | - | - |
| 888 | 3087 | Auto Flow Contr Valve#1 | 610340 | Central Maintenance | 4,148 | Transmission | - | 4,148 | - | - |
| 889 | 4756 | Airport Trunk Phase I | 900111 | Infrastructure Assets - Utilities | 82,778 | Pipe | - | 27,095 | 55,683 | - |
| 890 | 4779 | Gravity Sewer Line | 900111 | Infrastructure Assets - Utilities | 662,237 | Gravity | - | 48,180 | 614,057 | - |
| 891 | 4780 | Force Main To Airport | 900111 | Infrastructure Assets - Utilities | 85,941 | Forcemain | - | 84,505 | 1,436 | - |
| 892 | 4781 | Force Main To Airport | 900111 | Infrastructure Assets - Utilities | 161,561 | Forcemain | - | 158,862 | 2,700 | - |
| 893 | 4691 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 12,628 | Pipe | - | 4,133 | 8,494 | - |
| 894 | 4692 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 12,448 | Pipe | - | 4,075 | 8,374 | - |
| 895 | 4703 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 387,936 | Pipe | - | 126,979 | 260,957 | - |
| 896 | 3055 | Sludge Transfer Pump-Able | 610320 | Bethune Point Plants # 1 | 90,953 | Treatment | 90,953 | - | - | - |
| 897 | 3056 | Sludge Transfer Pump-Able | 610320 | Bethune Point Plants # 1 | 90,953 | Treatment | 90,953 | - | - | - |
| 898 | 4704 | 24 Mj Gate Valve Influent Line | 610320 | Bethune Point Plants # 1 | 4,325 | Treatment | 4,325 | - | - | - |
| 899 | 4693 | Gravity Sewer Line | 900111 | Infrastructure Assets - Utilities | 289,941 | Gravity | - | 21,094 | 268,847 | - |
| 900 | 2669 | 4 Pump W/3Hp 1200 Rpm | 610340 | Central Maintenance | 2,313 | Transmission | - | 2,313 | - | - |
| 901 | 2670 | 4 Pump W/3Hp 1200Rpm | 610340 | Central Maintenance | 2,313 | Transmission | - | 2,313 | - | - |
| 902 | 2702 | 4 Pump W/3Hp 1200Rpm | 610340 | Central Maintenance | 2,313 | Transmission | - | 2,313 | - | - |
| 903 | 2703 | 4 Pump W/3Hb 1200 Rpm | 610340 | Central Maintenance | 2,313 | Transmission | - | 2,313 | - | - |
| 904 | 2796 | Pump T3A3B Gorman Rupp | 610340 | Central Maintenance | 1,463 | Transmission | - | 1,463 | - | - |
| 905 | 2797 | Pump T3A3B Gorman Rupp | 610340 | Central Maintenance | 1,463 | Transmission | - | 1,463 | - | - |
| 906 | 2731 | Impeller | 610340 | Central Maintenance | 1,186 | Transmission | - | 1,186 | - | - |
| 907 | 2799 | Pump Gorman Rupp T3A38 | 610340 | Central Maintenance | 1,456 | Transmission | - | 1,456 | - | - |
| 908 | 2800 | Pump Gorman Rupp T3A387 | 610340 | Central Maintenance | 1,456 | Transmission | - | 1,456 | - | - |
| 909 | 4695 | Sewer Force Main | 900111 | Infrastructure Assets - Utilities | 99,871 | Forcemain | - | 98,202 | 1,669 | - |
| 910 | 4696 | Gravity Sewer Line | 900111 | Infrastructure Assets - Utilities | 190,277 | Gravity | - | 13,843 | 176,434 | - |
| 911 | 2965 | Thickner Mechanism | 610320 | Bethune Point Plants # 1 | 239,111 | Treatment | 239,111 | - | - | - |
| 912 | 2966 | Pump Screw | 610320 | Bethune Point Plants # 1 | 29,889 | Treatment | 29,889 | - | - | - |
| 913 | 2967 | Blower | 610320 | Bethune Point Plants # 1 | 21,520 | Treatment | 21,520 | - | - | - |
| 914 | 2970 | Pump Scum | 610320 | Bethune Point Plants # 1 | 2,391 | Treatment | 2,391 | - | - | - |
| 915 | 2981 | Air Compressor | 610320 | Bethune Point Plants # 1 | 3,283 | Treatment | 3,283 | - | - | - |
| 916 | 2964 | Tank Polymer Storage | 610330 | Regional Wastwtr Plants # 2 | 7,173 | Treatment | 7,173 | - | - | - |
| 917 | 2757 | Pump #3 5413 W/Mechseal | 610340 | Central Maintenance | 3,378 | Transmission | - | 3,378 | - | - |
| 918 | 2786 | Pump 5542 Vert Non Clog | 610340 | Central Maintenance | 3,340 | Transmission | - | 3,340 | - | - |
| 919 | 2787 | Pump 5442 Vert Non Clog | 610340 | Central Maintenance | 3,340 | Transmission | - | 3,340 | - | - |
| 920 | 4581 | Lines Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 3,297 | Pipe | - | 1,079 | 2,218 | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 921 | 4582 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 9,764 | Pipe | - | 3,196 | 6,568 | - |
| 922 | 4583 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 1,506 | Pipe | - | 493 | 1,013 | - |
| 923 | 4585 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 43,651 | Pipe | - | 14,288 | 29,363 | - |
| 924 | 4586 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 36,667 | Pipe | - | 12,002 | 24,665 | - |
| 925 | 4587 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 20,952 | Pipe | - | 6,858 | 14,094 | - |
| 926 | 4588 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 13,968 | Pipe | - | 4,572 | 9,396 | - |
| 927 | 4589 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 59,365 | Pipe | - | 19,431 | 39,934 | - |
| 928 | 4590 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 6,750 | Pipe | - | 2,209 | 4,541 | - |
| 929 | 4591 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 6,750 | Pipe | - | 2,209 | 4,541 | - |
| 930 | 2666 | Pump 7 1/2Hp Smith&Love | 610340 | Central Maintenance | 4,375 | Transmission | - | 4,375 | - | - |
| 931 | 2667 | Pump 7 1/2Hp Smith&Love | 610340 | Central Maintenance | 4,375 | Transmission | - | 4,375 | - | - |
| 932 | 2688 | Pump 5Hp Biltogether Fm | 610340 | Central Maintenance | 2,668 | Transmission | - | 2,668 | - | - |
| 933 | 2689 | Pump 5Hp Biltogether Fm | 610340 | Central Maintenance | 2,668 | Transmission | - | 2,668 | - | - |
| 934 | 2741 | Pump 7 1/2Hp Smith&Love | 610340 | Central Maintenance | 4,375 | Transmission | - | 4,375 | - | - |
| 935 | 2742 | Pump 7 1/2Hp Smith&Love | 610340 | Central Maintenance | 4,375 | Transmission | - | 4,375 | - | - |
| 936 | 2942 | Lift Station No 62 | 610340 | Central Maintenance | 118,378 | Transmission | - | 118,378 | - | - |
| 937 | 2948 | Lift Station No 69 | 610340 | Central Maintenance | 142,899 | Transmission | - | 142,899 | - | - |
| 938 | 4490 | 18Force Main Beville | 900111 | Infrastructure Assets - Utilities | 386,287 | Transmission | - | 386,287 | - | - |
| 939 | 4492 | Sewer Mason & B France | 900111 | Infrastructure Assets - Utilities | 376,733 | Pipe | - | 123,312 | 253,420 | - |
| 940 | 2711 | Pump Fairbnk Morse 10Hp | 610340 | Central Maintenance | 2,217 | Transmission | - | 2,217 | - | - |
| 941 | 2712 | Pump Fairbnk Morse 10Hp | 610340 | Central Maintenance | 2,217 | Transmission | - | 2,217 | - | - |
| 942 | 2715 | Pump Fairbnk Morse 4 | 610340 | Central Maintenance | 2,975 | Transmission | - | 2,975 | - | - |
| 943 | 2717 | Pump Fairbnk Morse 4 | 610340 | Central Maintenance | 2,975 | Transmission | - | 2,975 | - | - |
| 944 | 2724 | Pump Fairbnk Morse 5413 | 610340 | Central Maintenance | 2,854 | Transmission | - | 2,854 | - | - |
| 945 | 2725 | Pump Fairbnk Morse 5413 | 610340 | Central Maintenance | 2,854 | Transmission | - | 2,854 | - | - |
| 946 | 2749 | Pump Fairbnk Morse 4 | 610340 | Central Maintenance | 2,359 | Transmission | - | 2,359 | - | - |
| 947 | 2750 | Pump Fairbnk Morse 4 | 610340 | Central Maintenance | 2,284 | Transmission | - | 2,284 | - | - |
| 948 | 2755 | Pump Fairbnk Morse 4 | 610340 | Central Maintenance | 2,975 | Transmission | - | 2,975 | - | - |
| 949 | 2773 | Pump Fairbnk Morse 4 | 610340 | Central Maintenance | 2,975 | Transmission | - | 2,975 | - | - |
| 950 | 2784 | Electrical Service | 610340 | Central Maintenance | 1,320 | Transmission | - | 1,320 | - | - |
| 951 | 2946 | Flowermeter #1203 Dbs | 610340 | Central Maintenance | 2,995 | Collection | - | - | 2,995 | - |
| 952 | 4337 | Lines;Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 29,826 | Pipe | - | 9,762 | 20,063 | - |
| 953 | 2524 | Filter;Stainless -Rebuilt | 610320 | Bethune Point Plants # 1 | 2,427 | Treatment | 2,427 | - | - | - |
| 954 | 2897 | Outfall To Halifax Riv | 610330 | Regional Wastwtr Plants # 2 | 1,450,477 | Treatment | 1,450,477 | - | - | - |
| 955 | 2674 | Lift Station No 5 | 610340 | Central Maintenance | 514,597 | Transmission | - | 514,597 | - | - |
| 956 | 2885 | Force Main | 900111 | Infrastructure Assets - Utilities | 5,228,689 | Forcemain | - | 5,141,322 | 87,367 | - |
| 957 | 2886 | Force Main | 900111 | Infrastructure Assets - Utilities | 2,689,552 | Forcemain | - | 2,644,612 | 44,940 | - |
| 958 | 2889 | Microscope; Stereoscopic | 610150 | Regulatory Compliance | 1,272 | Treatment | 1,272 | - | - | - |
| 959 | 2572 | Hoist; 3 Ton | 610330 | Regional Wastwtr Plants # 2 | 7,539 | Treatment | 7,539 | - | - | - |
| 960 | 2601 | Transformer;Power 205Lb | 610330 | Regional Wastwtr Plants # 2 | 1,633 | Treatment | 1,633 | - | - | - |
| 961 | 4246 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 262,323 | Pipe | - | 85,864 | 176,460 | - |
| 962 | 4247 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 16,266 | Pipe | - | 5,324 | 10,942 | - |
| 963 | 2823 | Impeller W/Suct Ls09 | 610340 | Central Maintenance | 1,650 | Transmission | - | 1,650 | - | - |
| 964 | 2825 | Pump; Gorman #2 Ls#51 | 610340 | Central Maintenance | 1,447 | Transmission | - | 1,447 | - | - |
| 965 | 3664 | Clarifier #2 | 610320 | Bethune Point Plants # 1 | 1,807 | Treatment | 1,807 | - | - | - |
| 966 | 4104 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 12,197 | Pipe | - | 3,992 | 8,204 | - |
| 967 | 4106 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 12,922 | Pipe | - | 4,229 | 8,692 | - |
| 968 | 4163 | Sewer Interceptor | 900111 | Infrastructure Assets - Utilities | 315,399 | Pipe | - | 103,236 | 212,163 | - |
| 969 | 4095 | Main; Force; Wright St | 900111 | Infrastructure Assets - Utilities | 28,455 | Forcemain | - | 27,980 | 475 | - |
| 970 | 2839 | Pump; Fm 700Gpm Ls#18 | 610340 | Central Maintenance | 2,536 | Transmission | - | 2,536 | - | - |
| 971 | 2840 | Pump; Fm 500Gpm Ls# 17 | 610340 | Central Maintenance | 2,536 | Transmission | - | 2,536 | - | - |
| 972 | 2841 | Pump; Fm 700Gpm Ls# 18 | 610340 | Central Maintenance | 2,536 | Transmission | - | 2,536 | - | - |
| 973 | 3840 | Lines; Sanitary; Sewer | 900111 | Infrastructure Assets - Utilities | 193,979 | Pipe | - | 63,493 | 130,486 | - |
| 974 | 3841 | Lines; Sanitary; Sewer | 900111 | Infrastructure Assets - Utilities | 15,060 | Pipe | - | 4,929 | 10,131 | - |
| 975 | 3842 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 3,383 | Pipe | - | 1,107 | 2,276 | - |
| 976 | 4103 | Main; Force; Shangri-La | 900111 | Infrastructure Assets - Utilities | 7,366 | Forcemain | - | 7,243 | 123 | - |
| 977 | 2824 | Pump; Fm 5413B Ls21 | 610340 | Central Maintenance | 1,950 | Transmission | - | 1,950 | - | - |
| 978 | 2810 | Pump #1; Lift Sta #21 | 610340 | Central Maintenance | 1,142 | Transmission | - | 1,142 | - | - |
| 979 | 2746 | Lift Station No 30 | 610340 | Central Maintenance | 9,000 | Transmission | - | 9,000 | - | - |
| 980 | 3937 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 30,648 | Pipe | - | 10,032 | 20,617 | - |
| 981 | 3938 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 36,014 | Pipe | - | 11,788 | 24,226 | - |
| 982 | 2538 | Control Building | 610320 | Bethune Point Plants # 1 | 6,121 | Treatment | 6,121 | - | - | - |
| 983 | 2805 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 10,581 | Pipe | - | 3,463 | 7,118 | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 984 | 3935 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 309,860 | Pipe | - | 101,423 | 208,437 | - |
| 985 | 3936 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 4,456 | Pipe | - | 1,459 | 2,998 | - |
| 986 | 2795 | Lift Station No 52 | 610340 | Central Maintenance | 1,499 | Transmission | - | 1,499 | - | - |
| 987 | 2798 | Lift Station No 53 | 610340 | Central Maintenance | 1,944 | Transmission | - | 1,944 | - | - |
| 988 | 2461 | Generator Aux #2 | 610320 | Bethune Point Plants # 1 | 48,000 | Treatment | 48,000 | - | - | - |
| 989 | 3933 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 16,818 | Pipe | - | 5,505 | 11,313 | - |
| 990 | 3934 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 2,481 | Pipe | - | 812 | 1,669 | - |
| 991 | 2511 | Clarifier; #3 | 610320 | Bethune Point Plants # 1 | 54,839 | Treatment | 54,839 | - | - | - |
| 992 | 3929 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 163,790 | Pipe | - | 53,612 | 110,178 | - |
| 993 | 3930 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 58,291 | Pipe | - | 19,080 | 39,211 | - |
| 994 | 3931 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 19,810 | Pipe | - | 6,484 | 13,326 | - |
| 995 | 3932 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 102,370 | Pipe | - | 33,508 | 68,862 | - |
| 996 | 2793 | Lift Station No 48 | 610340 | Central Maintenance | 32,331 | Transmission | - | 32,331 | - | - |
| 997 | 3927 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 90,485 | Pipe | - | 29,618 | 60,868 | - |
| 998 | 3928 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 3,468 | Pipe | - | 1,135 | 2,333 | - |
| 999 | 2785 | Lift Station No 44 | 610340 | Central Maintenance | 17,071 | Transmission | - | 17,071 | - | - |
| 1000 | 2788 | Lift Station No 45 | 610340 | Central Maintenance | 40,904 | Transmission | - | 40,904 | - | - |
| 1001 | 3926 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 54,794 | Pipe | - | 17,935 | 36,859 | - |
| 1002 | 3924 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 56,668 | Pipe | - | 18,548 | 38,119 | - |
| 1003 | 3925 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 776,062 | Pipe | - | 254,021 | 522,041 | - |
| 1004 | 3921 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 314,232 | Pipe | - | 102,854 | 211,378 | - |
| 1005 | 3922 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 131,345 | Pipe | - | 42,992 | 88,353 | - |
| 1006 | 3923 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 30,272 | Pipe | - | 9,909 | 20,364 | - |
| 1007 | 3917 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 428,706 | Pipe | - | 140,324 | 288,382 | - |
| 1008 | 3918 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 100,300 | Pipe | - | 32,830 | 67,470 | - |
| 1009 | 3919 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 1,174 | Pipe | - | 384 | 790 | - |
| 1010 | 3920 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 15,274 | Pipe | - | 5,000 | 10,275 | - |
| 1011 | 2777 | Lift Station No 41 | 610340 | Central Maintenance | 28,654 | Transmission | - | 28,654 | - | - |
| 1012 | 3914 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 189,116 | Pipe | - | 61,901 | 127,214 | - |
| 1013 | 3915 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 31,117 | Pipe | - | 10,185 | 20,932 | - |
| 1014 | 3916 | Lines; Sanitary Sewers | 900111 | Infrastructure Assets - Utilities | 11,396 | Pipe | - | 3,730 | 7,666 | - |
| 1015 | 2740 | Lift Station No 28 | 610340 | Central Maintenance | 26,844 | Transmission | - | 26,844 | - | - |
| 1016 | 2539 | Line; Outfall | 900111 | Infrastructure Assets - Utilities | 46,779 | Pipe | - | 15,312 | 31,467 | - |
| 1017 | 3808 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 28,882 | Pipe | - | 9,454 | 19,429 | - |
| 1018 | 3912 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 83,233 | Pipe | - | 27,244 | 55,989 | - |
| 1019 | 2521 | Blower; #2 | 610320 | Bethune Point Plants # 1 | 30,333 | Treatment | 30,333 | - | - | - |
| 1020 | 2523 | Blower; #1 | 610320 | Bethune Point Plants # 1 | 29,628 | Treatment | 29,628 | - | - | - |
| 1021 | 2537 | Control Building | 610320 | Bethune Point Plants # 1 | 172,977 | Treatment | 172,977 | - | - | - |
| 1022 | 2540 | Chamber; Cl2; Contact | 610320 | Bethune Point Plants # 1 | 12,572 | Treatment | 12,572 | - | - | - |
| 1023 | 2812 | Aeration Tank #3A | 610320 | Bethune Point Plants # 1 | 15,689 | Treatment | 15,689 | - | - | - |
| 1024 | 2536 | Force; Main; Waste;Lime | 900111 | Infrastructure Assets - Utilities | 56,380 | Forcemain | - | 55,437 | 942 | - |
| 1025 | 2722 | Lift Station No 19 | 610340 | Central Maintenance | 8,966 | Transmission | - | 8,966 | - | - |
| 1026 | 3909 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 966,556 | Pipe | - | 316,373 | 650,183 | - |
| 1027 | 3910 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 141,195 | Pipe | - | 46,216 | 94,979 | - |
| 1028 | 3911 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 20,000 | Pipe | - | 6,546 | 13,454 | - |
| 1029 | 2690 | Lift Station No 7 | 610340 | Central Maintenance | 18,281 | Transmission | - | 18,281 | - | - |
| 1030 | 2693 | Lift Station No 8 | 610340 | Central Maintenance | 22,890 | Transmission | - | 22,890 | - | - |
| 1031 | 2704 | Lift Station No 12 | 610340 | Central Maintenance | 22,215 | Transmission | - | 22,215 | - | - |
| 1032 | 2774 | Lift Station No 40 | 610340 | Central Maintenance | 29,938 | Transmission | - | 29,938 | - | - |
| 1033 | 2701 | Lift Station No 11 | 610340 | Central Maintenance | 38,536 | Transmission | - | 38,536 | - | - |
| 1034 | 3906 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 251,367 | Pipe | - | 82,277 | 169,090 | - |
| 1035 | 3907 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 74,231 | Pipe | - | 24,297 | 49,934 | - |
| 1036 | 3908 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 87,812 | Pipe | - | 28,743 | 59,069 | - |
| 1037 | 2687 | Lift Station No 6 | 610340 | Central Maintenance | 12,078 | Transmission | - | 12,078 | - | - |
| 1038 | 3905 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 63,471 | Pipe | - | 20,775 | 42,696 | - |
| 1039 | 2694 | Lift Station No 9 | 610340 | Central Maintenance | 16,849 | Transmission | - | 16,849 | - | - |
| 1040 | 3904 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 160,035 | Pipe | - | 52,383 | 107,653 | - |
| 1041 | 3903 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 121,427 | Pipe | - | 39,745 | 81,681 | - |
| 1042 | 3913 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 50,982 | Pipe | - | 16,688 | 34,295 | - |
| 1043 | 2705 | Lift Station No 14 | 610340 | Central Maintenance | 4,209 | Transmission | - | 4,209 | - | - |
| 1044 | 3901 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 181,024 | Pipe | - | 59,253 | 121,772 | - |
| 1045 | 3902 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 97,098 | Pipe | - | 31,782 | 65,316 | - |
| 1046 | 2708 | Lift Station No 15 | 610340 | Central Maintenance | 15,319 | Transmission | - | 15,319 | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 1047 | 2512 | Reuse Tank; West | 610320 | Bethune Point Plants # 1 | 31,160 | Treatment | 31,160 | - | - | - |
| 1048 | 2513 | Reuse Tank; East | 610320 | Bethune Point Plants # 1 | 31,160 | Treatment | 31,160 | - | - | - |
| 1049 | 3900 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 19,548 | Pipe | - | 6,398 | 13,150 | - |
| 1050 | 2671 | Lift Station No 5 | 610340 | Central Maintenance | 10,835 | Transmission | - | 10,835 | - | - |
| 1051 | 3898 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 89,936 | Pipe | - | 29,438 | 60,498 | - |
| 1052 | 3899 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 22,193 | Pipe | - | 7,264 | 14,929 | - |
| 1053 | 2723 | Lift Station No 20 | 610340 | Central Maintenance | 16,955 | Transmission | - | 16,955 | - | - |
| 1054 | 3897 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 62,241 | Pipe | - | 20,373 | 41,868 | - |
| 1055 | 3895 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 59,994 | Pipe | - | 19,637 | 40,356 | - |
| 1056 | 3896 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 52,582 | Pipe | - | 17,211 | 35,371 | - |
| 1057 | 2735 | Lift Station No 23 | 610340 | Central Maintenance | 15,654 | Transmission | - | 15,654 | - | - |
| 1058 | 2763 | Lift Station No 36 | 610340 | Central Maintenance | 19,023 | Transmission | - | 19,023 | - | - |
| 1059 | 3894 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 21,907 | Pipe | - | 7,171 | 14,736 | - |
| 1060 | 3890 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 900,000 | Pipe | - | 294,588 | 605,412 | - |
| 1061 | 3891 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 900,000 | Pipe | - | 294,588 | 605,412 | - |
| 1062 | 3892 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 900,000 | Pipe | - | 294,588 | 605,412 | - |
| 1063 | 3893 | Lines; Sanitary Sewer | 900111 | Infrastructure Assets - Utilities | 75,120 | Pipe | - | 24,588 | 50,532 | - |
| 1064 | 2709 | Lift Station N0 16 | 610340 | Central Maintenance | 3,578 | Transmission | - | 3,578 | - | - |
| 1065 | 2728 | Lift Station No 22 | 610340 | Central Maintenance | 2,226 | Transmission | - | 2,226 | - | - |
| 1066 | 2736 | Lift Station No 27 | 610340 | Central Maintenance | 6,498 | Transmission | - | 6,498 | - | - |
| 1067 | 2747 | Lift Station No 31 | 610340 | Central Maintenance | 10,734 | Transmission | - | 10,734 | - | - |
| 1068 | 2752 | Lift Station No 32 | 610340 | Central Maintenance | 6,498 | Transmission | - | 6,498 | - | - |
| 1069 | 2766 | Lift Station No 37 | 610340 | Central Maintenance | 2,805 | Transmission | - | 2,805 | - | - |
| 1070 | 2767 | Lift Station No 38 | 610340 | Central Maintenance | 4,315 | Transmission | - | 4,315 | - | - |
| 1071 | 2769 | Lift Station No 39 | 610340 | Central Maintenance | 6,498 | Transmission | - | 6,498 | - | - |
| 1072 | | Total Row Equipment | | | $ 72,550,725 | | $ 30,760,773 | $ 27,282,841 | $ 13,907,353 | $ 599,757 |
| 1073 | | **Improvements - I411** | | | | | | | | |
| 1074 | 19510 | Isb Sanitary Sewer Force Main - Phase 1 | 900111 | Infrastructure Assets - Utilities | $ 454,341 | Forcemain | $ - | $ 446,749 | $ 7,592 | $ - |
| 1075 | 19511 | Madison Ave Insituform | 900111 | Infrastructure Assets - Utilities | 11,111 | Pipe | - | 3,637 | 7,474 | - |
| 1076 | 19530 | Orange Ave Roadway Improvements | 900111 | Infrastructure Assets - Utilities | 3,179,140 | Transmission | - | 3,179,140 | - | - |
| 1077 | 19533 | Lift Station 10 Capitalized Interest | 900111 | Infrastructure Assets - Utilities | 422,546 | Transmission | - | 422,546 | - | - |
| 1078 | 19333 | Thomasson Ave Water & Sewer Improvements | 900111 | Infrastructure Assets - Utilities | 46,638 | Pipe | - | 15,266 | 31,373 | - |
| 1079 | 19327 | Gravity Sewer & Reclaimed Water System | 900111 | Infrastructure Assets - Utilities | 186,692 | Gravity | - | 13,582 | 173,109 | - |
| 1080 | 19234 | Lift Station 9 | 610340 | Central Maintenance | 829,373 | Transmission | - | 829,373 | - | - |
| 1081 | 19202 | I-95 Utility Reinforcement | 900111 | Infrastructure Assets - Utilities | 111,770 | Pipe | - | 36,584 | 75,185 | - |
| 1082 | 19240 | Lift Station 10 | 610340 | Central Maintenance | 19,666 | Transmission | - | 19,666 | - | - |
| 1083 | 19081 | Lift Station 10 | 610340 | Central Maintenance | 12,093,714 | Transmission | - | 12,093,714 | - | - |
| 1084 | 19044 | Lift Station No. 2 | 610340 | Central Maintenance | 676,733 | Transmission | - | 676,733 | - | - |
| 1085 | 19060 | Mason Ave Utility Improvements | 900111 | Infrastructure Assets - Utilities | 89,295 | Pipe | - | 29,228 | 60,067 | - |
| 1086 | 18773 | Lift Station - City Island | 610340 | Central Maintenance | 233,052 | Transmission | - | 233,052 | - | - |
| 1087 | 17498 | Ras/Was Vfd Unit | 610320 | Bethune Point Plants # 1 | 220,000 | Treatment | 220,000 | - | - | - |
| 1088 | 17227 | Upgrade To Tv Inspection System | 610350 | Wastewater Tv Inspection | 60,729 | Treatment | 60,729 | - | - | - |
| 1089 | 17228 | Ridgewood Ave Sewer / Watermain Improvement | 900111 | Infrastructure Assets - Utilities | 75,668 | Pipe | - | 24,768 | 50,900 | - |
| 1090 | 17055 | Westside Regional Ultraviolet Disinfection Facilities Improvement | 610330 | Regional Wastwtr Plants # 2 | 5,629,252 | Treatment | 5,629,252 | - | - | - |
| 1091 | 17059 | North Williamson Boulevard - Phase 2 & Clyde Morris | 900111 | Infrastructure Assets - Utilities | 552,545 | Pipe | - | 180,859 | 371,686 | - |
| 1092 | 17101 | South Peninsula Sewer Improvement | 900111 | Infrastructure Assets - Utilities | 8,160,644 | Pipe | - | 2,671,142 | 5,489,502 | - |
| 1093 | 17060 | Highridge Eastates Water And Sewer Improvement / Williamson | 900111 | Infrastructure Assets - Utilities | 726,901 | Pipe | - | 237,929 | 488,972 | - |
| 1094 | 17058 | Sewer Force Main Lpga | 900111 | Infrastructure Assets - Utilities | 1,694,473 | Forcemain | - | 1,666,160 | 28,313 | - |
| 1095 | 17061 | Highridge & S. Williamson Water & Sewer Improvement Isb/Peninsula/Atlantic | 900111 | Infrastructure Assets - Utilities | 51,475 | Pipe | - | 16,849 | 34,626 | - |
| 1096 | 16506 | W. Regional W/S Sys Impr | 610330 | Regional Wastwtr Plants # 2 | 1,304,499 | Treatment | 1,304,499 | - | - | - |
| 1097 | 16253 | 200 Ft. Of Pipe 8" Hdpe Pipe | 900111 | Infrastructure Assets - Utilities | 5,648 | Pipe | - | 1,849 | 3,799 | - |
| 1098 | 16200 | Pipe & Fitting Upgrade | 900111 | Infrastructure Assets - Utilities | 2,900 | Pipe | - | 949 | 1,951 | - |
| 1099 | 16505 | W&S Water System Improv. Isb To Penninsula | 900111 | Infrastructure Assets - Utilities | 482,412 | Pipe | - | 157,903 | 324,509 | - |
| 1100 | 16500 | School Street Water & Sewer Improvements | 900111 | Infrastructure Assets - Utilities | 82,600 | Pipe | - | 27,037 | 55,563 | - |
| 1101 | 16040 | Ridgewood Sewer Main | 900111 | Infrastructure Assets - Utilities | 75,645 | Pipe | - | 24,760 | 50,885 | - |
| 1102 | 16013 | Ridgewood Sewer System Improvement | 900111 | Infrastructure Assets - Utilities | 60,264 | Pipe | - | 19,726 | 40,538 | - |
| 1103 | 16064 | Ridgewood Sewer System | 900111 | Infrastructure Assets - Utilities | 1,184,331 | Pipe | - | 387,655 | 796,676 | - |
| 1104 | 16063 | Ridgewood Sewer System Improvement | 900111 | Infrastructure Assets - Utilities | 24,998 | Pipe | - | 8,182 | 16,816 | - |
| 1105 | 15885 | Dunn Avenue Extension | 900111 | Infrastructure Assets - Utilities | 249,293 | Pipe | - | 81,599 | 167,695 | - |
| 1106 | 15584 | Sewer & Stormwater | 900111 | Infrastructure Assets - Utilities | 189,717 | Pipe | - | 62,098 | 127,619 | - |
| 1107 | 16014 | Ridgewood Sewer System Improvement | 900111 | Infrastructure Assets - Utilities | 1,745,579 | Pipe | - | 571,363 | 1,174,216 | - |
| 1108 | 16015 | Sewer Line Extension Ridgewood | 900111 | Infrastructure Assets - Utilities | 27,669 | Pipe | - | 9,057 | 18,612 | - |
| 1109 | 14474 | Parking Area Sw Re-Use Bldg | 610330 | Regional Wastwtr Plants # 2 | 28,790 | Treatment | 28,790 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 1110 | 14360 | Parking Lot Reuse | 610330 | Regional Wastwtr Plants # 2 | 14,300 | Treatment | 14,300 | - | - | - |
| 1111 | 14795 | Storm Drainage | 610330 | Regional Wastwtr Plants # 2 | 564,109 | Treatment | 564,109 | - | - | - |
| 1112 | 14796 | Road Improvements | 610330 | Regional Wastwtr Plants # 2 | 1,508,617 | Treatment | 1,508,617 | - | - | - |
| 1113 | 14283 | Fence 108' | 610340 | Central Maintenance | 1,756 | Transmission | - | 1,756 | - | - |
| 1114 | 12907 | Fence; Dark Green Vinyl; Bp | 610320 | Bethune Point Plants # 1 | 11,454 | Treatment | 11,454 | - | - | - |
| 1115 | 12865 | Fence; Marion St Employee P | 610340 | Central Maintenance | 1,508 | Transmission | - | 1,508 | - | - |
| 1116 | 12851 | 2 Deepwell @ 63'(Hook-Up | 610340 | Central Maintenance | 1,635 | Transmission | - | 1,635 | - | - |
| 1117 | 12850 | 4 Deepwell | 610340 | Central Maintenance | 1,206 | Transmission | - | 1,206 | - | - |
| 1118 | 12174 | Gate & Gate Operator | 610340 | Central Maintenance | 2,800 | Transmission | - | 2,800 | - | - |
| 1119 | 12843 | Awning; Connecting (2) Buil | 610150 | Regulatory Compliance | 1,599 | Treatment | 1,599 | - | - | - |
| 1120 | 12846 | 2 Deep Well @Indian Lake R | 610340 | Central Maintenance | 1,236 | Transmission | - | 1,236 | - | - |
| 1121 | 12819 | Fence; Ls# 6' 9-Guage | 610340 | Central Maintenance | 2,279 | Transmission | - | 2,279 | - | - |
| 1122 | 12775 | Fence; 6' Chain Link; 119'; | 610330 | Regional Wastwtr Plants # 2 | 1,685 | Treatment | 1,685 | - | - | - |
| 1123 | 12768 | Wet Well - Colunbia Plaza | 610340 | Central Maintenance | 63,178 | Transmission | - | 63,178 | - | - |
| 1124 | 12756 | Wet Well; Nova Rd | 610340 | Central Maintenance | 21,021 | Transmission | - | 21,021 | - | - |
| 1125 | 12767 | Wet Well - Pelican Bay Sout | 610340 | Central Maintenance | 11,878 | Transmission | - | 11,878 | - | - |
| 1126 | 12737 | Gate Operator | 610320 | Bethune Point Plants # 1 | 4,370 | Treatment | 4,370 | - | - | - |
| 1127 | 12755 | Fencing; Regional Plant | 610330 | Regional Wastwtr Plants # 2 | 19,879 | Treatment | 19,879 | - | - | - |
| 1128 | 12769 | Fence; Bpp | 610320 | Bethune Point Plants # 1 | 9,440 | Treatment | 9,440 | - | - | - |
| 1129 | 12736 | Chain Link Fence 143' | 610320 | Bethune Point Plants # 1 | 1,438 | Treatment | 1,438 | - | - | - |
| 1130 | 12675 | Electrical Service To Lift | 610340 | Central Maintenance | 8,382 | Transmission | - | 8,382 | - | - |
| 1131 | 10891 | Lift Station No 54 | 610340 | Central Maintenance | 68,394 | Transmission | - | 68,394 | - | - |
| 1132 | 10892 | Fence - Lift Station #54 | 610340 | Central Maintenance | 1,000 | Transmission | - | 1,000 | - | - |
| 1133 | 10893 | Paving - Lift Station #54 | 610340 | Central Maintenance | 1,000 | Transmission | - | 1,000 | - | - |
| 1134 | 10894 | Landscaping - Lift Station | 610340 | Central Maintenance | 1,000 | Collection | - | - | 1,000 | - |
| 1135 | 12673 | Lift Station No 26 | 610340 | Central Maintenance | 33,697 | Transmission | - | 33,697 | - | - |
| 1136 | 12674 | Paving -Lift Station #26 | 610340 | Central Maintenance | 46,805 | Transmission | - | 46,805 | - | - |
| 1137 | 12685 | Lift Station No 79 | 610340 | Central Maintenance | 38,860 | Transmission | - | 38,860 | - | - |
| 1138 | 12275 | Paving | 610330 | Regional Wastwtr Plants # 2 | 1,725 | Treatment | 1,725 | - | - | - |
| 1139 | 12678 | Lift Station No 81 | 610340 | Central Maintenance | 49,611 | Transmission | - | 49,611 | - | - |
| 1140 | 12679 | Fence -Lift Station #81 | 610340 | Central Maintenance | 1,000 | Transmission | - | 1,000 | - | - |
| 1141 | 12680 | Driveway - Lift Station #81 | 610340 | Central Maintenance | 2,000 | Collection | - | - | 2,000 | - |
| 1142 | 12681 | Landscape - Lift Staton #81 | 610340 | Central Maintenance | 2,000 | Collection | - | - | 2,000 | - |
| 1143 | 12654 | Fence | 610340 | Central Maintenance | 1,277 | Collection | - | - | 1,277 | - |
| 1144 | 12445 | Sprinkler System | 610340 | Central Maintenance | 1,465 | Collection | - | - | 1,465 | - |
| 1145 | 12444 | Chain Link Fence | 610320 | Bethune Point Plants # 1 | 4,565 | Treatment | 4,565 | - | - | - |
| 1146 | 12443 | Fence & Cantilever Gate | 610330 | Regional Wastwtr Plants # 2 | 2,251 | Treatment | 2,251 | - | - | - |
| 1147 | 12441 | Seawall | 610320 | Bethune Point Plants # 1 | 101,473 | Treatment | 101,473 | - | - | - |
| 1148 | 12442 | Landscaping | 610340 | Central Maintenance | 11,280 | Collection | - | - | 11,280 | - |
| 1149 | 12436 | Grassing | 610150 | Regulatory Compliance | 1,654 | Treatment | 1,654 | - | - | - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function: Treatment/Disposal | Transmission | Collection | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|
| 1150 | 12437 | Parking Area | 610150 | Regulatory Compliance | 9,690 | Treatment | 9,690 | - | - | - |
| 1151 | 12438 | Sign; Lighted | 610150 | Regulatory Compliance | 726 | Treatment | 726 | - | - | - |
| 1152 | 12424 | Landscaping | 610340 | Central Maintenance | 4,738 | Collection | - | - | 4,738 | - |
| 1153 | 12425 | Enlarged Pond Area | 610330 | Regional Wastwtr Plants # 2 | 79,540 | Treatment | 79,540 | - | - | - |
| 1154 | 12330 | Site Improvements | 610330 | Regional Wastwtr Plants # 2 | 125,735 | Treatment | 125,735 | - | - | - |
| 1155 | 12388 | Entrance Sign | 610330 | Regional Wastwtr Plants # 2 | 10,376 | Treatment | 10,376 | - | - | - |
| 1156 | 12357 | Electrical Improvements | 610320 | Bethune Point Plants # 1 | 958,825 | Treatment | 958,825 | - | - | - |
| 1157 | 12270 | Fence | 610330 | Regional Wastwtr Plants # 2 | 4,782 | Treatment | 4,782 | - | - | - |
| 1158 | 12274 | Paving | 610330 | Regional Wastwtr Plants # 2 | 167,378 | Treatment | 167,378 | - | - | - |
| 1159 | 12269 | Fence; Chain Link | 610330 | Regional Wastwtr Plants # 2 | 22,105 | Treatment | 22,105 | - | - | - |
| 1160 | 12273 | Paving | 610330 | Regional Wastwtr Plants # 2 | 100,000 | Treatment | 100,000 | - | - | - |
| 1161 | 12164 | Well; 6; Bethune Point | 610320 | Bethune Point Plants # 1 | 1,454 | Treatment | 1,454 | - | - | - |
| 1162 | | Total Row Improvements | | | $ 45,100,275 | | $ 10,972,439 | $ 24,506,399 | $ 9,621,438 | $ - |
| 1163 | | **Vehicles - V411** | | | | | | | | |
| | | Total Adjustments | | | | | | | | |
| | 60024 | DTS Lift Station | 610330 | Regional Wastwtr Plants # 2 | $ 176,698 | Collection | $ - | $ - | $ 176,698 | $ - |
| | 73404 | Blower for Bardenpho | 610320 | Bethune Point Plants # 1 | 119,896 | Treatment | 119,896 | - | - | - |
| | 73405 | Blower for Bardenpho | 610320 | Bethune Point Plants # 1 | 119,958 | Treatment | 119,958 | - | - | - |
| | 73406 | Blower for Bardenpho | 610320 | Bethune Point Plants # 1 | 119,653 | Treatment | 119,653 | - | - | - |
| | 73565 | Filter Flume Mixer | 610240 | Ralph Brennan Water Plants # 2 | - | Treatment | - | - | - | - |
| | 41193-3 | Orange Avenue Roadwa | 900111 | Infrastructure Assets - Utilities | - | Pipe | - | - | - | - |
| | 41200 | Halifax River Forcem | 900100 | Infrastructure Assets - Gasb 34 | 3,507,894 | Transmission | - | 3,507,894 | - | - |
| | 41200-1 | Halifax River Forcem | 900100 | Infrastructure Assets - Gasb 34 | 1,750,000 | Transmission | - | 1,750,000 | - | - |
| | 41201 | reuse Storage Tank | 610230 | Reuse Distribution Division | - | Distribution | - | - | - | - |
| | 41201-1 | reuse Storage Tank | 610230 | Reuse Distribution Division | - | Distribution | - | - | - | - |
| | 41202 | Reuse Water Main - V | 610230 | Reuse Distribution Division | - | Distribution | - | - | - | - |
| | 41203 | Reuse Pump station | 610230 | Reuse Distribution Division | - | Distribution | - | - | - | - |
| | 41203-1 | Reuse Pump station | 610230 | Reuse Distribution Division | - | Distribution | - | - | - | - |
| | 41210 | ISB/RED John Dr Util | 900100 | Infrastructure Assets - Gasb 34 | - | Pipe | - | - | - | - |
| | 60022 | Lift Station 4 | 610340 | Central Maintenance | 799,852 | Transmission | - | 799,852 | - | - |
| | 73701 | Drive For Softener # | 610240 | Ralph Brennan Water Plants # 2 | - | Treatment | - | - | - | - |
| | 73702 | Turbine and Influent | 610240 | Ralph Brennan Water Plants # 2 | - | Treatment | - | - | - | - |
| | 73703 | Coating on Softener | 610240 | Ralph Brennan Water Plants # 2 | - | Treatment | - | - | - | - |
| | 73704 | Rake Drive for Sludg | 610240 | Ralph Brennan Water Plants # 2 | - | Treatment | - | - | - | - |
| | 73716 | Clarifier #3 Drive & | 610240 | Ralph Brennan Water Plants # 2 | - | Treatment | - | - | - | - |
| | 41216 | Williamson Blvd reuse | 610230 | Reuse Distribution Division | - | Distribution | - | - | - | - |
| | 41216-1 | Williamson Blvd reuse | 610230 | Reuse Distribution Division | - | Distribution | - | - | - | - |
| | 71405-1 | Bennet Swamp Aquifer | 610330 | Regional Wastwtr Plants # 2 | 3,441,364 | Treatment | 3,441,364 | - | - | - |
| | 71405-2 | Bennet Swamp Aquifer | 610330 | Regional Wastwtr Plants # 2 | 396,388 | Treatment | 396,388 | - | - | - |
| | | Total Adjustments | | | $ 10,431,703 | | $ 4,197,259 | $ 6,057,746 | $ 176,698 | $ - |
| 1164 | | Total Asset Funds | | | $ 170,143,634 | | $ 78,824,699 | $ 64,679,605 | $ 26,150,245 | $ 599,757 |
| 1165 | N/A | MLK FROM ISB TO ORANGE AVE | N/A | N/A | 159,653 | Pipe | - | 52,258 | 107,395 | - |
| 1166 | N/A | WILLIAMSON BLVD REUSEPSC | N/A | N/A | 2,666 | Pipe | - | 873 | 1,793 | - |
| 1167 | N/A | BETHUNE WRF UV PARTS REPLACE | N/A | N/A | 76,359 | Treatment | 76,359 | - | - | - |
| 1168 | N/A | REGIONAL WRF UV PARTS REPLACE | N/A | N/A | 92,439 | Treatment | 92,439 | - | - | - |
| 1169 | N/A | LIFT STATION NO REHAB | N/A | N/A | 73,305 | Transmission | - | 73,305 | - | - |
| 1170 | N/A | WESTSIDE REG WRF SLUDGE PUMPS | N/A | N/A | 165,180 | Treatment | 165,180 | - | - | - |
| 1171 | N/A | BETHUNE WRF PUMP REPLACEMENT | N/A | N/A | 70,140 | Treatment | 70,140 | - | - | - |
| 1172 | N/A | REGIONAL WRF REUSE PUMP REPLAC | N/A | N/A | 240,000 | Treatment | 240,000 | - | - | - |
| 1173 | N/A | BETHUNE WRF MIXERS | N/A | N/A | 24,975 | Treatment | 24,975 | - | - | - |
| 1174 | N/A | W SIDE RGNL WRF GUARDIAN PMP | N/A | N/A | 45,650 | Treatment | 45,650 | - | - | - |
| 1175 | N/A | Subtotal - Fund 412 Projects | | | $ 950,368 | | $ 714,744 | $ 126,435 | $ 109,189 | $ - |
| | N/A | INCENTIVE AGRDB CONVENTION H | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | COST SHAREAVENUES LOOP WTR LN | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | INCENTIVE AGRDB CONVENTION H | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | INCENTIVE AGR ONE DAYTONA | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | LIFT STATION 97 REPLACEMENT | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | LIFT STATION 34 UPGRADES | N/A | N/A | - | Pipe | - | - | - | - |
| 1176 | N/A | MLKORANGEISB CW4 PRECON | N/A | N/A | $ 142,837 | Pipe | $ - | $ 46,753 | $ 96,083 | $ - |
| | N/A | MLKORANGEISB DW4 ALLOW | N/A | N/A | 154,506 | Pipe | - | 50,573 | 103,933 | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| | N/A | WWTP CW PRECON WW4P | N/A | N/A | 34,823 | Treatment | 34,823 | - | - | - |
| | N/A | WWTP FACILITIES IMPR WW4 | N/A | N/A | 14,053,697 | Treatment | 14,053,697 | - | - | - |
| 1177 | N/A | CMAROWNER DIRECT PUR WW4 | N/A | N/A | 4,485,430 | Treatment | 4,485,430 | - | - | - |
| 1178 | N/A | Subtotal - Fund 418 Projects | | | $ 18,871,293 | | $ 18,573,950 | $ 97,326 | $ 200,017 | $ - |
| 1179 | N/A | BETHUNE POINT WWTP GENERATOR | N/A | N/A | $ 1,108,365 | Treatment | $ 1,108,365 | $ - | $ - | $ - |
| 1180 | N/A | BIOSOLIDS DEWATERING SYSTEM | N/A | N/A | 104,685 | Treatment | 104,685 | - | - | - |
| 1181 | N/A | Subtotal - Fund 419 Projects | N/A | N/A | $ 1,213,049 | | $ 1,213,049 | $ - | $ - | $ - |
| 1182 | N/A | BETHUNE POINT WWTP GENERATOR | N/A | N/A | $ 475,760 | Treatment | $ 475,760 | $ - | $ - | $ - |
| | N/A | BENNETT SWAMP AQUIFER | N/A | N/A | 31,400 | Treatment | 31,400 | - | - | - |
| | N/A | RENEWAL & REPLACEMENT % | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | BRENNAN SOFTNER REBUILD | N/A | N/A | - | Treatment | - | - | - | - |
| | N/A | BETHUNE PT WWTP UPS BLDG AHU | N/A | N/A | 12,751 | Treatment | 12,751 | - | - | - |
| | N/A | RENEWAL & REPLACEMENT % | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | POWER FEED TO COMPLIANCE LAB | N/A | N/A | 70,000 | Treatment | 70,000 | - | - | - |
| | N/A | ASSET MANAGEMENT SYSTEM | N/A | N/A | - | IndirectCost | - | - | - | - |
| | N/A | SCADA EVAL, DESIGN & IMPLMNT | N/A | N/A | - | IndirectCost | - | - | - | - |
| | N/A | INFLUENT FLOW METERWS WRF | N/A | N/A | 50,000 | Distribution | - | - | - | - |
| 1183 | N/A | BETHUNE PTWRFNEW GRIT SYSTEM | N/A | N/A | 250,000 | Treatment | 250,000 | - | - | - |
| 1184 | N/A | REGIONAL WRF RAIN GARDEN | N/A | N/A | 75,000 | Treatment | 75,000 | - | - | - |
| 1185 | N/A | Subtotal - Fund 425 Projects (R&R 5%) | N/A | N/A | $ 964,911 | | $ 914,911 | $ - | $ - | $ - |
| 1186 | N/A | MLK FROM ISB TO ORANGE AVE | N/A | N/A | $ 679,959 | Pipe | $ - | $ 222,564 | $ 457,395 | $ - |
| 1187 | N/A | BETHUNE POINT WWTP GENERATOR | N/A | N/A | 216,217 | Treatment | 216,217 | - | - | - |
| | N/A | WELL RECONSTRUCTION | N/A | N/A | - | Treatment | - | - | - | - |
| | N/A | MLK FROM ISB TO ORANGE AVE | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | BENNETT SWAMP AQUIFER | N/A | N/A | 203,261 | Treatment | 203,261 | - | - | - |
| | N/A | RENEWAL & REPLACEMENT % | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | WASTEWATER MASTER PLAN | N/A | N/A | - | IndirectCost | - | - | - | - |
| | N/A | BEACH STORANGE TO BAYPH | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | RENEWAL & REPLACEMENT % | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | DESIGN 5MG POTABLE WTR TANK & PUMP STATON | N/A | N/A | - | Pipe | - | - | - | - |
| | N/A | CUP RENEWAL APPLICATION | N/A | N/A | - | IndirectCost | - | - | - | - |
| | N/A | LIFT STATION NO REHAB | N/A | N/A | - | Pipe | - | - | - | - |
| 1188 | N/A | CIPP LINING | N/A | N/A | 668,130 | Transmission | - | 668,130 | - | - |
| 1189 | N/A | SANITARY SEWER CIPP REHAB | N/A | N/A | 500,000 | Transmission | - | 500,000 | - | - |
| 1190 | N/A | BALLOUGH ROAD UTILITY IMPROV | N/A | N/A | 217,176 | Pipe | - | 71,086 | 146,090 | - |
| 1191 | N/A | Subtotal - Fund 428 Projects (R&R 8%) | N/A | N/A | $ 2,484,743 | | $ 419,478 | $ 1,461,780 | $ 603,485 | $ - |
| 1192 | N/A | Replacement of pumps and motors at GST pump station | N/A | N/A | $ 400,000 | Treatment | $ 400,000 | $ - | $ - | $ - |
| 1193 | N/A | Dewatering BFP Upgrades | N/A | N/A | 3,860,000 | Treatment | 3,860,000 | - | - | - |
| 1194 | N/A | UV UPS Batteries | N/A | N/A | 50,000 | Treatment | 50,000 | - | - | - |
| 1195 | N/A | SCADA upgrades to entire utility system | N/A | N/A | 285,000 | Treatment | 285,000 | - | - | - |
| 1196 | N/A | Influent PS & Headworks | N/A | N/A | 24,300,000 | Treatment | 24,300,000 | - | - | - |
| 1197 | N/A | Influent PS & Headworks - 2nd Funding Source | N/A | N/A | 2,000,000 | Treatment | 2,000,000 | - | - | - |
| 1198 | N/A | UV UPS Upgrades | N/A | N/A | 150,000 | Treatment | 150,000 | - | - | - |
| 1199 | N/A | Mixer Upgrades | N/A | N/A | 150,000 | Treatment | 150,000 | - | - | - |
| 1200 | N/A | Operations Upgrades | N/A | N/A | 200,000 | Treatment | 200,000 | - | - | - |
| 1201 | N/A | IPPS #1 & #2 Upgrades | N/A | N/A | 500,000 | Treatment | 500,000 | - | - | - |
| 1202 | N/A | Operations Building | N/A | N/A | 250,000 | Treatment | 250,000 | - | - | - |
| 1203 | N/A | Clarifier 4-6 & DB-3 Rehab | N/A | N/A | 1,500,000 | Treatment | 1,500,000 | - | - | - |
| 1204 | N/A | Biological Re-rate Study | N/A | N/A | 190,000 | Treatment | 190,000 | - | - | - |
| 1205 | N/A | UV Upgrades | N/A | N/A | 2,000,000 | Treatment | 2,000,000 | - | - | - |
| 1206 | N/A | UV Upgrades - 2nd Funding Source | N/A | N/A | 9,000,000 | Treatment | 9,000,000 | - | - | - |
| 1207 | N/A | IR Pumps | N/A | N/A | 1,460,000 | Treatment | 1,460,000 | - | - | - |
| 1208 | N/A | MCC Upgrades | N/A | N/A | 770,000 | Treatment | 770,000 | - | - | - |
| 1209 | N/A | SCADA Automation | N/A | N/A | 250,000 | Treatment | 250,000 | - | - | - |
| 1210 | N/A | New Clarifiers | N/A | N/A | 3,800,000 | Treatment | 3,800,000 | - | - | - |
| 1211 | N/A | New Clarifiers - 2nd Funding Source | N/A | N/A | 2,200,000 | Treatment | 2,200,000 | - | - | - |
| 1212 | N/A | Additional BFP | N/A | N/A | 1,920,000 | Treatment | 1,920,000 | - | - | - |

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Treatment/Disposal | Transmission | Collection | Indirect |
| 1213 | N/A | Tea Cup Replacement | N/A | N/A | 231,500 | Treatment | 231,500 | - | - | - |
| 1214 | N/A | Process Upgrades - Phase 1 | N/A | N/A | 1,500,000 | Treatment | 1,500,000 | - | - | - |
| 1215 | N/A | Resiliency Study | N/A | N/A | 75,000 | Treatment | 75,000 | - | - | - |
| 1216 | N/A | SCADA Upgrades | N/A | N/A | 800,000 | Treatment | 800,000 | - | - | - |
| 1217 | N/A | Diversion Study | N/A | N/A | 200,000 | Treatment | 200,000 | - | - | - |
| 1218 | N/A | Operations Building | N/A | N/A | 100,000 | Treatment | 100,000 | - | - | - |
| 1219 | N/A | Mixer Replacement | N/A | N/A | 350,000 | Treatment | 350,000 | - | - | - |
| 1220 | N/A | UV UPS Upgrades | N/A | N/A | 150,000 | Treatment | 150,000 | - | - | - |
| 1221 | N/A | IPPS #1 Upgrades | N/A | N/A | 200,000 | Treatment | 200,000 | - | - | - |
| 1222 | N/A | PS-10 Upgrades | N/A | N/A | 200,000 | Treatment | 200,000 | - | - | - |
| 1223 | N/A | Biological Re-Rate Study | N/A | N/A | 190,000 | Treatment | 190,000 | - | - | - |
| 1224 | N/A | Solids Handling Facility | N/A | N/A | 6,000,000 | Treatment | 6,000,000 | - | - | - |
| 1225 | N/A | Influent PS Replacement | N/A | N/A | 6,000,000 | Treatment | 6,000,000 | - | - | - |
| 1226 | N/A | Piping Modifications/IR Pumps | N/A | N/A | 1,000,000 | Treatment | 1,000,000 | - | - | - |
| 1227 | N/A | Additional Filter Unit | N/A | N/A | 3,800,000 | Treatment | 3,800,000 | - | - | - |
| 1228 | N/A | Resiliency Implementation | N/A | N/A | 1,750,000 | Treatment | 1,750,000 | - | - | - |
| 1229 | N/A | RAS Pump Upgrades | N/A | N/A | 500,000 | Treatment | 500,000 | - | - | - |
| 1230 | N/A | Transfer Pump Upgrades | N/A | N/A | 250,000 | Treatment | 250,000 | - | - | - |
| 1231 | N/A | MCC Upgrades | N/A | N/A | 530,000 | Treatment | 530,000 | - | - | - |
| 1232 | N/A | SCADA Automation | N/A | N/A | 250,000 | Treatment | 250,000 | - | - | - |
| 1233 | N/A | CLPS Upgrades | N/A | N/A | 1,000,000 | Treatment | 1,000,000 | - | - | - |
| 1234 | N/A | Process Upgrades - Phase 2 | N/A | N/A | 2,000,000 | Treatment | 2,000,000 | - | - | - |
| 1235 | N/A | UV Upgrades | N/A | N/A | 9,000,000 | Treatment | 9,000,000 | - | - | - |
| 1236 | N/A | Filter Rehab | N/A | N/A | 4,600,000 | Treatment | 4,600,000 | - | - | - |
| 1237 | N/A | Headworks Replacement | N/A | N/A | 8,500,000 | Treatment | 8,500,000 | - | - | - |
| 1238 | N/A | R&R for LS097 - Capacity Needs | N/A | N/A | $ 897,800 | Collection | $ - | $ - | $ 897,800 | $ - |
| 1239 | N/A | R&R for LS012 | N/A | N/A | 500,000 | Collection | - | - | 500,000 | - |
| 1240 | N/A | R&R for LS065 | N/A | N/A | 130,000 | Collection | - | - | 130,000 | - |
| 1241 | N/A | R&R for LS031 | N/A | N/A | 1,151,000 | Collection | - | - | 1,151,000 | - |
| 1242 | N/A | R&R for LS005 | N/A | N/A | 150,000 | Collection | - | - | 150,000 | - |
| 1243 | N/A | R&R for LS005 - 2nd Funding Source | N/A | N/A | 4,721,532 | Collection | - | - | 4,721,532 | - |
| 1244 | N/A | R&R for LS017 | N/A | N/A | 150,000 | Collection | - | - | 150,000 | - |
| 1245 | N/A | R&R for LS017 - 2nd Funding Source | N/A | N/A | 1,354,000 | Collection | - | - | 1,354,000 | - |
| 1246 | N/A | R&R for LS069 | N/A | N/A | 500,000 | Collection | - | - | 500,000 | - |
| 1247 | N/A | R&R for LS018 | N/A | N/A | 150,000 | Collection | - | - | 150,000 | - |
| 1248 | N/A | R&R for LS018 - 2nd Funding Source | N/A | N/A | 1,204,000 | Collection | - | - | 1,204,000 | - |
| 1249 | N/A | R&R for LS039 | N/A | N/A | 130,000 | Collection | - | - | 130,000 | - |
| 1250 | N/A | R&R for LS034 | N/A | N/A | 4,321,000 | Collection | - | - | 4,321,000 | - |
| 1251 | N/A | R&R for LS034 - 2nd Funding Source | N/A | N/A | 300,000 | Collection | - | - | 300,000 | - |
| 1252 | N/A | R&R for LS027 | N/A | N/A | 1,646,000 | Collection | - | - | 1,646,000 | - |
| 1253 | N/A | R&R for LS030 | N/A | N/A | 130,000 | Collection | - | - | 130,000 | - |
| 1254 | N/A | R&R for LS028 | N/A | N/A | 500,000 | Collection | - | - | 500,000 | - |
| 1255 | N/A | R&R for LS020 | N/A | N/A | 500,000 | Collection | - | - | 500,000 | - |
| 1256 | N/A | R&R for LS040 | N/A | N/A | 500,000 | Collection | - | - | 500,000 | - |
| 1257 | N/A | R&R for LS016 | N/A | N/A | 500,000 | Collection | - | - | 500,000 | - |
| 1258 | N/A | R&R for LS015 | N/A | N/A | 1,400,000 | Collection | - | - | 1,400,000 | - |
| 1259 | N/A | Replace/Upgrade pumps at LS083 to approximately 180 gpm at 60 ft of head | N/A | N/A | 70,000 | Collection | - | - | 70,000 | - |
| 1260 | N/A | Lift Station 75 | N/A | N/A | 130,000 | Collection | - | - | 130,000 | - |
| 1261 | N/A | Lift Station 73 | N/A | N/A | 130,000 | Collection | - | - | 130,000 | - |
| 1262 | N/A | Lift Station 53 | N/A | N/A | 500,000 | Collection | - | - | 500,000 | - |
| 1263 | N/A | Lift Station 60 & 106 | N/A | N/A | 250,000 | Collection | - | - | 250,000 | - |
| 1264 | N/A | SCADA Upgrades | N/A | N/A | 1,200,000 | Transmission | - | 1,200,000 | - | - |
| 1265 | N/A | Lift Station annual maintenance for various locations | N/A | N/A | $ 4,500,000 | Collection | $ - | $ - | $ 4,500,000 | $ - |
| 1266 | N/A | Manhole Lining/Coating program | N/A | N/A | 900,000 | Collection | - | - | 900,000 | - |
| 1267 | N/A | CIPP Lining program | N/A | N/A | 4,500,000 | Collection | - | - | 4,500,000 | - |
| 1268 | N/A | ARV Replacement Programs | N/A | N/A | 1,080,000 | Collection | - | - | 1,080,000 | - |
| 1269 | N/A | Forcemain flushing and pigging/repair | N/A | N/A | 900,000 | Collection | - | - | 900,000 | - |
| 1270 | N/A | Smoke Testing for gravity sewer system | N/A | N/A | 900,000 | Collection | - | - | 900,000 | - |
| 1271 | N/A | Beach Street Streetscape Phase II | N/A | N/A | 450,000 | Collection | - | - | 450,000 | - |
| 1272 | N/A | Sewer Line Replacement on ISB | N/A | N/A | 2,150,000 | Collection | - | - | 2,150,000 | - |
| 1273 | N/A | Critical Force Main Assessments | N/A | N/A | 1,000,000 | Collection | - | - | 1,000,000 | - |
| 1274 | N/A | Lift Station 5 Force Main Upgrade | N/A | N/A | 1,850,000 | Transmission | - | 1,850,000 | - | - |
| 1275 | N/A | LPGA Blvd FM from Tymber Creek to Tournament Drive and Tournament I | N/A | N/A | 10,218,000 | Transmission | - | 10,218,000 | - | - |

Table 3-5

City of Daytona Beach, Florida
Water and Sewer Utility Rate Study

Allocation of Wastewater Fixed Assets and Capital Improvement Projects to Wastewater System Function

| Line No. | Asset ID# | Description | Department Code | Department Name | Wastewater Allocated Assets [1] | Allocation [2] | Asset Function: Treatment/Disposal | Transmission | Collection | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|
| 1276 | N/A | Total Capital Improvement Plan | N/A | N/A | $ 180,459,196 | | $ 126,247,632 | $ 14,953,542 | $ 39,208,022 | $ - |
| 1277 | N/A | **Total Water Assets and CIP Plan** | N/A | N/A | $ 350,602,830 | | $ 205,072,331 | $ 79,633,147 | $ 65,358,267 | $ 599,757 |
| 1278 | | Previously Identified Indirect Allocated Assets [1] | | | | | | | | 2,055,879 |
| 1279 | | Total Indirect Allocated Assets | | | | | | | | $ 2,655,636 |
| 1280 | | Wastewater Indirect Allocation - Percentage | | | | | 58.58% | 22.75% | 18.67% | |
| 1281 | | Wastewater Indirect Allocation - Amount | | | | | $ 1,555,710 | $ 604,109 | $ 495,818 | |
| 1282 | | Total Wastewater Assets By Function | | | | | $ 206,628,041 | $ 80,237,256 | $ 65,854,085 | |
| 1283 | | Wastewater System Capacity | | | | | | | | |
| 1284 | | Existing Wastewater Treatment Plant Capacity (ADF) (Gallons) | | | | | 28,000,000 | 28,000,000 | | |
| 1285 | | Adjustment 1 | | | | | - | - | | |
| 1286 | | Total Wastewater System Capacity | | | | | 28,000,000 | 28,000,000 | | |
| 1287 | | Existing System Utilization | | | | | | | | |
| 1288 | | Wastewater Treatment Plant - Average Daily Flow - Fiscal Year 2019 | | | | | 11,249,000 | 11,249,000 | | |
| 1289 | | Percent of Total System Capacity | | | | | 40.18% | 40.18% | | |
| 1290 | | System Capacity Available to Serve Future Development - Gallons Per Day | | | | | 16,751,000 | 16,751,000 | | |
| 1291 | | System Capacity Available to Serve Future Development - Percent of System Capacity | | | | | 59.83% | 59.83% | | |
| 1292 | | Wastewater Assets and Capital Projects Available to Serve Future Development | | | | | $123,615,225 | $48,001,938 | | |
| 1293 | | Adjustment 1 | | | | | $0 | $0 | | |
| 1294 | | Total Wastewater Assets and Capital Projects Available to Serve Future Development | | | | | $123,615,225 | $48,001,938 | | |
| 1295 | | System Capacity Available to Serve Future Development - Gallons Per Day | | | | | 16,751,000 | 16,751,000 | | |
| 1296 | | Adjustment to Recognize System Peaking Demands [3] | | | | | 100.00% | 100.00% | | |
| 1297 | | Adjusted System Capacity Available to Serve Future Development - Gallons Per Day | | | | | 16,751,000 | 16,751,000 | | |
| 1298 | | Proposed Connection Fee Per Gallon of Capacity Reserved | | | | | $ 7.38 | $ 2.87 | | |
| 1299 | | Proposed Capacity Fee Components Per ERC ( Gallons Per Days) | | | | | $ 1,844.89 | $ 716.40 | | |
| 1300 | | Proposed Wastewater System Connection Fee Per ERC | | | | | $ 2,561.30 | | | |
| 1301 | | Proposed Wastewater System Connection Fee Per ERC - Rounded | | | | | $ 2,560.00 | | | |
| 1302 | | Existing Wastewater System Connection Fee Per ERC | | | | | $ 1,825.00 | | | |
| 1303 | | Existing vs Proposed Wastewater System Connection Fee Per ERC - Variance | | | | | 735.00 | | | |

Footnotes:

[1] Amounts shown derived from information provided on Table 3-1.

[1] Amounts shown derived from information provided on Table 3-6.

**Table 3-6**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Wastewater System Functional Allocation Factors**

| Line No. | Description | Basis | Allocation Percentages | | | | |
|---|---|---|---|---|---|---|---|
| | | | Treatment | Transmission | Collection | Indirect | Total |
| 1 | Direct Water Treatment | Treatment | 100.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| 2 | Direct Transmission | Transmission | 0.0% | 100.0% | 0.0% | 0.0% | 100.0% |
| 3 | Direct Collection | Collection | 0.0% | 0.0% | 100.0% | 0.0% | 100.0% |
| 4 | Indirect Allocation | IndirectCost | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% |
| 5 | Linear Feet of Pipe | Pipe | 0.0% | 32.7% | 67.3% | 0.0% | 100.0% |
| 6 | Not Applicable | N/A | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 7 | Gravity Sewer Pipes Only | Gravity | 0.0% | 7.3% | 92.7% | 0.0% | 100.0% |
| 8 | Forcemain Sewer Pipes Only | Forcemain | 0.0% | 98.3% | 1.7% | 0.0% | 100.0% |
| 9 | Salaries and Wages | Salaries | 320.7% | 276.9% | 188.6% | 0.0% | 786.2% |

**Table 3-7**

**City of Daytona Beach, Florida**
**Proposed Water and Wastewater Capital Facilities Fees**

**Fiscal Year 2021**

| | | |
|---|---|---|
| **Water Capital Facilities Fees** | | |
| SINGLE FAMILY RESIDENTIAL | | |
| Per Single Family Dwelling | $ | 1,580.00 |
| MULTI-FAMILY RESIDENTIAL (Condominium, Apartments, and Hotels) | | |
| Per Dwelling Unit | $ | 1,580.00 |
| Hotels and Motels (Short Term Lodging) | | |
| Per Sleeping Unit With Kitchen Facilities | $ | 1,580.00 |
| Per Sleeping Unit Without Kitchen Facilities | | 1,185.00 |
| COMMERCIAL / NON-RESIDENTIAL | | |
| Per Domestic Meter Size | | |
| 3/4-Inch Meter | $ | 1,580.00 |
| 1-Inch Meter | | 2,638.60 |
| 1.5-Inch Meter | | 5,261.40 |
| 2-Inch Meter | | 8,421.40 |
| 3-Inch Meter | | 15,800.00 |
| 4-Inch Meter | | 26,338.60 |
| 6-Inch Meter | | 52,661.40 |
| 8-Inch Meter | | 84,261.40 |
| 10-Inch Meter | | 121,138.60 |
| All Meters Greater Than XXX-Inch | | |
| Per Gallon of Reserved Capacity | $ | 6.32 |
| **Wastewater Capital Facilities Fees** | | |
| SINGLE FAMILY RESIDENTIAL | | |
| Per Single Family Dwelling | $ | 2,560.00 |
| MULTI-FAMILY RESIDENTIAL (Condominium, Apartments, and Hotels) | | |
| Per Dwelling Unit | $ | 2,560.00 |
| Hotels and Motels (Short Term Lodging) | | |
| Per Sleeping Unit With Kitchen Facilities | $ | 2,560.00 |
| Per Sleeping Unit Without Kitchen Facilities | | 1,920.00 |
| COMMERCIAL / NON-RESIDENTIAL | | |
| Per Domestic Meter Size | | |
| 3/4-Inch Meter | $ | 2,560.00 |
| 1-Inch Meter | | 4,275.20 |
| 1.5-Inch Meter | | 8,524.80 |
| 2-Inch Meter | | 13,644.80 |
| 3-Inch Meter | | 25,600.00 |
| 4-Inch Meter | | 42,675.20 |
| 6-Inch Meter | | 85,324.80 |
| All Meters Greater Than XXX-Inch | | |
| Per Gallon of Reserved Capacity | $ | 10.24 |

**Table 3-8**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Comparison of Existing and Proposed Capital Facilities Fees for Water and Wastewater Service [1]**

| Line No. | Description | Residential Service for a 5/8" or 3/4" Meter Water | Wastewater | Combined |
|---|---|---|---|---|
| | City of Daytona Beach, Florida - Fiscal Year 2021 | | | |
| 1 | Existing Rates | $1,376.00 | $1,825.00 | $3,201.00 |
| 2 | Proposed Rates | 1,580.00 | 2,560.00 | 4,140.00 |
| | **Neighboring Florida Utilities:** | | | |
| 3 | Brevard County | $1,903.00 | $2,257.00 | $4,160.00 |
| 4 | City of DeLand | 2,184.20 | 3,021.00 | 5,205.20 |
| 5 | City of Deltona | 1,872.00 | 3,817.00 | 5,689.00 |
| 6 | City of Edgewater | 1,740.72 | 2,634.35 | 4,375.07 |
| 7 | City of Holly Hill | 2,800.00 | 1,900.00 | 4,700.00 |
| 8 | City of Melbourne | 1,540.00 | 2,210.00 | 3,750.00 |
| 9 | New Smyrna Beach Utilities Commission | 1,340.00 | 1,290.00 | 2,630.00 |
| 10 | City of Orange City | 1,600.00 | 3,100.00 | 4,700.00 |
| 11 | City of Ormond Beach | 2,855.00 | 2,783.00 | 5,638.00 |
| 12 | City of Palm Coast | 2,745.89 | 2,954.57 | 5,700.46 |
| 13 | Town of Ponce Inlet | 1,018.00 | 1,868.00 | 2,886.00 |
| 14 | City of Port Orange | 1,555.00 | 1,540.00 | 3,095.00 |
| 15 | Seminole County | 1,053.50 | 2,229.00 | 3,282.50 |
| 16 | City of Titusville | 1,970.00 | 2,190.00 | 4,160.00 |
| 17 | Volusia County - Softened | 1,546.04 | 2,935.96 | 4,482.00 |
| 18 | **Neighboring Florida Utilities' Average** | $1,848.22 | $2,448.66 | $4,296.88 |
| 19 | Minimum | 1,018.00 | 1,290.00 | 2,630.00 |
| 20 | Maximum | 2,855.00 | 3,817.00 | 5,700.46 |

Footnotes:

[1] Unless otherwise noted, amounts shown reflect residential rates in effect December 2021 and are exclusive of taxes or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.

# SECTION 4 – WATER AND WASTEWATER WHOLESALE RATES EVALUATION

## INTRODUCTION

One of the major tasks of the Study was to develop wholesale monthly water and wastewater charges to fully recover the cost of providing finished water and/or wastewater treatment services to the City's current and any prospective wholesale customers. The wholesale rate evaluation developed: i) monthly wholesale water and wastewater commodity charges which are projected to recover the identified operating costs attributable to providing wholesale service; and ii) capital reinvestment charges which is intended to recover the cost of the allocated infrastructure needed to provide wholesale service to the respective customer. The cost recovery and rate methodology considered in our evaluation of the wholesale water and wastewater rates included:

- The City's water and wastewater systems operating expenditures for the Fiscal Year 2021 (the "Test Year");
- The identification of water treatment facility reliable capacity, actual demands and corresponding finished water flows incurred for providing service to customers served by the City and levels of service allocated to customers by the City;
- The identification of wastewater treatment facilities reliable capacity and corresponding wastewater treated for the City's retail and wholesale customers and levels of service allocated to customers by the City;
- An allocation analysis to apportion the specifically-identified operating expenditures by items that: i) benefit all users (i.e., wholesale and retail users) of the System (e.g., water supply and production, wastewater treatment, and primary collection conveyance that all customers are considered to receive benefit or service from) with these costs being considered as primary costs ("Primary"); and ii) benefit retail customers only of the City and are not considered as a "system" cost (e.g., expenses associated with the operation and maintenance of neighborhood [local] water distribution and wastewater collection lines serving the property of the ultimate customer or user, customer service expenses, etc.) with these costs being considered as secondary costs ("Secondary");
- The identification of the utility plant-in-service utilized in providing wholesale (Primary) service and the calculation of a capital reinvestment rate to be included as a component of the recommended wholesale rates for service to recover such embedded infrastructure costs; and
- The development of estimated rates for wholesale water and wastewater service based on general industry-accepted methods recognizing the City's test year-allocated System revenue requirements.

The remainder of this section of the Study provides: i) a discussion of the allocation of the revenue requirements to the individual water and wastewater systems; ii) a discussion of the allocation of the annual operating expenses to the Primary and Secondary functions; iii) a discussion on capital investment and its apportionment to the wholesale service function; and iv) a presentation of proposed wholesale rates as a result of the cost allocation process and the service requirements recognized for the City's System.

## ALLOCATION OF OPERATING EXPENSES TO INDIVIDUAL SYSTEMS

In order to develop the wholesale water and wastewater rates, it is first necessary to allocate specific utility expenditure requirements to the individual water and wastewater systems. With respect to the determination of the rates for service, the fiscal year ending September 30, 2021 (the "Fiscal Year 2021") served as the "Test Year" for the determination of rates. The City provided Raftelis with a copy of the adopted budget for the Fiscal Year 2021, which represents the most recent financial plan of the Utility and provided the basis for the determination of the utility costs and the allocation of such costs to the individual systems and ultimately to the wholesale service function. The allocation of the Test Year operating expenditures to the individual utility systems is shown on Table 1-4 at the end of this report was completed as a component of the revenue sufficiency evaluation as discussed previously in Section 1 of this report and is summarized below, including the general cost allocation basis assumed for apportioning the total System costs to the water and wastewater utility classifications.

| Test Year 2021 Budget Allocation to Individual Utility Systems [1] | | | |
|---|---|---|---|
| | | Test Year 2021 | |
| Budget Department Description | Primary Allocation Basis | Water | Wastewater |
| Operating Expenses: | | | |
| Customer Advocacy | Accounts | 53.5% | 46.5% |
| Utility Accounting | Expenses | 41.4% | 58.6% |
| Utility Billing | Accounts | 53.5% | 46.5% |
| Public Works Engineering | CWIP | 34.5% | 65.5% |
| Water and Wastewater Administration | Salaries | 41.8% | 58.2% |
| Regulatory Compliance | Lab Tests | 35.0% | 65.0% |
| Meter Services | Accounts | 53.5% | 46.5% |
| Utilities Engineering | CWIP | 34.5% | 65.5% |
| Reuse Distribution Division | Direct Sewer | 0.0% | 100.0% |
| Ralph Brennan Water Treatment Plant | Direct Water | 100.00% | 0.00% |
| Bottled Water | Direct Water | 100.00% | 0.00% |
| Water Distribution | Direct Water | 100.00% | 0.00% |
| Bethune Point Wastewater Treatment Plant | Direct Wastewater | 0.00% | 100.00% |
| Regional Wastewater Treatment Plant | Direct Wastewater | 0.00% | 100.00% |
| Central Maintenance | Direct Wastewater | 0.00% | 100.00% |
| Sanitary Sewer Maintenance | Direct Wastewater | 0.00% | 100.00% |

[1] Amounts shown derived from information provided on Table 1-4 at the end of this report.

As can be seen above, the allocation of the various departmental operating expenditures was based on a variety of allocation factors. The allocation factors recognized were based on the nature or purpose of the department and expense incurred or was allocated in proportion to other operating expenses based on general ratemaking practice and judgment. Included on Table 1-5 is a summary of the allocation factors recognized in the apportionment of operating costs between the water and wastewater utility systems. As summarized below and shown in greater detail on Table 1-4 at the end of this report, the Test Year 2021 adjusted operating expenditures were allocated to the water and wastewater systems as follows:

| Annual Operating Expenditures [1] | Test Year Amount |
|---|---|
| Water System | $13,734,260 |
| Wastewater System | 18,950,558 |
| Total | $32,684,818 |

[1] Amounts shown derived from Table 1-4 and do not include transfers to other funds, required debt service payments, or transfers to the General Fund for the Payment-in-Lieu-of-Taxes ("PILOT.").

# ALLOCATION OF REVENUE REQUIREMENTS TO PRIMARY AND SECONDARY SERVICE FUNCTIONS

## Operating Expenses

The largest portion of the revenue requirements which must be allocated to the Primary and Secondary functions is the annual operating expenses. Once the total System requirements were identified and allocated to water and wastewater systems for the Test Year, such expenditures were then allocated to the Primary and Secondary functions. The Primary function reflects those operating expenses which are considered to benefit all users of the System (both retail and wholesale) and would include such expenditures related to the operation, maintenance, and replacement of water supply / production, wastewater treatment, and the primary transmission facilities of the System. Expenditures related to the operation, maintenance, and replacement of on-site distribution facilities (water mains, meters, hydrants, etc. directly related to serving the City's retail customer's properties) would be allocated to the retail or Secondary service classification and were assumed to not benefit the wholesale user. The allocation of the operating expenses between the Primary and Secondary service functions are discussed below and shown in further detail on Tables 4-1, 4-4, and 4-6 for the water, wastewater, and reclaimed water systems, respectively, at the end of this report.

1. Operating expenses related to the operation, maintenance, and replacement of the water supply / production and the primary transmission facilities were assumed to benefit all users of the water system and were allocated completely to the Primary function. In order to identify the primary costs associated with wastewater service, the reclaimed water related costs must be removed. Based on discussions with city staff about the tasks performed by employees in each of the wastewater departments and the assets utilized to provide reclaimed water service, the costs of reclaimed water was removed in order to provide a more accurate representation of the cost attributable to providing wastewater transmission and treatment services. The allocation of the wastewater

operating expenses between the reclaimed water and wastewater functions can be seen in greater detail on Table 4-4 at the end of this report.

2. With respect to the determination of the water primary transmission facilities, based on discussions with city staff and a review of the water distribution system, it was assumed that the backbone or primary water transmission system was comprised of water mains and conveyance facilities with a pipe diameter size of 12 inches or greater. Thus, the relationship of length of pipes currently in service with a diameter of 12 inches or greater to the total length of all water piping currently in service was utilized to allocate such costs between the Primary and Secondary functions. It should be mentioned that the wastewater treatment system provides reclaimed water service to customers. With respect to the determination of the wastewater primary transmission facilities, based on discussions with city staff and a review of the City's wastewater collection system it was assumed the major wastewater conveyance system was comprised of all sewer mains with a pipe diameter greater than 10 inches (including both gravity and force mains, which provide primary conveyance to the System's two wastewater treatment plants ["WWTP"]). Thus, the relationship of length of all sewer mains with a pipe diameter greater than 10 inches to the total length of all the respective wastewater piping currently in service was utilized to allocate such costs between the Primary and Secondary functions. The calculation of these allocation factors can be seen in greater detail on Tables 4-4 and 4-7 at the end of this report and are summarized below.

| Primary and Secondary Pipe Allocation Factors [1] | | |
|---|---|---|
| **Pipe Allocation Factors** | **Primary** | **Secondary** |
| Water System Linear Feet of Pipe: | | |
| 12-Inches and Greater | 10,306,576 | |
| Less than 12-Inches | | 10,688,328 |
| Water Allocation Percentage | 49.1% | 50.9% |
| | | |
| Wastewater System Linear Feet of Pipe: | | |
| 10-Inches and Greater | 9,036,184 | |
| Less than 10-Inches | | 11,126,861 |
| Wastewater Allocation Percentage | 44.8% | 55.2% |

[1] Amounts shown derived from information provided on Tables 4-2 and 4-7 at the end of this report.

3. Operating expenses associated with the internal engineering done in the utilities departments was allocated between the Primary and Secondary functions based on the total costs of the assets utilized in providing wholesale services (e.g., treatment plants and transmission mains) as the engineer's time would be spent working on projects related to the assets of the System.

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| Primary and Secondary Assets Allocation Factor [1] | | | |
|---|---|---|---|
| **Assets Allocation Factor** | **Primary** | **Secondary** | **Indirect** |
| Water System | 54.3% | 45.7% | 0.0% |
| Wastewater System | 62.2% | 37.8% | 0.0% |

[1] Amounts shown derived from information provided on Tables 4-2 and 4-7 at the end of this report.

4. Operating expenses associated with the overall administration of the Utility were allocated between the Primary and Secondary functions based on the total proportional relationship of all other operating costs between the Primary and Secondary functions. These expenses are considered to be Indirect and allocated amongst the functions by the percentages shown below and in more detail on Tables 4-1 and 4-6 at the end of this report.

| Primary and Secondary Indirect Allocation Factor [1] | | |
|---|---|---|
| **Assets Allocation Factor** | **Primary** | **Secondary** |
| Water System | 70.7% | 29.3% |
| Wastewater System | 67.8% | 32.2% |

[1] Amounts shown derived from information provided on Tables 4-1 and 4-6 at the end of this report.

5. Operating expenses associated with metering and billing of the City's retail and wholesale customers were allocated between the Primary and Secondary functions based on the relationship of retail customers to wholesale customers. This allocation placed the majority of the metering and billing burden on the Secondary function (99.9%) which can be seen in greater detail on Tables 4-1 and 4-6 at the end of this report.

6. Operating expenses associated with water supply and treatment and wastewater treatment and disposal were allocated solely to the Primary functions as these costs benefit all users and are a requirement of providing wholesale service. This allocation was utilized for the System's water treatment plant department, the two wastewater treatment plants departments, and regulatory compliance department (required compliance for providing treatment services).

7. Operating expenses associated with providing additional customer service benefits were allocated solely to the Secondary function as the wholesale customers would receive no benefit from these costs and the System's funds these costs solely to benefit its retail customers. The expenses allocated under this assumption included the customer advocacy services, credit card fees, and bad debt expense.

Based on the assumptions as discussed above, the Operating Expenses (exclusive of expenses associated with renewals and replacements of assets utilized to provide wholesale service) were allocated between the Primary and Secondary functions as follows and can be seen in greater detail on Tables 4-1 and 4-6 at the end of this report:

| Summary of Operating and Maintenance Cost Allocation to Primary and Secondary Functions [1] | | |
|---|---|---|
| | **Primary** | **Secondary** |
| Water System | $8,833,079 | $3,653,328 |
| Wastewater System | 10,054,034 | 4,773,881 |

[1] Amounts shown derived from Tables 4-1 and 4-6 at end of this report.

For Raftelis to calculate a wholesale rate per thousand gallons of metered water and wastewater service provided to a prospective wholesale customer, the utilization of the individual water and wastewater systems must be determined.

For the water system, the total amount of Finished Water produced at the Ralph Brennan Water Treatment Plant during Fiscal Year 2019 was utilized as this was the most recently available information at the time of this analysis. Utilizing Finished Water is considered reasonable by Raftelis and recognizes that unaccounted for water from line loss and metering inaccuracies should be a cost of providing service to the retail customers and any prospective wholesale customer would have its own amount of unaccounted for water in its transmission and distribution systems. During Fiscal Year 2019 the System produced 4,530,242,000 gallons of Finished Water at the Ralph Brennan Water Treatment Plant

For the wastewater system, the total amount of Wastewater Treated at the two (2) wastewater treatment plants (Bethune Point and Regional WWTPs) during Fiscal Year 2019 were utilized as this was the most recently available information at the time of this analysis. Utilizing Wastewater Treated was considered reasonable by Raftelis as it recognizes inflows and infiltrations into the System's wastewater collection and transmission systems should be a cost of providing service to the retail customers. Inflows and infiltrations occur from water entering the wastewater mains through cracks, faulty joints, and unsealed manholes amongst other factors. A prospective wholesale customer would have its own amount of inflows and infiltrations in their wastewater transmission and collections systems. During Fiscal Year 2019 the System treated 4,106,730,000 gallons of wastewater on a combined basis at its two (2) wastewater treatment plants.

## Capital Reinvestment

In addition to the allocated operating expenses, an allowance for the funding of capital reinvestment to maintain the System on a going concern basis (referred to as "Renewals and Replacements") has been included in the determination of the wholesale rates for service. The following is a discussion of the allocation of these components to the Primary and Secondary functions.

1. Raftelis utilized the asset allocation analysis previously performed in the Capital Facilities Fees Evaluation as previously discussed in this report. In that analysis the existing fixed assets and near-term capital improvement projects were allocated between the water and wastewater systems based on the: i) descriptions of such assets; ii) the function or purpose of the assets (also included a description of the department for which the assets are accounted for); and iii) discussions with City staff. This analysis also included allocation of the fixed assets for each individual system between Treatment (Primary), Transmission (Primary) and Distribution / Collection (Secondary).

Considering the level of detail and how recent this analysis was performed, Raftelis considered the amounts as calculated for each function to develop the asset reinvestment component of the wholesale rates.

2. Once the assets utilized to provide Primary service were identified, Raftelis next looked to identify the appropriate level of capital reinvestment which should be recognized to maintain these assets. In order to calculate the annual reinvestment amount Raftelis utilized: i) the identified Primary water and wastewater assets as discussed previously in this report; ii) the estimated service lives for water and wastewater infrastructure classes published in the Florida Administrative Code Section 25-30.140; iii) an estimate for asset retirements to recognize the removal of assets from service associated with implementation of the capital improvement program; and iv) an evaluation of the System's current "Cost of Capital" was performed in order to identify the average interest expense the System incurs for each of its outstanding debts. A summary of the Asset Allocation is presented below and is shown in further detail on Tables 4-3 and 4-8 for the water and wastewater systems, respectively, at the end of this report.

| Development of Water and Wastewater Capital Reinvestment Amounts [1] | | | | | | |
|---|---|---|---|---|---|---|
| | Assets and Capital Projects | Retirements | Primary Assets and Projects | Estimated Service Life | Cost of Capital | Annual Replacement |
| Water System: | | | | | | |
| Treatment Assets | $27,849,455 | $0 | $27,849,455 | 32 | 2.25% | $1,230,226 |
| Transmission Assets | 16,136,791 | 0 | 16,136,791 | 50 | 2.25% | 540,879 |
| Distribution Assets | 0 | 0 | 0 | 50 | 2.25% | 0 |
| Treatment Projects | 27,334,635 | (6,833,659) | 20,500,976 | 32 | 2.25% | 905,613 |
| Transmission Projects | 0 | 0 | 0 | 50 | 2.25% | 0 |
| Distribution Projects | 0 | 0 | 0 | 50 | 2.25% | 0 |
| Total Water System | $71,320,881 | ($6,833,659) | $64,487,222 | | | $2,676,718 |
| | | | | | | |
| Wastewater System: | | | | | | |
| Treatment Assets | $78,824,699 | $0 | $78,824,699 | 32 | 2.25% | $3,482,014 |
| Transmission Assets | 23,346,265 | 0 | 23,346,265 | 37 | 2.25% | 936,335 |
| Collections Assets | 0 | 0 | 0 | 37 | 2.25% | 0 |
| Treatment Projects | 79,967,632 | (19,991,908) | 59,975,724 | 32 | 2.25% | 2,649,377 |
| Transmission Projects | 0 | 0 | 0 | 37 | 2.25% | 0 |
| Collections Projects | 0 | 0 | 0 | 37 | 2.25% | 0 |
| Total Wastewater System | $182,138,596 | ($19,991,908) | $162,146,688 | | | $7,067,726 |

[1] Amounts shown derived from information provided on Tables 4-3 and 4-8 at the end of this report.

Once the annual capital re-investment amounts were calculated for both the water and wastewater systems, Raftelis used these amounts to calculate a recovery rate per thousand gallons based on the dependable capacity of the individual water and wastewater systems. The Dependable Capacities were utilized as opposed to finished water and wastewater treated as utilizing capacity recognizes that currently unused capacity was built by the System in order to provide capacity to future development (growth) and does not provide a benefit to a wholesale customer. In order to calculate the dependable capacities, Raftelis adjusted the permitted capacities of the City's treatment plants to recognize a peaking factor for the water system and dependability assumption based on discussions with city staff with regards to the actual treatment capabilities of the System's facilities. These calculations are shown on Tables 4-3 and 4-8 at the end of this

report. The formulation of the Capital Reinvestment Charge then was calculated based as shown below and in greater detail on Tables 4-3 and 4-8 at the end of this report.

| Calculation of Capital Reinvestment Charge (per 1,000 Gallons) for Wholesale Water and Wastewater Service [1] | | |
|---|---|---|
| | System | |
| | Water | Wastewater |
| Annual Asset Replacement Amount | $2,676,718 | $7,067,726 |
| Dependable Capacity (000s of Gallons) | 5,656,528 | 8,176,000 |
| Asset Re-Investment Charge per 1,000 Gallons | $0.4732 | $0.8644 |

[1] Amounts shown derived from information provided on Tables 4-3 and 4-8 at the end of this report.

## Calculation of Payment-in-Lieu-of-Taxes Allowance

The City Commission implemented a Payment-in-Lieu-of-Taxes (previously defined as "PILOT") policy with the adoption of Section 46-37 of the City's Code of Ordinances which states:

> "*Enterprise funds and special revenue funds may make "payment in lieu of taxes" ("PILOT") to compensate the general fund for public services (such as police, fire, public works) provided.*"

The City's policy has been consistently applied historically and is assumed to be continued for the foreseeable future equal to ten percent (10%) of the gross water and wastewater system revenues. This would include wholesale revenues. In order to recover this cost, the wholesale water and wastewater rates have been grossed up to provide additional revenues to meet the requirements of the PILOT Policy. This requirement increased the charge per 1,000 gallons by approximately $0.2166 and $0.2730 for the wholesale water and wastewater charges, respectively. This calculation can be seen in further detail on Tables 4-1 and 4-6 at the end of this report.

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Based on the conglomeration of the Operating Expense, Capital Reinvestment Charge, and PILOT components and the applicable units of service, the following water and wastewater wholesale service charges per 1,000 gallons were derived. These calculations can be seen in further detail on Tables 4-1 and 4-6 at the end of this report and are summarized below:

| Calculation of Proposed Wholesale Charges (per 1,000 Gallons) [1] | | |
|---|---|---|
| | **Water** | **Wastewater** |
| Operating Expenses (per 1,000 Gallons) | $1.9499 | $2.4482 |
| Capital Reinvestment Charge (per 1,000 Gallons) | 0.4732 | 0.8644 |
| Allowance for PILOT (per 1,000 Gallons) | 0.2167 | 0.2730 |
| Proposed Wholesale Rate (per 1,000 Gallons) | $2.6398 | $3.5857 |
| Existing Wholesale Rate (per 1,000 Gallons) | $2.0552 | $3.2579 |
| Increase / (Decrease) – Amount | 0.5846 | 0.3278 |
| Increase / (Decrease) – Percent | 28.4% | 10.0% |

[1] Amounts shown derived from Tables 4-1 and 4-6 at end of this report.

## OBSERVATIONS AND RECOMMENDATIONS

Based on the assumptions, considerations, and analyses as summarized herein, we are of the opinion that:

1. It is recommended the City adopt the commodity-only wholesale water service rate of $2.64 per 1,000 gallons of metered finished water sold for wholesale service.

2. It is recommended the City adopt the commodity-only wholesale wastewater service rate of $3.59 per 1,000 gallons of metered wastewater delivered to the System for treatment from a potential wholesale customer.

3. It is recommended wholesale rates should be reviewed every two to three years in order to account for any changes in costs or units of service that may have a material effect on the ability of the wholesale charges to recover the costs of providing service.

4. During periods which the wholesale rates are not formally reviewed, it is recommended the wholesale charges be adjusted annually for inflation (price index) to account for changes in System operations and costs.

5. It is recommended the City adopt minimum criteria for the determination of a permanent wholesale user for service. This criteria should consider the following: i) the user must enter into a wholesale agreement with a specific term based on the service being requested (e.g., 20 to 30 years with renewal options); ii) the customer must extend service to the point of delivery (water) / point of collection (wastewater) [i.e., the metering point]; and iii) the customer purchases the wholesale service on the sole basis for providing retail service to its customers and will not provide a pass-through of the purchased service (purchases for resale) from the City on a wholesale basis to another entity without the consent of the City (service is being provided to retail customers only).

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocation Water Expenses to Wholesale / Retail and Retail-Only [1]**

| Line No. | Description | Allocated Budget 2021 | Adjustments | Adjusted 2021 | Allocation Basis | Allocation Percentage [2] Primary | Secondary | Indirect | Primary | Secondary | Indirect | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Advocacy** | | | | | | | | | | | |
| 1 | REGULAR SALARIES & WAGES | $21,689 | $0 | $21,689 | Secondary | 0.00% | 100.00% | 0.00% | $0 | $21,689 | $0 | $21,689 |
| 2 | FICA TAXES | 1,659 | 0 | 1,659 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 1,659 | 0 | 1,659 |
| 3 | STATE RETIREMENT | 2,166 | 0 | 2,166 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 2,166 | 0 | 2,166 |
| 4 | AD & D | 5 | 0 | 5 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 5 | 0 | 5 |
| 5 | GROUP HEALTH INSURANCE | 4,133 | 0 | 4,133 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 4,133 | 0 | 4,133 |
| 6 | GROUP LIFE INSURANCE | 29 | 0 | 29 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 29 | 0 | 29 |
| 7 | WORKERS' COMPENSATION | 128 | 0 | 128 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 128 | 0 | 128 |
| 8 | CELL PHONE STIPEND | 0 | 0 | 0 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | 0 |
| 9 | SAFETY ADMINISTRATION | 89 | 0 | 89 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 89 | 0 | 89 |
| 10 | EMPLOYEE BENFITS ADMIN | 80 | 0 | 80 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 80 | 0 | 80 |
| 11 | EMPLOYMENT SERVICES | 247 | 0 | 247 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 247 | 0 | 247 |
| 12 | FIXED COST - INFO SYS | 3,629 | 0 | 3,629 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 3,629 | 0 | 3,629 |
| 13 | Total Customer Advocacy | $33,854 | $0 | $33,854 | | | | | $0 | $33,854 | $0 | $33,854 |
| | **Utility Accounting** | | | | | | | | | | | |
| 14 | REGULAR SALARIES & WAGES | $30,572 | $0 | $30,572 | Indirect | 0.00% | 0.00% | 100.00% | $0 | $0 | $30,572 | $30,572 |
| 15 | PERSONAL LEAVE PAYOFF | 1,123 | 0 | 1,123 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 1,123 | 1,123 |
| 16 | FICA TAXES | 2,339 | 0 | 2,339 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,339 | 2,339 |
| 17 | STATE RETIREMENT | 3,055 | 0 | 3,055 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 3,055 | 3,055 |
| 18 | AD & D | 7 | 0 | 7 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 7 | 7 |
| 19 | GROUP HEALTH INSURANCE | 4,001 | 0 | 4,001 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 4,001 | 4,001 |
| 20 | GROUP LIFE INSURANCE | 40 | 0 | 40 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 40 | 40 |
| 21 | WORKERS' COMPENSATION | 180 | 0 | 180 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 180 | 180 |
| 22 | PROF SERV - OTHER | 21,840 | 0 | 21,840 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 21,840 | 21,840 |
| 23 | ACCOUNTING & AUDITING | 9,500 | 0 | 9,500 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 9,500 | 9,500 |
| 24 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 25 | SAFETY ADMINISTRATION | 125 | 0 | 125 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 125 | 125 |
| 26 | EMPLOYEE BENFITS ADMIN | 113 | 0 | 113 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 113 | 113 |
| 27 | EMPLOYMENT SERVICES | 348 | 0 | 348 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 348 | 348 |
| 28 | FIXED COST - INFO SYS | 2,989 | 0 | 2,989 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,989 | 2,989 |
| 29 | MEMBERSHIPS | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 30 | Total Utility Accounting | $76,233 | $0 | $76,233 | | | | | $0 | $0 | $76,233 | $76,233 |
| | **Utility Billing** | | | | | | | | | | | |
| 31 | REGULAR SALARIES & WAGES | $356,433 | $0 | $356,433 | Accounts | 0.01% | 99.99% | 0.00% | $28 | $356,405 | $0 | $356,433 |
| 32 | Additional Personnel | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 33 | OUTSIDE DETAIL SALARIES | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 34 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 35 | OTHER PERSONAL SERVICES | 27,565 | 0 | 27,565 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 27,563 | 0 | 27,565 |
| 36 | OVERTIME | 11,026 | 0 | 11,026 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 11,025 | 0 | 11,026 |
| 37 | FICA TAXES | 27,267 | 0 | 27,267 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 27,265 | 0 | 27,267 |
| 38 | STATE RETIREMENT | 35,600 | 0 | 35,600 | Accounts | 0.01% | 99.99% | 0.00% | 3 | 35,597 | 0 | 35,600 |
| 39 | AD & D | 85 | 0 | 85 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 85 | 0 | 85 |
| 40 | GROUP HEALTH INSURANCE | 60,706 | 0 | 60,706 | Accounts | 0.01% | 99.99% | 0.00% | 5 | 60,701 | 0 | 60,706 |
| 41 | GROUP LIFE INSURANCE | 470 | 0 | 470 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 470 | 0 | 470 |
| 42 | WORKERS' COMPENSATION | 2,100 | 0 | 2,100 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 2,100 | 0 | 2,100 |
| 43 | PROF SERV - OTHER | 13,865 | 0 | 13,865 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 13,864 | 0 | 13,865 |
| 44 | RECORDING FEES | 1,930 | 0 | 1,930 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,929 | 0 | 1,930 |
| 45 | SECURITY | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 46 | CAR ALLOWANCE | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 47 | TRAVEL AND PER DIEM | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 48 | CELL PHONE STIPEND | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 49 | POSTAGE & FREIGHT | 84,900 | 0 | 84,900 | Accounts | 0.01% | 99.99% | 0.00% | 7 | 84,894 | 0 | 84,900 |
| 50 | UTILITIES - ELECTRICITY | 8,270 | 0 | 8,270 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 8,269 | 0 | 8,270 |
| 51 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 52 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 53 | PRINTING & BINDING | 19,571 | 0 | 19,571 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 19,570 | 0 | 19,571 |
| 54 | CREDIT CARD FEES | 154,365 | 0 | 154,365 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 154,365 | 0 | 154,365 |
| 55 | SAFETY ADMINISTRATION | 1,460 | 0 | 1,460 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,459 | 0 | 1,460 |
| 56 | EMPLOYEE BENFITS ADMIN | 1,317 | 0 | 1,317 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,317 | 0 | 1,317 |
| 57 | EMPLOYMENT SERVICES | 4,058 | 0 | 4,058 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 4,058 | 0 | 4,058 |
| 58 | FIXED COST - INFO SYS | 84,154 | 0 | 84,154 | Accounts | 0.01% | 99.99% | 0.00% | 7 | 84,147 | 0 | 84,154 |
| 59 | BAD DEBT EXPENSE | 59,348 | 0 | 59,348 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 59,348 | 0 | 59,348 |
| 60 | OFFICE SUPPLIES | 7,443 | 0 | 7,443 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 7,442 | 0 | 7,443 |
| 61 | MEMBERSHIPS | 163 | 0 | 163 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 163 | 0 | 163 |
| 62 | SUBSCRIPTIONS & PUBLICATIONS | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 63 | EDUCATION AND TRAINING | 1,654 | 0 | 1,654 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,654 | 0 | 1,654 |
| 64 | Contingency | 68,034 | (68,034) | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 65 | Total Utility Billing | $1,031,785 | ($68,034) | $963,751 | | | | | $59 | $963,691 | $0 | $963,751 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocation Water Expenses to Wholesale / Retail and Retail-Only [1]**

| Line No. | Description | Allocated Budget 2021 | Adjustments | Adjusted 2021 | Allocation Basis | Allocation Percentage [2] Primary | Secondary | Indirect | Primary | Secondary | Indirect | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Public Works Engineering** | | | | | | | | | | | |
| 66 | REGULAR SALARIES & WAGES | $98,584 | $0 | $98,584 | Water Assets | 54.31% | 45.69% | 0.00% | $53,542 | $45,042 | $0 | $98,584 |
| 67 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Water Assets | 54.31% | 45.69% | 0.00% | 0 | 0 | 0 | 0 |
| 68 | Additional Personnel | 0 | 0 | 0 | Water Assets | 54.31% | 45.69% | 0.00% | 0 | 0 | 0 | 0 |
| 69 | FICA TAXES | 7,713 | 0 | 7,713 | Water Assets | 54.31% | 45.69% | 0.00% | 4,189 | 3,524 | 0 | 7,713 |
| 70 | STATE RETIREMENT | 9,853 | 0 | 9,853 | Water Assets | 54.31% | 45.69% | 0.00% | 5,351 | 4,502 | 0 | 9,853 |
| 71 | AD & D | 24 | 0 | 24 | Water Assets | 54.31% | 45.69% | 0.00% | 13 | 11 | 0 | 24 |
| 72 | GROUP HEALTH INSURANCE | 8,784 | 0 | 8,784 | Water Assets | 54.31% | 45.69% | 0.00% | 4,771 | 4,013 | 0 | 8,784 |
| 73 | GROUP LIFE INSURANCE | 130 | 0 | 130 | Water Assets | 54.31% | 45.69% | 0.00% | 71 | 59 | 0 | 130 |
| 74 | WORKERS' COMPENSATION | 581 | 0 | 581 | Water Assets | 54.31% | 45.69% | 0.00% | 316 | 266 | 0 | 581 |
| 75 | PROF SERV - OTHER | 4,140 | 0 | 4,140 | Water Assets | 54.31% | 45.69% | 0.00% | 2,248 | 1,892 | 0 | 4,140 |
| 76 | CAR ALLOWANCE | 2,036 | 0 | 2,036 | Water Assets | 54.31% | 45.69% | 0.00% | 1,106 | 930 | 0 | 2,036 |
| 77 | TRAVEL AND PER DIEM | 328 | 0 | 328 | Water Assets | 54.31% | 45.69% | 0.00% | 178 | 150 | 0 | 328 |
| 78 | CELL PHONE STIPEND | 207 | 0 | 207 | Water Assets | 54.31% | 45.69% | 0.00% | 112 | 94 | 0 | 207 |
| 79 | POSTAGE & FREIGHT | 52 | 0 | 52 | Water Assets | 54.31% | 45.69% | 0.00% | 28 | 24 | 0 | 52 |
| 80 | M&R - EQUIPMENT | 259 | 0 | 259 | Water Assets | 54.31% | 45.69% | 0.00% | 141 | 118 | 0 | 259 |
| 81 | M&R - SOFTWARE | 345 | 0 | 345 | Water Assets | 54.31% | 45.69% | 0.00% | 187 | 158 | 0 | 345 |
| 82 | PRINTING & BINDING | 52 | 0 | 52 | Water Assets | 54.31% | 45.69% | 0.00% | 28 | 24 | 0 | 52 |
| 83 | COPIER CHARGES | 0 | 0 | 0 | Water Assets | 54.31% | 45.69% | 0.00% | 0 | 0 | 0 | 0 |
| 84 | SAFETY ADMINISTRATION | 404 | 0 | 404 | Water Assets | 54.31% | 45.69% | 0.00% | 219 | 185 | 0 | 404 |
| 85 | EMPLOYEE BENFITS ADMIN | 365 | 0 | 365 | Water Assets | 54.31% | 45.69% | 0.00% | 198 | 167 | 0 | 365 |
| 86 | EMPLOYMENT SERVICES | 1,123 | 0 | 1,123 | Water Assets | 54.31% | 45.69% | 0.00% | 610 | 513 | 0 | 1,123 |
| 87 | FIXED COST - INFO SYS | 5,130 | 0 | 5,130 | Water Assets | 54.31% | 45.69% | 0.00% | 2,786 | 2,344 | 0 | 5,130 |
| 88 | OFFICE SUPPLIES | 1,035 | 0 | 1,035 | Water Assets | 54.31% | 45.69% | 0.00% | 562 | 473 | 0 | 1,035 |
| 89 | MEMBERSHIPS | 207 | 0 | 207 | Water Assets | 54.31% | 45.69% | 0.00% | 112 | 95 | 0 | 207 |
| 90 | EDUCATION AND TRAINING | 690 | 0 | 690 | Water Assets | 54.31% | 45.69% | 0.00% | 375 | 315 | 0 | 690 |
| 91 | Total Water and Wastewater Engineering | $142,041 | $0 | $142,041 | | | | | $77,144 | $64,897 | $0 | $142,041 |
| | **Water and Wastewater Administration** | | | | | | | | | | | |
| 92 | REGULAR SALARIES & WAGES | $316,645 | $0 | $316,645 | Indirect | 0.00% | 0.00% | 100.00% | $0 | $0 | $316,645 | $316,645 |
| 93 | Additional Personnel | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 94 | MOVING ALLOWANCE | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 95 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 96 | OTHER PERSONAL SERVICES | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 97 | OVERTIME | 14,723 | 0 | 14,723 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 14,723 | 14,723 |
| 98 | FICA TAXES | 23,418 | 0 | 23,418 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 23,418 | 23,418 |
| 99 | GENERAL EMPLOYEE RETIREMENT | 5,010 | 0 | 5,010 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 5,010 | 5,010 |
| 100 | STATE RETIREMENT | 27,793 | 0 | 27,793 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 27,793 | 27,793 |
| 101 | DEFERRED COMP CONTRIBUTION | 421 | 0 | 421 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 421 | 421 |
| 102 | AD & D | 76 | 0 | 76 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 76 | 76 |
| 103 | GROUP HEALTH INSURANCE | 36,764 | 0 | 36,764 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 36,764 | 36,764 |
| 104 | GROUP LIFE INSURANCE | 418 | 0 | 418 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 418 | 418 |
| 105 | WORKERS' COMPENSATION | 4,698 | 0 | 4,698 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 4,698 | 4,698 |
| 106 | PROF SERV - EMERGENCY MANAGE | 2,356 | 0 | 2,356 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,356 | 2,356 |
| 107 | PROF SERV - INDIGENT | 8,413 | 0 | 8,413 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 8,413 | 8,413 |
| 108 | PROF SERV - UNIFORM CLEANING | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 109 | PROF SERV - OTHER | 8,413 | 0 | 8,413 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 8,413 | 8,413 |
| 110 | ACCOUNTING & AUDITING | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 111 | SECURITY | 1,052 | 0 | 1,052 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 1,052 | 1,052 |
| 112 | OTHER CONTRACTUAL SERVICES | 36,702 | 0 | 36,702 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 36,702 | 36,702 |
| 113 | CAR ALLOWANCE | 5,571 | 0 | 5,571 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 5,571 | 5,571 |
| 114 | TRAVEL AND PER DIEM | 2,103 | 0 | 2,103 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,103 | 2,103 |
| 115 | CARE AND SUBSISTENCE | 210 | 0 | 210 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 210 | 210 |
| 116 | CELL PHONE STIPEND | 982 | 0 | 982 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 982 | 982 |
| 117 | CITY CELL PHONES | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 118 | COMMUNICATION SERVICES | 841 | 0 | 841 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 841 | 841 |
| 119 | POSTAGE & FREIGHT | 2,524 | 0 | 2,524 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,524 | 2,524 |
| 120 | UTILITIES - ELECTRICITY | 2,945 | 0 | 2,945 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,945 | 2,945 |
| 121 | LEASE/RENT - BLDGS & STRUCTURE | 54,685 | 0 | 54,685 | Assets | 0.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 122 | LEASE/RENT - LAND | 2,103 | 0 | 2,103 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,103 | 2,103 |
| 123 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 124 | INS - BOILER & MACHINE | 5,048 | 0 | 5,048 | Assets | 0.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 125 | INS - BOTTLING PLANT | 0 | 0 | 0 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | 0 |
| 126 | INS - COMMERCIAL LIABILITY | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 127 | INS - GENERAL LIABILITY | 461,166 | 0 | 461,166 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 461,166 | 461,166 |
| 128 | M&R - SOFTWARE | 2,103 | 0 | 2,103 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,103 | 2,103 |
| 129 | M&R - EQUIPMENT | 105 | 0 | 105 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 105 | 105 |
| 130 | M&R - SOFTWARE | 2,103 | 0 | 2,103 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,103 | 2,103 |
| 131 | M&R - FLEET MAINT CHARGE | 798 | 0 | 798 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 798 | 798 |
| 132 | PRINTING & BINDING | 210 | 0 | 210 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 210 | 210 |
| 133 | ADVERTISING LEGAL/RECRUITING | 9,500 | 0 | 9,500 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 9,500 | 9,500 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocation Water Expenses to Wholesale / Retail and Retail-Only [1]**

| Line No. | Description | Allocated Budget 2021 | Adjustments | Adjusted 2021 | Allocation Basis | Allocation Percentage [2] Primary | Secondary | Indirect | Primary | Secondary | Indirect | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 134 | OTHER GOVT AGENCIES | 1,262 | 0 | 1,262 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 1,262 | 1,262 |
| 135 | WATER CONSERVATION PROJ | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 136 | SAFETY ADMINISTRATION | 1,092 | 0 | 1,092 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 1,092 | 1,092 |
| 137 | EMPLOYEE BENFITS ADMIN | 985 | 0 | 985 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 985 | 985 |
| 138 | EMPLOYMENT SERVICES | 3,036 | 0 | 3,036 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 3,036 | 3,036 |
| 139 | FIXED COST - INFO SYS | 48,532 | 0 | 48,532 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 48,532 | 48,532 |
| 140 | INDIRECT COST ALLOCATION | 338,256 | 0 | 338,256 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 338,256 | 338,256 |
| 141 | OFFICE SUPPLIES | 6,310 | 0 | 6,310 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 6,310 | 6,310 |
| 142 | WATER STORES ISSUES | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 143 | FUEL & OIL - NON INVENTORY | 708 | 0 | 708 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 708 | 708 |
| 144 | UNIFORMS | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 145 | INVENTORY ADJUSTMENTS | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 146 | OTHER MATERIAL & SUPPLIES | 1,683 | 0 | 1,683 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 1,683 | 1,683 |
| 147 | MEMBERSHIPS | 2,398 | 0 | 2,398 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 2,398 | 2,398 |
| 148 | SUBSCRIPTIONS & PUBLICATIONS | 631 | 0 | 631 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 631 | 631 |
| 149 | EDUCATION AND TRAINING | 3,155 | 0 | 3,155 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 3,155 | 3,155 |
| 150 | DEPRECIATION EXPENSE | 0 | 0 | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 |
| 151 | Total Water and Wastewater Administration | $1,447,947 | $0 | $1,447,947 | | | | | $0 | $0 | $1,388,214 | $1,388,214 |
| | **Regulatory Compliance** | | | | | | | | | | | |
| 152 | REGULAR SALARIES & WAGES | $169,435 | $0 | $169,435 | Primary | 100.00% | 0.00% | 0.00% | $169,435 | $0 | $0 | $169,435 |
| 153 | Additional Personnel | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 154 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 155 | OTHER PERSONAL SERVICES | 11,150 | 0 | 11,150 | Primary | 100.00% | 0.00% | 0.00% | 11,150 | 0 | 0 | 11,150 |
| 156 | OVERTIME | 3,500 | 0 | 3,500 | Primary | 100.00% | 0.00% | 0.00% | 3,500 | 0 | 0 | 3,500 |
| 157 | FICA TAXES | 12,981 | 0 | 12,981 | Primary | 100.00% | 0.00% | 0.00% | 12,981 | 0 | 0 | 12,981 |
| 158 | STATE RETIREMENT | 16,928 | 0 | 16,928 | Primary | 100.00% | 0.00% | 0.00% | 16,928 | 0 | 0 | 16,928 |
| 159 | AD & D | 41 | 0 | 41 | Primary | 100.00% | 0.00% | 0.00% | 41 | 0 | 0 | 41 |
| 160 | GROUP HEALTH INSURANCE | 23,281 | 0 | 23,281 | Primary | 100.00% | 0.00% | 0.00% | 23,281 | 0 | 0 | 23,281 |
| 161 | GROUP LIFE INSURANCE | 223 | 0 | 223 | Primary | 100.00% | 0.00% | 0.00% | 223 | 0 | 0 | 223 |
| 162 | WORKERS' COMPENSATION | 12,531 | 0 | 12,531 | Primary | 100.00% | 0.00% | 0.00% | 12,531 | 0 | 0 | 12,531 |
| 163 | PROF SERV - UNIFORM CLEANING | 525 | 0 | 525 | Primary | 100.00% | 0.00% | 0.00% | 525 | 0 | 0 | 525 |
| 164 | PROF SERV - OTHER | 57,750 | 0 | 57,750 | Primary | 100.00% | 0.00% | 0.00% | 57,750 | 0 | 0 | 57,750 |
| 165 | TRAVEL AND PER DIEM | 840 | 0 | 840 | Primary | 100.00% | 0.00% | 0.00% | 840 | 0 | 0 | 840 |
| 166 | CELL PHONE STIPEND | 250 | 0 | 250 | Primary | 100.00% | 0.00% | 0.00% | 250 | 0 | 0 | 250 |
| 167 | COMMUNICATION SERVICES | 5,075 | 0 | 5,075 | Primary | 100.00% | 0.00% | 0.00% | 5,075 | 0 | 0 | 5,075 |
| 168 | UNIFORMS | 175 | 0 | 175 | Primary | 100.00% | 0.00% | 0.00% | 175 | 0 | 0 | 175 |
| 169 | LEASE/RENT - EQUIPMENT | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 170 | M&R - PROPERTY MAINTENANCE | 2,800 | 0 | 2,800 | Primary | 100.00% | 0.00% | 0.00% | 2,800 | 0 | 0 | 2,800 |
| 171 | M&R - EQUIPMENT | 8,750 | 0 | 8,750 | Primary | 100.00% | 0.00% | 0.00% | 8,750 | 0 | 0 | 8,750 |
| 172 | M&R - SOFTWARE | 438 | 0 | 438 | Primary | 100.00% | 0.00% | 0.00% | 438 | 0 | 0 | 438 |
| 173 | M&R - FLEET MAINT CHARGE | 3,918 | 0 | 3,918 | Primary | 100.00% | 0.00% | 0.00% | 3,918 | 0 | 0 | 3,918 |
| 174 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 175 | PRINTING & BINDING | 525 | 0 | 525 | Primary | 100.00% | 0.00% | 0.00% | 525 | 0 | 0 | 525 |
| 176 | PROMO - ACTIVITIES | 350 | 0 | 350 | Primary | 100.00% | 0.00% | 0.00% | 350 | 0 | 0 | 350 |
| 177 | OTHER GOVT AGENCIES | 1,050 | 0 | 1,050 | Primary | 100.00% | 0.00% | 0.00% | 1,050 | 0 | 0 | 1,050 |
| 178 | SAFETY ADMINISTRATION | 694 | 0 | 694 | Primary | 100.00% | 0.00% | 0.00% | 694 | 0 | 0 | 694 |
| 179 | EMPLOYEE BENFITS ADMIN | 626 | 0 | 626 | Primary | 100.00% | 0.00% | 0.00% | 626 | 0 | 0 | 626 |
| 180 | EMPLOYMENT SERVICES | 1,930 | 0 | 1,930 | Primary | 100.00% | 0.00% | 0.00% | 1,930 | 0 | 0 | 1,930 |
| 181 | FIXED COST - INFO SYS | 14,812 | 0 | 14,812 | Primary | 100.00% | 0.00% | 0.00% | 14,812 | 0 | 0 | 14,812 |
| 182 | OFFICE SUPPLIES | 1,050 | 0 | 1,050 | Primary | 100.00% | 0.00% | 0.00% | 1,050 | 0 | 0 | 1,050 |
| 183 | WATER STORES ISSUES | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 184 | FUEL & OIL - NON INVENTORY | 2,778 | 0 | 2,778 | Primary | 100.00% | 0.00% | 0.00% | 2,778 | 0 | 0 | 2,778 |
| 185 | MEDICAL AND LAB SUPPLIES | 40,250 | 0 | 40,250 | Primary | 100.00% | 0.00% | 0.00% | 40,250 | 0 | 0 | 40,250 |
| 186 | SMALL TOOLS & MINOR EQUIPMENT | 525 | 0 | 525 | Primary | 100.00% | 0.00% | 0.00% | 525 | 0 | 0 | 525 |
| 187 | OTHER MATERIAL & SUPPLIES | 5,250 | 0 | 5,250 | Primary | 100.00% | 0.00% | 0.00% | 5,250 | 0 | 0 | 5,250 |
| 188 | MEMBERSHIPS | 350 | 0 | 350 | Primary | 100.00% | 0.00% | 0.00% | 350 | 0 | 0 | 350 |
| 189 | EDUCATION AND TRAINING | 2,625 | 0 | 2,625 | Primary | 100.00% | 0.00% | 0.00% | 2,625 | 0 | 0 | 2,625 |
| 190 | CAP OUT - MACHINE & EQUIPMENT | 2,800 | 0 | 2,800 | Primary | 100.00% | 0.00% | 0.00% | 2,800 | 0 | 0 | 2,800 |
| 191 | Total Regulatory Compliance | $406,205 | $0 | $406,205 | | | | | $406,205 | $0 | $0 | $406,205 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocation Water Expenses to Wholesale / Retail and Retail-Only [1]**

| Line No. | Description | Allocated Budget 2021 | Adjustments | Adjusted 2021 | Allocation Basis | Allocation Percentage [2] Primary | Secondary | Indirect | Primary | Secondary | Indirect | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Meter Services** | | | | | | | | | | | |
| 192 | REGULAR SALARIES & WAGES | $196,911 | $0 | $196,911 | Accounts | 0.01% | 99.99% | 0.00% | $16 | $196,896 | $0 | $196,911 |
| 193 | Additional Personnel | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 194 | PERSONAL LEAVE PAYOFF | 10,749 | 0 | 10,749 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 10,748 | 0 | 10,749 |
| 195 | OTHER PERSONAL SERVICES | 14,334 | 0 | 14,334 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 14,333 | 0 | 14,334 |
| 196 | OVERTIME | 19,847 | 0 | 19,847 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 19,845 | 0 | 19,847 |
| 197 | FICA TAXES | 15,086 | 0 | 15,086 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 15,085 | 0 | 15,086 |
| 198 | STATE RETIREMENT | 21,760 | 0 | 21,760 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 21,758 | 0 | 21,760 |
| 199 | AD & D | 47 | 0 | 47 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 47 | 0 | 47 |
| 200 | GROUP HEALTH INSURANCE | 34,629 | 0 | 34,629 | Accounts | 0.01% | 99.99% | 0.00% | 3 | 34,626 | 0 | 34,629 |
| 201 | GROUP LIFE INSURANCE | 260 | 0 | 260 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 260 | 0 | 260 |
| 202 | WORKERS' COMPENSATION | 9,752 | 0 | 9,752 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 9,751 | 0 | 9,752 |
| 203 | PROF SERV - UNIFORM CLEANING | 2,205 | 0 | 2,205 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 2,205 | 0 | 2,205 |
| 204 | CELL PHONE STIPEND | 298 | 0 | 298 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 298 | 0 | 298 |
| 205 | COMMUNICATION SERVICES | 1,103 | 0 | 1,103 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,103 | 0 | 1,103 |
| 206 | POSTAGE & FREIGHT | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 207 | LEASE/RENT - BLDGS & STRUCTURE | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 208 | M&R - PROPERTY MAINTENANCE | 1,103 | 0 | 1,103 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,103 | 0 | 1,103 |
| 209 | M&R - EQUIPMENT | 2,757 | 0 | 2,757 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 2,756 | 0 | 2,757 |
| 210 | M&R - FLEET MAINT CHARGE | 14,666 | 0 | 14,666 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 14,665 | 0 | 14,666 |
| 211 | SAFETY ADMINISTRATION | 806 | 0 | 806 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 806 | 0 | 806 |
| 212 | EMPLOYEE BENFITS ADMIN | 728 | 0 | 728 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 728 | 0 | 728 |
| 213 | EMPLOYMENT SERVICES | 2,242 | 0 | 2,242 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 2,242 | 0 | 2,242 |
| 214 | FIXED COST - INFO SYS | 34,570 | 0 | 34,570 | Accounts | 0.01% | 99.99% | 0.00% | 3 | 34,568 | 0 | 34,570 |
| 215 | OFFICE SUPPLIES | 551 | 0 | 551 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 551 | 0 | 551 |
| 216 | WATER STORES ISSUES | 93,721 | 0 | 93,721 | Accounts | 0.01% | 99.99% | 0.00% | 7 | 93,714 | 0 | 93,721 |
| 217 | FUEL & OIL - NON INVENTORY | 19,843 | 0 | 19,843 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 19,841 | 0 | 19,843 |
| 218 | SMALL TOOLS & MINOR EQUIPMENT | 2,757 | 0 | 2,757 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 2,756 | 0 | 2,757 |
| 219 | OTHER MATERIAL & SUPPLIES | 1,654 | 0 | 1,654 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,654 | 0 | 1,654 |
| 220 | EDUCATION AND TRAINING | 1,654 | 0 | 1,654 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,654 | 0 | 1,654 |
| 221 | CAP OUT - MACHINE & EQUIPMENT | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 | 0 |
| 222 | Total Meter Services | $504,032 | $0 | $504,032 | | | | | $40 | $503,992 | $0 | $504,032 |
| | **Utilities Engineering** | | | | | | | | | | | |
| 223 | REGULAR SALARIES & WAGES | $189,430 | $0 | $189,430 | CIP | 63.87% | 36.13% | 0.00% | $120,996 | $68,434 | $0 | $189,430 |
| 224 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | CIP | 63.87% | 36.13% | 0.00% | 0 | 0 | 0 | 0 |
| 225 | Additional Personnel | 0 | 0 | 0 | CIP | 63.87% | 36.13% | 0.00% | 0 | 0 | 0 | 0 |
| 226 | OVERTIME | 1,725 | 0 | 1,725 | CIP | 63.87% | 36.13% | 0.00% | 1,102 | 623 | 0 | 1,725 |
| 227 | FICA TAXES | 14,869 | 0 | 14,869 | CIP | 63.87% | 36.13% | 0.00% | 9,497 | 5,372 | 0 | 14,869 |
| 228 | STATE RETIREMENT | 21,235 | 0 | 21,235 | CIP | 63.87% | 36.13% | 0.00% | 13,563 | 7,671 | 0 | 21,235 |
| 229 | AD & D | 45 | 0 | 45 | CIP | 63.87% | 36.13% | 0.00% | 29 | 16 | 0 | 45 |
| 230 | GROUP HEALTH INSURANCE | 25,353 | 0 | 25,353 | CIP | 63.87% | 36.13% | 0.00% | 16,194 | 9,159 | 0 | 25,353 |
| 231 | GROUP LIFE INSURANCE | 250 | 0 | 250 | CIP | 63.87% | 36.13% | 0.00% | 160 | 90 | 0 | 250 |
| 232 | WORKERS' COMPENSATION | 3,959 | 0 | 3,959 | CIP | 63.87% | 36.13% | 0.00% | 2,529 | 1,430 | 0 | 3,959 |
| 233 | PROF SERV - ENGINEERING | 12,075 | 0 | 12,075 | CIP | 63.87% | 36.13% | 0.00% | 7,713 | 4,362 | 0 | 12,075 |
| 234 | PROF SERV - UNIFORM CLEANING | 259 | 0 | 259 | CIP | 63.87% | 36.13% | 0.00% | 165 | 93 | 0 | 259 |
| 235 | PROF SERV - OTHER | 10,350 | 0 | 10,350 | CIP | 63.87% | 36.13% | 0.00% | 6,611 | 3,739 | 0 | 10,350 |
| 236 | CAR ALLOWANCE | 4,503 | 0 | 4,503 | CIP | 63.87% | 36.13% | 0.00% | 2,876 | 1,627 | 0 | 4,503 |
| 237 | TRAVEL AND PER DIEM | 1,035 | 0 | 1,035 | CIP | 63.87% | 36.13% | 0.00% | 661 | 374 | 0 | 1,035 |
| 238 | CELL PHONE STIPEND | 434 | 0 | 434 | CIP | 63.87% | 36.13% | 0.00% | 277 | 157 | 0 | 434 |
| 239 | COMMUNICATION SERVICES | 690 | 0 | 690 | CIP | 63.87% | 36.13% | 0.00% | 441 | 249 | 0 | 690 |
| 240 | M&R - PROPERTY MAINTENANCE | 345 | 0 | 345 | CIP | 63.87% | 36.13% | 0.00% | 220 | 125 | 0 | 345 |
| 241 | M&R - FLEET MAINT CHARGE | 417 | 0 | 417 | CIP | 63.87% | 36.13% | 0.00% | 267 | 151 | 0 | 417 |
| 242 | PRINTING & BINDING | 518 | 0 | 518 | CIP | 63.87% | 36.13% | 0.00% | 331 | 187 | 0 | 518 |
| 243 | OTHER GOVT AGENCIES | 3,450 | 0 | 3,450 | CIP | 63.87% | 36.13% | 0.00% | 2,204 | 1,246 | 0 | 3,450 |
| 244 | PERMIT RENEWAL | 0 | 0 | 0 | CIP | 63.87% | 36.13% | 0.00% | 0 | 0 | 0 | 0 |
| 245 | SAFETY ADMINISTRATION | 776 | 0 | 776 | CIP | 63.87% | 36.13% | 0.00% | 496 | 280 | 0 | 776 |
| 246 | EMPLOYEE BENFITS ADMIN | 700 | 0 | 700 | CIP | 63.87% | 36.13% | 0.00% | 447 | 253 | 0 | 700 |
| 247 | EMPLOYMENT SERVICES | 2,158 | 0 | 2,158 | CIP | 63.87% | 36.13% | 0.00% | 1,378 | 780 | 0 | 2,158 |
| 248 | FIXED COST - INFO SYS | 22,121 | 0 | 22,121 | CIP | 63.87% | 36.13% | 0.00% | 14,130 | 7,992 | 0 | 22,121 |
| 249 | OFFICE SUPPLIES | 1,725 | 0 | 1,725 | CIP | 63.87% | 36.13% | 0.00% | 1,102 | 623 | 0 | 1,725 |
| 250 | FUEL & OIL - NON INVENTORY | 625 | 0 | 625 | CIP | 63.87% | 36.13% | 0.00% | 399 | 226 | 0 | 625 |
| 251 | OTHER MATERIAL & SUPPLIES | 0 | 0 | 0 | CIP | 63.87% | 36.13% | 0.00% | 0 | 0 | 0 | 0 |
| 252 | MEMBERSHIPS | 242 | 0 | 242 | CIP | 63.87% | 36.13% | 0.00% | 154 | 87 | 0 | 242 |
| 253 | EDUCATION AND TRAINING | 1,553 | 0 | 1,553 | CIP | 63.87% | 36.13% | 0.00% | 992 | 561 | 0 | 1,553 |
| 254 | Total Utilities Engineering | $320,841 | $0 | $320,841 | | | | | $204,934 | $115,908 | $0 | $320,841 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocation Water Expenses to Wholesale / Retail and Retail-Only [1]**

| Line No. | Description | Allocated Budget 2021 | Adjustments | Adjusted 2021 | Allocation Basis | Allocation Percentage [2] Primary | Secondary | Indirect | Primary | Secondary | Indirect | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Ralph Brennan Water Plant #2** | | | | | | | | | | | |
| 255 | REGULAR SALARIES & WAGES | $1,134,622 | $0 | $1,134,622 | Primary | 100.00% | 0.00% | 0.00% | $1,134,622 | $0 | $0 | $1,134,622 |
| 256 | Additional Personnel | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 257 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 258 | OTHER PERSONAL SERVICES | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 259 | OVERTIME | 70,000 | 0 | 70,000 | Primary | 100.00% | 0.00% | 0.00% | 70,000 | 0 | 0 | 70,000 |
| 260 | FICA TAXES | 86,844 | 0 | 86,844 | Primary | 100.00% | 0.00% | 0.00% | 86,844 | 0 | 0 | 86,844 |
| 261 | STATE RETIREMENT | 117,945 | 0 | 117,945 | Primary | 100.00% | 0.00% | 0.00% | 117,945 | 0 | 0 | 117,945 |
| 262 | PENSION EXPENSE | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 263 | AD & D | 272 | 0 | 272 | Primary | 100.00% | 0.00% | 0.00% | 272 | 0 | 0 | 272 |
| 264 | GROUP HEALTH INSURANCE | 196,005 | 0 | 196,005 | Primary | 100.00% | 0.00% | 0.00% | 196,005 | 0 | 0 | 196,005 |
| 265 | GROUP LIFE INSURANCE | 1,496 | 0 | 1,496 | Primary | 100.00% | 0.00% | 0.00% | 1,496 | 0 | 0 | 1,496 |
| 266 | WORKERS' COMPENSATION | 78,102 | 0 | 78,102 | Primary | 100.00% | 0.00% | 0.00% | 78,102 | 0 | 0 | 78,102 |
| 267 | PROF SERV - UNIFORM CLEANING | 5,000 | 0 | 5,000 | Primary | 100.00% | 0.00% | 0.00% | 5,000 | 0 | 0 | 5,000 |
| 268 | PROF SERV - OTHER | 32,500 | 0 | 32,500 | Primary | 100.00% | 0.00% | 0.00% | 32,500 | 0 | 0 | 32,500 |
| 269 | SECURITY | 19,500 | 0 | 19,500 | Primary | 100.00% | 0.00% | 0.00% | 19,500 | 0 | 0 | 19,500 |
| 270 | TRAVEL AND PER DIEM | 2,500 | 0 | 2,500 | Primary | 100.00% | 0.00% | 0.00% | 2,500 | 0 | 0 | 2,500 |
| 271 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 272 | CELL PHONE STIPEND | 599 | 0 | 599 | Primary | 100.00% | 0.00% | 0.00% | 599 | 0 | 0 | 599 |
| 273 | COMMUNICATION SERVICES | 1,800 | 0 | 1,800 | Primary | 100.00% | 0.00% | 0.00% | 1,800 | 0 | 0 | 1,800 |
| 274 | UTILITIES - ELECTRICITY | 725,000 | 0 | 725,000 | Primary | 100.00% | 0.00% | 0.00% | 725,000 | 0 | 0 | 725,000 |
| 275 | UTILITIES - WATER & SEWER | 33,500 | 0 | 33,500 | Primary | 100.00% | 0.00% | 0.00% | 33,500 | 0 | 0 | 33,500 |
| 276 | LANDFILL CHARGES | 475,000 | 0 | 475,000 | Primary | 100.00% | 0.00% | 0.00% | 475,000 | 0 | 0 | 475,000 |
| 277 | LEASE/RENT - EQUIPMENT | 20,000 | 0 | 20,000 | Primary | 100.00% | 0.00% | 0.00% | 20,000 | 0 | 0 | 20,000 |
| 278 | INS - ALL RISK PROPERTY | 133,721 | 0 | 133,721 | Primary | 100.00% | 0.00% | 0.00% | 133,721 | 0 | 0 | 133,721 |
| 279 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 280 | M&R - PROPERTY MAINTENANCE | 68,000 | 0 | 68,000 | Primary | 100.00% | 0.00% | 0.00% | 68,000 | 0 | 0 | 68,000 |
| 281 | M&R - EQUIPMENT | 220,000 | 0 | 220,000 | Primary | 100.00% | 0.00% | 0.00% | 220,000 | 0 | 0 | 220,000 |
| 282 | M&R - FLEET MAINT CHARGE | 4,933 | 0 | 4,933 | Primary | 100.00% | 0.00% | 0.00% | 4,933 | 0 | 0 | 4,933 |
| 283 | M&R - MATERIALS | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 284 | M&R - OTHER | 235,000 | 0 | 235,000 | Primary | 100.00% | 0.00% | 0.00% | 235,000 | 0 | 0 | 235,000 |
| 285 | OTHER GOVT AGENCIES | 29,000 | 0 | 29,000 | Primary | 100.00% | 0.00% | 0.00% | 29,000 | 0 | 0 | 29,000 |
| 286 | SAFETY ADMINISTRATION | 4,647 | 0 | 4,647 | Primary | 100.00% | 0.00% | 0.00% | 4,647 | 0 | 0 | 4,647 |
| 287 | EMPLOYEE BENFITS ADMIN | 4,194 | 0 | 4,194 | Primary | 100.00% | 0.00% | 0.00% | 4,194 | 0 | 0 | 4,194 |
| 288 | EMPLOYMENT SERVICES | 12,921 | 0 | 12,921 | Primary | 100.00% | 0.00% | 0.00% | 12,921 | 0 | 0 | 12,921 |
| 289 | FIXED COST - PROPERTY MAINT | 344,070 | 0 | 344,070 | Primary | 100.00% | 0.00% | 0.00% | 344,070 | 0 | 0 | 344,070 |
| 290 | FIXED COST - INFO SYS | 88,901 | 0 | 88,901 | Primary | 100.00% | 0.00% | 0.00% | 88,901 | 0 | 0 | 88,901 |
| 291 | OFFICE SUPPLIES | 3,500 | 0 | 3,500 | Primary | 100.00% | 0.00% | 0.00% | 3,500 | 0 | 0 | 3,500 |
| 292 | BOTTLED WATER | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 293 | WATER STORES ISSUES | 0 | 0 | 0 | Primary | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 |
| 294 | CHEMICALS AND FERTILIZER | 2,400,000 | (1,065,000) | 1,335,000 | Primary | 100.00% | 0.00% | 0.00% | 1,335,000 | 0 | 0 | 1,335,000 |
| 295 | FUEL & OIL - NON INVENTORY | 11,733 | 0 | 11,733 | Primary | 100.00% | 0.00% | 0.00% | 11,733 | 0 | 0 | 11,733 |
| 296 | MEDICAL AND LAB SUPPLIES | 7,000 | 0 | 7,000 | Primary | 100.00% | 0.00% | 0.00% | 7,000 | 0 | 0 | 7,000 |
| 297 | UNIFORMS | 500 | 0 | 500 | Primary | 100.00% | 0.00% | 0.00% | 500 | 0 | 0 | 500 |
| 298 | SMALL TOOLS & MINOR EQUIPMENT | 11,000 | 0 | 11,000 | Primary | 100.00% | 0.00% | 0.00% | 11,000 | 0 | 0 | 11,000 |
| 299 | FUEL & OIL - GENERATOR FUEL | 50,000 | 0 | 50,000 | Primary | 100.00% | 0.00% | 0.00% | 50,000 | 0 | 0 | 50,000 |
| 300 | OTHER MATERIAL & SUPPLIES | 25,000 | 0 | 25,000 | Primary | 100.00% | 0.00% | 0.00% | 25,000 | 0 | 0 | 25,000 |
| 301 | MEMBERSHIPS | 1,500 | 0 | 1,500 | Primary | 100.00% | 0.00% | 0.00% | 1,500 | 0 | 0 | 1,500 |
| 302 | EDUCATION AND TRAINING | 5,000 | 0 | 5,000 | Primary | 100.00% | 0.00% | 0.00% | 5,000 | 0 | 0 | 5,000 |
| 303 | CAP OUT - MACHINE & EQUIPMENT | 25,000 | 0 | 25,000 | Primary | 100.00% | 0.00% | 0.00% | 25,000 | 0 | 0 | 25,000 |
| 304 | Total Ralph Brennan Water Plant #2 | $6,686,305 | ($1,065,000) | $5,621,305 | | | | | $5,621,305 | $0 | $0 | $5,621,305 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocation Water Expenses to Wholesale / Retail and Retail-Only [1]**

| Line No. | Description | Allocated Budget 2021 | Adjustments | Adjusted 2021 | Allocation Basis | Allocation Percentage [2] Primary | Secondary | Indirect | Primary | Secondary | Indirect | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Water Distribution** | | | | | | | | | | | |
| 305 | REGULAR SALARIES & WAGES | $668,810 | $0 | $668,810 | Pipe | 49.09% | 50.91% | 0.00% | $328,325 | $340,486 | $0 | $668,810 |
| 306 | Additional Personnel | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 307 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 308 | OVERTIME | 126,500 | 0 | 126,500 | Pipe | 49.09% | 50.91% | 0.00% | 62,100 | 64,400 | 0 | 126,500 |
| 309 | FICA TAXES | 51,292 | 0 | 51,292 | Pipe | 49.09% | 50.91% | 0.00% | 25,180 | 26,113 | 0 | 51,292 |
| 310 | STATE RETIREMENT | 66,798 | 0 | 66,798 | Pipe | 49.09% | 50.91% | 0.00% | 32,792 | 34,006 | 0 | 66,798 |
| 311 | AD & D | 160 | 0 | 160 | Pipe | 49.09% | 50.91% | 0.00% | 79 | 82 | 0 | 160 |
| 312 | GROUP HEALTH INSURANCE | 130,192 | 0 | 130,192 | Pipe | 49.09% | 50.91% | 0.00% | 63,913 | 66,280 | 0 | 130,192 |
| 313 | GROUP LIFE INSURANCE | 882 | 0 | 882 | Pipe | 49.09% | 50.91% | 0.00% | 433 | 449 | 0 | 882 |
| 314 | WORKERS' COMPENSATION | 38,792 | 0 | 38,792 | Pipe | 49.09% | 50.91% | 0.00% | 19,043 | 19,748 | 0 | 38,792 |
| 315 | PROF SERV - UNIFORM CLEANING | 4,500 | 0 | 4,500 | Pipe | 49.09% | 50.91% | 0.00% | 2,209 | 2,291 | 0 | 4,500 |
| 316 | OTHER CONTRACTUAL SERVICES | 600,000 | 0 | 600,000 | Pipe | 49.09% | 50.91% | 0.00% | 294,545 | 305,455 | 0 | 600,000 |
| 317 | TRAVEL AND PER DIEM | 1,000 | 0 | 1,000 | Pipe | 49.09% | 50.91% | 0.00% | 491 | 509 | 0 | 1,000 |
| 318 | CELL PHONE STIPEND | 1,679 | 0 | 1,679 | Pipe | 49.09% | 50.91% | 0.00% | 824 | 855 | 0 | 1,679 |
| 319 | COMMUNICATION SERVICES | 500 | 0 | 500 | Pipe | 49.09% | 50.91% | 0.00% | 245 | 255 | 0 | 500 |
| 320 | POSTAGE & FREIGHT | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 321 | UTILITIES - ELECTRICITY | 8,500 | 0 | 8,500 | Pipe | 49.09% | 50.91% | 0.00% | 4,173 | 4,327 | 0 | 8,500 |
| 322 | UTILITIES - WATER & SEWER | 8,500 | 0 | 8,500 | Pipe | 49.09% | 50.91% | 0.00% | 4,173 | 4,327 | 0 | 8,500 |
| 323 | LANDFILL CHARGES | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 324 | LEASE/RENT - CONSTRUCTION EQUP | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 325 | INS - ALL RISK PROPERTY | 4,180 | 0 | 4,180 | Pipe | 49.09% | 50.91% | 0.00% | 2,052 | 2,128 | 0 | 4,180 |
| 326 | M&R - WATER/SEWER LINES | 16,000 | 0 | 16,000 | Pipe | 49.09% | 50.91% | 0.00% | 7,855 | 8,145 | 0 | 16,000 |
| 327 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 328 | M&R - PROPERTY MAINTENANCE | 15,500 | 0 | 15,500 | Pipe | 49.09% | 50.91% | 0.00% | 7,609 | 7,891 | 0 | 15,500 |
| 329 | M&R - EQUIPMENT | 13,000 | 0 | 13,000 | Pipe | 49.09% | 50.91% | 0.00% | 6,382 | 6,618 | 0 | 13,000 |
| 330 | M&R - FLEET MAINT CHARGE | 38,711 | 0 | 38,711 | Pipe | 49.09% | 50.91% | 0.00% | 19,004 | 19,707 | 0 | 38,711 |
| 331 | M&R - MATERIALS | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 332 | M&R - STREETS & SIDEWALKS | 25,000 | 0 | 25,000 | Pipe | 49.09% | 50.91% | 0.00% | 12,273 | 12,727 | 0 | 25,000 |
| 333 | M&R - OTHER | 55,000 | (55,000) | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 333 | SAFETY ADMINISTRATION | 2,739 | 0 | 2,739 | Pipe | 49.09% | 50.91% | 0.00% | 1,344 | 1,394 | 0 | 2,739 |
| 334 | EMPLOYEE BENFITS ADMIN | 2,472 | 0 | 2,472 | Pipe | 49.09% | 50.91% | 0.00% | 1,213 | 1,258 | 0 | 2,472 |
| 335 | EMPLOYMENT SERVICES | 7,615 | 0 | 7,615 | Pipe | 49.09% | 50.91% | 0.00% | 3,738 | 3,877 | 0 | 7,615 |
| 336 | FIXED COST - INFO SYS | 62,803 | 0 | 62,803 | Pipe | 49.09% | 50.91% | 0.00% | 30,831 | 31,972 | 0 | 62,803 |
| 337 | OFFICE SUPPLIES | 5,500 | 0 | 5,500 | Pipe | 49.09% | 50.91% | 0.00% | 2,700 | 2,800 | 0 | 5,500 |
| 338 | MATERIAL & SUPPLIES | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 339 | WATER STORES ISSUES | 1,000,000 | 0 | 1,000,000 | Pipe | 49.09% | 50.91% | 0.00% | 490,908 | 509,092 | 0 | 1,000,000 |
| 340 | FUEL & OIL - NON INVENTORY | 36,806 | 0 | 36,806 | Pipe | 49.09% | 50.91% | 0.00% | 18,068 | 18,738 | 0 | 36,806 |
| 341 | SOIL, SEED, SOD AND PLANTS | 5,000 | 0 | 5,000 | Pipe | 49.09% | 50.91% | 0.00% | 2,455 | 2,545 | 0 | 5,000 |
| 342 | SMALL TOOLS & MINOR EQUIPMENT | 16,500 | 0 | 16,500 | Pipe | 49.09% | 50.91% | 0.00% | 8,100 | 8,400 | 0 | 16,500 |
| 343 | FUEL & OIL - GENERATOR FUEL | 0 | 0 | 0 | Pipe | 49.09% | 50.91% | 0.00% | 0 | 0 | 0 | 0 |
| 344 | OTHER MATERIAL & SUPPLIES | 55,000 | 0 | 55,000 | Pipe | 49.09% | 50.91% | 0.00% | 27,000 | 28,000 | 0 | 55,000 |
| 345 | EDUCATION AND TRAINING | 5,000 | 0 | 5,000 | Pipe | 49.09% | 50.91% | 0.00% | 2,455 | 2,545 | 0 | 5,000 |
| 346 | CAP OUT - MACHINE & EQUIPMENT | 10,000 | 0 | 10,000 | Pipe | 49.09% | 50.91% | 0.00% | 4,909 | 5,091 | 0 | 10,000 |
| 347 | Total Water Distribution | $3,084,930 | ($55,000) | $3,029,930 | | | | | $1,487,418 | $1,542,512 | $0 | $3,029,930 |
| 348 | Total Water System Operating Expenses | $13,734,174 | ($1,188,034) | $12,546,140 | | | | | $7,797,106 | $3,224,854 | $1,464,447 | $12,486,407 |
| 349 | Indirect Allocation - Percentage | | | | | | | | 70.74% | 29.26% | | |
| 350 | Indirect Allocation - Amount | | | | | | | | $1,035,973 | $428,474 | | |
| 351 | Total Allocated Water Operating Expenses | | | | | | | | $8,833,079 | $3,653,328 | | |
| 352 | Total Fiscal Year 2019 Finished Water Produced (000s) [3] | | | | | | | | 4,530,242 | | | |
| 353 | Estimated Operating Charge Per Thousand Gallons | | | | | | | | $ 1.9499 | | | |
| 354 | Capital Reinvestment Charge [4] | | | | | | | | $ 0.4732 | | | |
| 355 | Allowance for Payment in Lieu of Taxes (10.0% of Revenues) (Per 1,000 Gallons) | | | | | | | | 0.2167 | | | |
| 356 | Proposed Wholesale Water Rate - Per Thousand Gallons of Metered Water | | | | | | | | $ 2.6398 | | | |

Footnotes:

[1] Amounts shown derivied from information provided on Table 1-4 at the end of this Report.
[2] Amounts shown derivied from information provided on Table 4-2 at the end of this Report.
[3] Information derived from the Water Plant Monthly Operating Reports (MORs) as provided by City staff.
[4] Amounts shown derivied from information provided on Table 4-3 at the end of this Report.

**Table 4-2**
**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Water Allocation Factors - Primary, Secondary, and Indirect**

| Line No. | Description | Allocator | Allocation Percentage | | |
|---|---|---|---|---|---|
| | | | Primary | Secondary | Indirect |
| 1 | Primary Direct Expense | Primary | 100.00% | 0.00% | 0.00% |
| 2 | Secondary Direct Expense | Secondary | 0.00% | 100.00% | 0.00% |
| 3 | Indirect Expense | Indirect | 0.00% | 0.00% | 100.00% |
| 4 | Water Accounts | Accounts | 0.01% | 99.99% | 0.00% |
| 5 | Water System Fixed Assets | Water Assets | 54.31% | 45.69% | 0.00% |
| 6 | Water Pipe Length | Pipe | 49.09% | 50.91% | 0.00% |
| 7 | Transmission Pipe | Trans Pipe | 51.94% | 48.06% | 0.00% |
| 8 | Equivalent Residential Units - Water | ERUs-W | 24.79% | 75.21% | 0.00% |
| 9 | Capital Improvement Plan | CIP | 63.87% | 36.13% | 0.00% |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Water Capital Reinvestment Charge**

| Line No. | Department | Primary Assets Water [1] | Retirements | Adjusted | Estimated Service Life (Years) [2] | Estimated Cost of Capital | Annual Replacement |
|---|---|---|---|---|---|---|---|
| | Water System | | | | | | |
| 1 | Existing Treatment Assets | $ 27,849,455.10 | $ - | $ 27,849,455 | 32.00 | 2.25% | $1,230,226 |
| 2 | Existing Transmission Assets | 16,136,791 | 0 | 16,136,791 | 50.00 | 2.25% | 540,879 |
| 3 | Existing Distribution Assets | 0 | 0 | 0 | 50.00 | 2.25% | 0 |
| 4 | Treatment Capital Improvement Projects | 27,334,635 | (6,833,659) | 20,500,976 | 32.00 | 2.25% | 905,613 |
| 5 | Transmission Capital Improvement Projects | 0 | 0 | 0 | 50.00 | 2.25% | 0 |
| 6 | Distribution Capital Improvement Projects | 0 | 0 | 0 | 50.00 | 2.25% | 0 |
| 7 | Total Water Assets and Projects | $ 71,320,881 | | $ 64,487,222 | | | $ 2,676,718 |
| 8 | Total Dependable Capacity [3] | | | | | | 5,656,528 |
| 9 | Capital Reinvestment Charge Per Thousand Gallons of Treatment Capacity | | | | | | $ 0.4732 |
| | | | | | | | $ 540,879 |
| | | | | | | | $ 0.0956 |

Footnotes:

[1] Amounts shown derivied from information provided on Table 4-2 at the end of this Report.

[2] Estimated Service lives based on Average Service Lives as defined by the Florida Administrative Code (Section 25-30.140).

| | Large Utility Average Service Life |
|---|---|
| Water Systems | |
| Computers | 6.00 |
| Structures and Improvements (Composite) | 32.00 |
| Pipes (Composite) | 37.00 |
| Meters and Meter Installations | 20.00 |
| Other Plant and Misc. Equipment | 18.00 |
| Collection System (Composite) | 32.00 |
| Concrete Ground Storage Reservoir | 40.00 |
| Wastewater Systems | |
| Computers | 6.00 |
| Structures and Improvements (Composite) | 32.00 |
| Treatment and Disposal Equipment | 18.00 |
| Concrete Ground Storage Reservoir | 40.00 |
| Pumping Plant - Structures and Improvements (Composite) | 32.00 |
| Other Plant and Misc. Equipment | 18.00 |
| Collection System (Composite) | 32.00 |

[3] Amount shown based on a total treatment capacity for the Water Treatment Plant of twenty-four million gallons per day expressed in an annual amount, less a peaking factor adjustment and a transmission line loss adjustment.

Estimated Dependable Capacity was calculated as follows:

| | Water Plant Capacity (000s of Gallons) |
|---|---|
| Annual Capacity (24 Million Gallons Per Day) | 8,760,000 |
| Peaking Factor Adjustment (a) | (13.43%) |
| Reliable Capacity Adjustment | (20.00%) |
| Transmission Line Loss | (2.00%) |
| Total Adjustment - Percentage | (35.43%) |
| Total Adjustment - Amount | (3,103,472) |
| Net Available Dependable Capacity | 5,656,528 |

(a) Based on Fiscal Year 2015 Average Daily Flow to Maximum Day. Calculation shown below:

| | Fiscal Year 2015 |
|---|---|
| Average Daily Flow | 12,500 |
| Maximum Daily Flow | 14,179 |
| Peaking Factor Adjustment | (13.43%) |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Wastewater Operating Expenditures to Reclaimed Water and Wastewater Functions**

| Line No. | Description | Revenue Sufficiency Report - Wastewater Operating Expenditures [1] | | | Allocation Reference [2] | Allocation Percentages [2] | | | Allocation Amounts | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Test Year 2021 | Adjustments | Adjusted Test Yea | | Reclaimed Water | Wastewater | Indirect | Reclaimed Water | Wastewater | Indirect |
| | Customer Advocacy | | | | | | | | | | |
| 1 | REGULAR SALARIES & WAGES | $17,653 | $0 | $17,653 | Accounts | 7.5% | 92.5% | 0.0% | $1,331 | $16,322 | $0 |
| 2 | FICA TAXES | 1,350 | 0 | 1,350 | Accounts | 7.5% | 92.5% | 0.0% | 102 | 1,249 | 0 |
| 3 | STATE RETIREMENT | 1,763 | 0 | 1,763 | Accounts | 7.5% | 92.5% | 0.0% | 133 | 1,630 | 0 |
| 4 | AD & D | 4 | 0 | 4 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 4 | 0 |
| 5 | GROUP HEALTH INSURANCE | 3,364 | 0 | 3,364 | Accounts | 7.5% | 92.5% | 0.0% | 254 | 3,110 | 0 |
| 6 | GROUP LIFE INSURANCE | 23 | 0 | 23 | Accounts | 7.5% | 92.5% | 0.0% | 2 | 22 | 0 |
| 7 | WORKERS' COMPENSATION | 104 | 0 | 104 | Accounts | 7.5% | 92.5% | 0.0% | 8 | 96 | 0 |
| 8 | CELL PHONE STIPEND | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 9 | SAFETY ADMINISTRATION | 72 | 0 | 72 | Accounts | 7.5% | 92.5% | 0.0% | 5 | 67 | 0 |
| 10 | EMPLOYEE BENFITS ADMIN | 65 | 0 | 65 | Accounts | 7.5% | 92.5% | 0.0% | 5 | 60 | 0 |
| 11 | EMPLOYMENT SERVICES | 201 | 0 | 201 | Accounts | 7.5% | 92.5% | 0.0% | 15 | 186 | 0 |
| 12 | FIXED COST - INFO SYS | 2,954 | 0 | 2,954 | Accounts | 7.5% | 92.5% | 0.0% | 223 | 2,731 | 0 |
| 13 | Total Customer Advocacy | $27,554 | $0 | $27,554 | | | | | $2,077 | $25,476 | $0 |
| | Utility Accounting | | | | | | | | | | |
| 14 | REGULAR SALARIES & WAGES | $42,919 | $0 | $42,919 | Indirect | 0.0% | 0.0% | 100.0% | $0 | $0 | $42,919 |
| 15 | FICA TAXES | 1,577 | 0 | 1,577 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 1,577 |
| 16 | FICA TAXES | 121 | (121) | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 16 | STATE RETIREMENT | 3,283 | 0 | 3,283 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 3,283 |
| 17 | AD & D | 4,288 | 0 | 4,288 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 4,288 |
| 18 | GROUP HEALTH INSURANCE | 10 | 0 | 10 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 10 |
| 19 | GROUP LIFE INSURANCE | 5,617 | 0 | 5,617 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 5,617 |
| 20 | WORKERS' COMPENSATION | 57 | 0 | 57 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 57 |
| 21 | PROF SERV - OTHER | 253 | 0 | 253 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 253 |
| 22 | ACCOUNTING & AUDITING | 30,660 | 0 | 30,660 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 30,660 |
| 23 | LEASE/RENT - COPIERS | 13,336 | 0 | 13,336 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 13,336 |
| 24 | SAFETY ADMINISTRATION | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 25 | EMPLOYEE BENFITS ADMIN | 176 | 0 | 176 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 176 |
| 26 | EMPLOYMENT SERVICES | 159 | 0 | 159 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 159 |
| 27 | FIXED COST - INFO SYS | 489 | 0 | 489 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 489 |
| 28 | MEMBERSHIPS | 4,195 | 0 | 4,195 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 4,195 |
| 29 | CONTINGENCY | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 30 | Total Utility Accounting | $107,140 | ($121) | $107,019 | | | | | $0 | $0 | $107,019 |
| | Utility Billing | | | | | | | | | | |
| 31 | REGULAR SALARIES & WAGES | $290,097 | $0 | $290,097 | Accounts | 7.5% | 92.5% | 0.0% | $21,870 | $268,227 | $0 |
| 32 | Additional Personnel | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 33 | OUTSIDE DETAIL SALARIES | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 34 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 35 | OTHER PERSONAL SERVICES | 22,435 | 0 | 22,435 | Accounts | 7.5% | 92.5% | 0.0% | 1,691 | 20,744 | 0 |
| 36 | OVERTIME | 8,974 | 0 | 8,974 | Accounts | 7.5% | 92.5% | 0.0% | 677 | 8,297 | 0 |
| 37 | FICA TAXES | 22,192 | 0 | 22,192 | Accounts | 7.5% | 92.5% | 0.0% | 1,673 | 20,519 | 0 |
| 38 | STATE RETIREMENT | 28,975 | 0 | 28,975 | Accounts | 7.5% | 92.5% | 0.0% | 2,184 | 26,790 | 0 |
| 39 | AD & D | 70 | 0 | 70 | Accounts | 7.5% | 92.5% | 0.0% | 5 | 64 | 0 |
| 40 | GROUP HEALTH INSURANCE | 49,408 | 0 | 49,408 | Accounts | 7.5% | 92.5% | 0.0% | 3,725 | 45,683 | 0 |
| 41 | GROUP LIFE INSURANCE | 382 | 0 | 382 | Accounts | 7.5% | 92.5% | 0.0% | 29 | 354 | 0 |
| 42 | WORKERS' COMPENSATION | 1,710 | 0 | 1,710 | Accounts | 7.5% | 92.5% | 0.0% | 129 | 1,581 | 0 |
| 43 | PROF SERV - OTHER | 11,285 | 0 | 11,285 | Accounts | 7.5% | 92.5% | 0.0% | 851 | 10,434 | 0 |
| 44 | RECORDING FEES | 1,570 | 0 | 1,570 | Accounts | 7.5% | 92.5% | 0.0% | 118 | 1,452 | 0 |
| 45 | SECURITY | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 46 | CAR ALLOWANCE | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 47 | TRAVEL AND PER DIEM | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 48 | CELL PHONE STIPEND | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 49 | POSTAGE & FREIGHT | 69,100 | 0 | 69,100 | Accounts | 7.5% | 92.5% | 0.0% | 5,209 | 63,890 | 0 |
| 50 | UTILITIES - ELECTRICITY | 6,730 | 0 | 6,730 | Accounts | 7.5% | 92.5% | 0.0% | 507 | 6,223 | 0 |
| 51 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 52 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 53 | PRINTING & BINDING | 15,929 | 0 | 15,929 | Accounts | 7.5% | 92.5% | 0.0% | 1,201 | 14,728 | 0 |
| 54 | CREDIT CARD FEES | 125,635 | 0 | 125,635 | Accounts | 7.5% | 92.5% | 0.0% | 9,471 | 116,164 | 0 |
| 55 | SAFETY ADMINISTRATION | 1,188 | 0 | 1,188 | Accounts | 7.5% | 92.5% | 0.0% | 90 | 1,098 | 0 |
| 56 | EMPLOYEE BENFITS ADMIN | 1,072 | 0 | 1,072 | Accounts | 7.5% | 92.5% | 0.0% | 81 | 991 | 0 |
| 57 | EMPLOYMENT SERVICES | 3,303 | 0 | 3,303 | Accounts | 7.5% | 92.5% | 0.0% | 249 | 3,054 | 0 |
| 58 | FIXED COST - INFO SYS | 68,492 | 0 | 68,492 | Accounts | 7.5% | 92.5% | 0.0% | 5,163 | 63,329 | 0 |
| 59 | BAD DEBT EXPENSE | 68,716 | 0 | 68,716 | Accounts | 7.5% | 92.5% | 0.0% | 5,180 | 63,536 | 0 |
| 60 | OFFICE SUPPLIES | 6,057 | 0 | 6,057 | Accounts | 7.5% | 92.5% | 0.0% | 457 | 5,601 | 0 |
| 61 | MEMBERSHIPS | 132 | 0 | 132 | Accounts | 7.5% | 92.5% | 0.0% | 10 | 122 | 0 |
| 62 | SUBSCRIPTIONS & PUBLICATIONS | 0 | 0 | 0 | Accounts | 7.5% | 92.5% | 0.0% | 0 | 0 | 0 |
| 63 | EDUCATION AND TRAINING | 1,346 | 0 | 1,346 | Accounts | 7.5% | 92.5% | 0.0% | 101 | 1,245 | 0 |
| 64 | Contingency | 93,940 | 0 | 93,940 | Accounts | 7.5% | 92.5% | 0.0% | 7,082 | 86,858 | 0 |
| 65 | Total Utility Billing | $898,738 | $0 | $898,738 | | | | | $67,754 | $830,984 | $0 |
| | Water and Wastewater Engineering | | | | | | | | | | |
| 66 | REGULAR SALARIES & WAGES | $187,167 | $0 | $187,167 | Total Assets | 3.1% | 96.9% | 0.0% | $5,737 | $181,430 | $0 |
| 67 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Total Assets | 3.1% | 96.9% | 0.0% | 0 | 0 | 0 |
| 68 | Additional Personnel | 0 | 0 | 0 | Total Assets | 3.1% | 96.9% | 0.0% | 0 | 0 | 0 |
| 69 | FICA TAXES | 14,644 | 0 | 14,644 | Total Assets | 3.1% | 96.9% | 0.0% | 449 | 14,195 | 0 |
| 70 | STATE RETIREMENT | 18,706 | 0 | 18,706 | Total Assets | 3.1% | 96.9% | 0.0% | 573 | 18,133 | 0 |
| 71 | AD & D | 45 | 0 | 45 | Total Assets | 3.1% | 96.9% | 0.0% | 1 | 44 | 0 |
| 72 | GROUP HEALTH INSURANCE | 16,677 | 0 | 16,677 | Total Assets | 3.1% | 96.9% | 0.0% | 511 | 16,166 | 0 |
| 73 | GROUP LIFE INSURANCE | 247 | 0 | 247 | Total Assets | 3.1% | 96.9% | 0.0% | 8 | 239 | 0 |
| 74 | WORKERS' COMPENSATION | 1,104 | 0 | 1,104 | Total Assets | 3.1% | 96.9% | 0.0% | 34 | 1,070 | 0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Wastewater Operating Expenditures to Reclaimed Water and Wastewater Functions**

| Line No. | Description | Revenue Sufficiency Report - Wastewater Operating Expenditures [1] | | | Allocation Percentages [2] | | | | Allocation Amounts | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Test Year 2021 | Adjustments | Adjusted Test Yea | Allocation Reference [2] | Reclaimed Water | Wastewater | Indirect | Reclaimed Water | Wastewater | Indirect |
| 75 | PROF SERV - OTHER | 7,860 | 0 | 7,860 | Total Assets | 3.1% | 96.9% | 0.0% | 241 | 7,619 | 0 |
| 76 | CAR ALLOWANCE | 3,866 | 0 | 3,866 | Total Assets | 3.1% | 96.9% | 0.0% | 119 | 3,747 | 0 |
| 77 | TRAVEL AND PER DIEM | 622 | 0 | 622 | Total Assets | 3.1% | 96.9% | 0.0% | 19 | 603 | 0 |
| 78 | CELL PHONE STIPEND | 392 | 0 | 392 | Total Assets | 3.1% | 96.9% | 0.0% | 12 | 380 | 0 |
| 79 | POSTAGE & FREIGHT | 98 | 0 | 98 | Total Assets | 3.1% | 96.9% | 0.0% | 3 | 95 | 0 |
| 80 | M&R - EQUIPMENT | 491 | 0 | 491 | Total Assets | 3.1% | 96.9% | 0.0% | 15 | 476 | 0 |
| 81 | M&R - SOFTWARE | 655 | 0 | 655 | Total Assets | 3.1% | 96.9% | 0.0% | 20 | 635 | 0 |
| 82 | PRINTING & BINDING | 98 | 0 | 98 | Total Assets | 3.1% | 96.9% | 0.0% | 3 | 95 | 0 |
| 83 | COPIER CHARGES | 0 | 0 | 0 | Total Assets | 3.1% | 96.9% | 0.0% | 0 | 0 | 0 |
| 84 | SAFETY ADMINISTRATION | 767 | 0 | 767 | Total Assets | 3.1% | 96.9% | 0.0% | 24 | 743 | 0 |
| 85 | EMPLOYEE BENFITS ADMIN | 692 | 0 | 692 | Total Assets | 3.1% | 96.9% | 0.0% | 21 | 671 | 0 |
| 86 | EMPLOYMENT SERVICES | 2,133 | 0 | 2,133 | Total Assets | 3.1% | 96.9% | 0.0% | 65 | 2,067 | 0 |
| 87 | FIXED COST - INFO SYS | 9,739 | 0 | 9,739 | Total Assets | 3.1% | 96.9% | 0.0% | 299 | 9,441 | 0 |
| 88 | OFFICE SUPPLIES | 1,965 | 0 | 1,965 | Total Assets | 3.1% | 96.9% | 0.0% | 60 | 1,905 | 0 |
| 89 | MEMBERSHIPS | 393 | 0 | 393 | Total Assets | 3.1% | 96.9% | 0.0% | 12 | 381 | 0 |
| 90 | EDUCATION AND TRAINING | 1,310 | 0 | 1,310 | Total Assets | 3.1% | 96.9% | 0.0% | 40 | 1,270 | 0 |
| 91 | Total Water and Wastewater Engineering | $269,672 | $0 | $269,672 | | | | | $8,267 | $261,405 | $0 |
| | Water and Wastewater Administration | | | | | | | | | | |
| 92 | REGULAR SALARIES & WAGES | $436,102 | $0 | $436,102 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 436,102 |
| 93 | Additional Personnel | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 94 | MOVING ALLOWANCE | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 95 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 96 | OTHER PERSONAL SERVICES | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 97 | OVERTIME | 20,277 | 0 | 20,277 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 20,277 |
| 98 | FICA TAXES | 32,252 | 0 | 32,252 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 32,252 |
| 99 | GENERAL EMPLOYEE RETIREMENT | 6,899 | 0 | 6,899 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 6,899 |
| 100 | STATE RETIREMENT | 38,279 | 0 | 38,279 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 38,279 |
| 100 | DEFERRED COMP CONTRIBUTION | 579 | 0 | 579 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 579 |
| 101 | AD & D | 105 | 0 | 105 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 105 |
| 102 | GROUP HEALTH INSURANCE | 50,634 | 0 | 50,634 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 50,634 |
| 103 | GROUP LIFE INSURANCE | 575 | 0 | 575 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 575 |
| 104 | WORKERS' COMPENSATION | 6,470 | 0 | 6,470 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 6,470 |
| 105 | PROF SERV - EMERGENCY MANAGE | 3,244 | 0 | 3,244 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 3,244 |
| 106 | PROF SERV - INDIGENT | 11,587 | 0 | 11,587 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 11,587 |
| 107 | PROF SERV - UNIFORM CLEANING | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 108 | PROF SERV - OTHER | 11,587 | 0 | 11,587 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 11,587 |
| 109 | ACCOUNTING & AUDITING | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 110 | SECURITY | 1,448 | 0 | 1,448 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 1,448 |
| 111 | OTHER CONTRACTUAL SERVICES | 50,548 | 0 | 50,548 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 50,548 |
| 112 | CAR ALLOWANCE | 7,673 | 0 | 7,673 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 7,673 |
| 113 | TRAVEL AND PER DIEM | 2,897 | 0 | 2,897 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 2,897 |
| 114 | CARE AND SUBSISTENCE | 290 | 0 | 290 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 290 |
| 115 | CELL PHONE STIPEND | 1,352 | 0 | 1,352 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 1,352 |
| 116 | CITY CELL PHONES | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 117 | COMMUNICATION SERVICES | 1,159 | 0 | 1,159 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 1,159 |
| 118 | POSTAGE & FREIGHT | 3,476 | 0 | 3,476 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 3,476 |
| 119 | UTILITIES - ELECTRICITY | 4,055 | 0 | 4,055 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 4,055 |
| 120 | LEASE/RENT - BLDGS & STRUCTURE | 75,315 | 0 | 75,315 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 75,315 |
| 121 | LEASE/RENT - LAND | 2,897 | 0 | 2,897 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 2,897 |
| 122 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 123 | INS - BOILER & MACHINE | 6,952 | 0 | 6,952 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 6,952 |
| 124 | INS - BOTTLING PLANT | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 125 | INS - COMMERCIAL LIABILITY | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 126 | INS - GENERAL LIABILITY | 635,143 | 0 | 635,143 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 635,143 |
| 127 | M&R - SOFTWARE | 2,897 | 0 | 2,897 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 2,897 |
| 128 | M&R - EQUIPMENT | 145 | 0 | 145 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 145 |
| 129 | M&R - SOFTWARE | 2,897 | 0 | 2,897 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 2,897 |
| 130 | M&R - FLEET MAINT CHARGE | 1,099 | 0 | 1,099 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 1,099 |
| 131 | PRINTING & BINDING | 290 | 0 | 290 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 290 |
| 132 | ADVERTISING LEGAL/RECRUITING | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 133 | OTHER GOVT AGENCIES | 1,738 | 0 | 1,738 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 1,738 |
| 134 | WATER CONSERVATION PROJ | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 135 | SAFETY ADMINISTRATION | 1,504 | 0 | 1,504 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 1,504 |
| 136 | EMPLOYEE BENFITS ADMIN | 1,357 | 0 | 1,357 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 1,357 |
| 137 | EMPLOYMENT SERVICES | 4,182 | 0 | 4,182 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 4,182 |
| 138 | FIXED COST - INFO SYS | 66,841 | 0 | 66,841 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 66,841 |
| 139 | INDIRECT COST ALLOCATION | 465,865 | 0 | 465,865 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 465,865 |
| 140 | OFFICE SUPPLIES | 8,690 | 0 | 8,690 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 8,690 |
| 141 | WATER STORES ISSUES | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 142 | FUEL & OIL - NON INVENTORY | 976 | 0 | 976 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 976 |
| 143 | UNIFORMS | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 144 | INVENTORY ADJUSTMENTS | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 145 | OTHER MATERIAL & SUPPLIES | 2,317 | 0 | 2,317 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 2,317 |
| 146 | MEMBERSHIPS | 3,302 | 0 | 3,302 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 3,302 |
| 147 | SUBSCRIPTIONS & PUBLICATIONS | 869 | 0 | 869 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 869 |
| 148 | EDUCATION AND TRAINING | 4,345 | 0 | 4,345 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 4,345 |
| 149 | DEPRECIATION EXPENSE | 0 | 0 | 0 | Indirect | 0.0% | 0.0% | 100.0% | 0 | 0 | 0 |
| 150 | Total Water and Wastewater Administration | $1,981,111 | $0 | $1,981,111 | | | | | $0 | $0 | $1,981,111 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Wastewater Operating Expenditures to Reclaimed Water and Wastewater Functions**

| Line | | Revenue Sufficiency Report - Wastewater Operating Expenditures [1] | | | | Allocation Percentages [2] | | | Allocation Amounts | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Description | Test Year 2021 | Adjustments | Adjusted Test Yea | Allocation Reference [2] | Reclaimed Water | Wastewater | Indirect | Reclaimed Water | Wastewater | Indirect |
| | Regulatory Compliance | | | | | | | | | | |
| 151 | REGULAR SALARIES & WAGES | $314,666 | $0 | $314,666 | Salaries | 2.2% | 97.8% | 0.0% | 6,920 | 307,746 | 0 |
| 152 | Additional Personnel | 0 | 0 | 0 | Salaries | 2.2% | 97.8% | 0.0% | 0 | 0 | 0 |
| 153 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Salaries | 2.2% | 97.8% | 0.0% | 0 | 0 | 0 |
| 153 | OTHER PERSONAL SERVICES | 20,708 | 0 | 20,708 | Salaries | 2.2% | 97.8% | 0.0% | 455 | 20,252 | 0 |
| 154 | OVERTIME | 6,500 | 0 | 6,500 | Salaries | 2.2% | 97.8% | 0.0% | 143 | 6,357 | 0 |
| 155 | FICA TAXES | 24,107 | 0 | 24,107 | Salaries | 2.2% | 97.8% | 0.0% | 530 | 23,577 | 0 |
| 156 | STATE RETIREMENT | 31,438 | 0 | 31,438 | Salaries | 2.2% | 97.8% | 0.0% | 691 | 30,747 | 0 |
| 157 | AD & D | 75 | 0 | 75 | Salaries | 2.2% | 97.8% | 0.0% | 2 | 74 | 0 |
| 158 | GROUP HEALTH INSURANCE | 43,236 | 0 | 43,236 | Salaries | 2.2% | 97.8% | 0.0% | 951 | 42,286 | 0 |
| 159 | GROUP LIFE INSURANCE | 415 | 0 | 415 | Salaries | 2.2% | 97.8% | 0.0% | 9 | 406 | 0 |
| 160 | WORKERS' COMPENSATION | 23,272 | 0 | 23,272 | Salaries | 2.2% | 97.8% | 0.0% | 512 | 22,761 | 0 |
| 161 | PROF SERV - UNIFORM CLEANING | 975 | 0 | 975 | Salaries | 2.2% | 97.8% | 0.0% | 21 | 954 | 0 |
| 162 | PROF SERV - OTHER | 107,250 | 0 | 107,250 | Equal | 50.0% | 50.0% | 0.0% | 53,625 | 53,625 | 0 |
| 163 | TRAVEL AND PER DIEM | 1,560 | 0 | 1,560 | Salaries | 2.2% | 97.8% | 0.0% | 34 | 1,526 | 0 |
| 164 | CELL PHONE STIPEND | 463 | 0 | 463 | Salaries | 2.2% | 97.8% | 0.0% | 10 | 453 | 0 |
| 165 | COMMUNICATION SERVICES | 9,425 | 0 | 9,425 | Salaries | 2.2% | 97.8% | 0.0% | 207 | 9,218 | 0 |
| 166 | UNIFORMS | 325 | 0 | 325 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 325 | 0 |
| 167 | LEASE/RENT - EQUIPMENT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 168 | M&R - PROPERTY MAINTENANCE | 5,200 | 0 | 5,200 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 5,200 | 0 |
| 169 | M&R - EQUIPMENT | 16,250 | 0 | 16,250 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 16,250 | 0 |
| 169 | M&R - SOFTWARE | 813 | 0 | 813 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 813 | 0 |
| 170 | M&R - FLEET MAINT CHARGE | 7,275 | 0 | 7,275 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 7,275 | 0 |
| 171 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 172 | PRINTING & BINDING | 975 | 0 | 975 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 975 | 0 |
| 172 | PROMO - ACTIVITIES | 650 | 0 | 650 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 650 | 0 |
| 173 | OTHER GOVT AGENCIES | 1,950 | 0 | 1,950 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,950 | 0 |
| 174 | SAFETY ADMINISTRATION | 1,289 | 0 | 1,289 | Salaries | 2.2% | 97.8% | 0.0% | 28 | 1,261 | 0 |
| 175 | EMPLOYEE BENFITS ADMIN | 1,163 | 0 | 1,163 | Salaries | 2.2% | 97.8% | 0.0% | 26 | 1,138 | 0 |
| 176 | EMPLOYMENT SERVICES | 3,584 | 0 | 3,584 | Salaries | 2.2% | 97.8% | 0.0% | 79 | 3,505 | 0 |
| 177 | FIXED COST - INFO SYS | 27,507 | 0 | 27,507 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 27,507 | 0 |
| 178 | OFFICE SUPPLIES | 1,950 | 0 | 1,950 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,950 | 0 |
| 179 | WATER STORES ISSUES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 180 | FUEL & OIL - NON INVENTORY | 5,158 | 0 | 5,158 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 5,158 | 0 |
| 181 | MEDICAL AND LAB SUPPLIES | 74,750 | 0 | 74,750 | RFlow | 0.0% | 0.0% | 0.0% | 0 | 0 | 0 |
| 182 | SMALL TOOLS & MINOR EQUIPMENT | 975 | 0 | 975 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 975 | 0 |
| 183 | OTHER MATERIAL & SUPPLIES | 9,750 | 0 | 9,750 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 9,750 | 0 |
| 184 | MEMBERSHIPS | 650 | 0 | 650 | Salaries | 2.2% | 97.8% | 0.0% | 14 | 636 | 0 |
| 185 | EDUCATION AND TRAINING | 4,875 | 0 | 4,875 | Salaries | 2.2% | 97.8% | 0.0% | 107 | 4,768 | 0 |
| 186 | CAP OUT - MACHINE & EQUIPMENT | 5,200 | 0 | 5,200 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 5,200 | 0 |
| 187 | Total Regulatory Compliance | $754,382 | $0 | $754,382 | | | | | $64,366 | $615,266 | $0 |
| | Meter Services | | | | | | | | | | |
| 188 | REGULAR SALARIES & WAGES | $160,264 | $0 | $160,264 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 160,264 | 0 |
| 189 | PERSONAL LEAVE PAYOFF | 8,749 | 0 | 8,749 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 8,749 | 0 |
| 190 | OTHER PERSONAL SERVICES | 11,666 | 0 | 11,666 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 11,666 | 0 |
| 191 | OVERTIME | 16,153 | 0 | 16,153 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 16,153 | 0 |
| 192 | FICA TAXES | 12,279 | 0 | 12,279 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 12,279 | 0 |
| 193 | STATE RETIREMENT | 17,710 | 0 | 17,710 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 17,710 | 0 |
| 194 | AD & D | 38 | 0 | 38 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 38 | 0 |
| 195 | GROUP HEALTH INSURANCE | 28,184 | 0 | 28,184 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 28,184 | 0 |
| 196 | GROUP LIFE INSURANCE | 211 | 0 | 211 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 211 | 0 |
| 197 | WORKERS' COMPENSATION | 7,937 | 0 | 7,937 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 7,937 | 0 |
| 198 | PROF SERV - UNIFORM CLEANING | 1,795 | 0 | 1,795 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,795 | 0 |
| 199 | CELL PHONE STIPEND | 242 | 0 | 242 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 242 | 0 |
| 200 | COMMUNICATION SERVICES | 897 | 0 | 897 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 897 | 0 |
| 201 | POSTAGE & FREIGHT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 202 | LEASE/RENT - BLDGS & STRUCTURE | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 203 | M&R - PROPERTY MAINTENANCE | 897 | 0 | 897 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 897 | 0 |
| 204 | M&R - EQUIPMENT | 2,243 | 0 | 2,243 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,243 | 0 |
| 205 | M&R - FLEET MAINT CHARGE | 11,936 | 0 | 11,936 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 11,936 | 0 |
| 206 | SAFETY ADMINISTRATION | 656 | 0 | 656 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 656 | 0 |
| 207 | EMPLOYEE BENFITS ADMIN | 592 | 0 | 592 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 592 | 0 |
| 208 | EMPLOYMENT SERVICES | 1,825 | 0 | 1,825 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,825 | 0 |
| 209 | FIXED COST - INFO SYS | 28,137 | 0 | 28,137 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 28,137 | 0 |
| 210 | OFFICE SUPPLIES | 449 | 0 | 449 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 449 | 0 |
| 211 | WATER STORES ISSUES | 76,279 | 0 | 76,279 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 76,279 | 0 |
| 212 | FUEL & OIL - NON INVENTORY | 16,150 | 0 | 16,150 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 16,150 | 0 |
| 213 | SMALL TOOLS & MINOR EQUIPMENT | 2,243 | 0 | 2,243 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,243 | 0 |
| 214 | OTHER MATERIAL & SUPPLIES | 1,346 | 0 | 1,346 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,346 | 0 |
| 215 | EDUCATION AND TRAINING | 1,346 | 0 | 1,346 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,346 | 0 |
| 216 | CAP OUT - MACHINE & EQUIPMENT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 217 | Total Meter Services | $410,226 | $0 | $410,226 | | | | | $0 | $410,226 | $0 |
| | Utilities Engineering | | | | | | | | | | |
| 218 | REGULAR SALARIES & WAGES | $359,642 | $0 | $359,642 | Total Assets | 3.1% | 96.9% | 0.0% | 11,024 | 348,617 | 0 |
| 219 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Total Assets | 3.1% | 96.9% | 0.0% | 0 | 0 | 0 |
| 220 | Additional Personnel | 0 | 0 | 0 | Total Assets | 3.1% | 96.9% | 0.0% | 0 | 0 | 0 |
| 221 | OVERTIME | 3,275 | 0 | 3,275 | Total Assets | 3.1% | 96.9% | 0.0% | 100 | 3,175 | 0 |
| 222 | FICA TAXES | 28,230 | 0 | 28,230 | Total Assets | 3.1% | 96.9% | 0.0% | 865 | 27,364 | 0 |
| 223 | STATE RETIREMENT | 40,315 | 0 | 40,315 | Total Assets | 3.1% | 96.9% | 0.0% | 1,236 | 39,079 | 0 |
| 224 | AD & D | 86 | 0 | 86 | Total Assets | 3.1% | 96.9% | 0.0% | 3 | 84 | 0 |
| 225 | GROUP HEALTH INSURANCE | 48,134 | 0 | 48,134 | Total Assets | 3.1% | 96.9% | 0.0% | 1,475 | 46,658 | 0 |
| 226 | GROUP LIFE INSURANCE | 474 | 0 | 474 | Total Assets | 3.1% | 96.9% | 0.0% | 15 | 460 | 0 |
| 227 | WORKERS' COMPENSATION | 7,516 | 0 | 7,516 | Total Assets | 3.1% | 96.9% | 0.0% | 230 | 7,286 | 0 |
| 228 | PROF SERV - ENGINEERING | 22,925 | 0 | 22,925 | Total Assets | 3.1% | 96.9% | 0.0% | 703 | 22,222 | 0 |
| 229 | PROF SERV - UNIFORM CLEANING | 491 | 0 | 491 | Total Assets | 3.1% | 96.9% | 0.0% | 15 | 476 | 0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Wastewater Operating Expenditures to Reclaimed Water and Wastewater Functions**

| Line | | Revenue Sufficiency Report - Wastewater Operating Expenditures [1] | | | | Allocation Percentages [2] | | | Allocation Amounts | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Description | Test Year 2021 | Adjustments | Adjusted Test Yea | Allocation Reference [2] | Reclaimed Water | Wastewater | Indirect | Reclaimed Water | Wastewater | Indirect |
| 230 | PROF SERV - OTHER | 19,650 | 0 | 19,650 | Total Assets | 3.1% | 96.9% | 0.0% | 602 | 19,048 | 0 |
| 231 | CAR ALLOWANCE | 8,549 | 0 | 8,549 | Total Assets | 3.1% | 96.9% | 0.0% | 262 | 8,287 | 0 |
| 232 | TRAVEL AND PER DIEM | 1,965 | 0 | 1,965 | Total Assets | 3.1% | 96.9% | 0.0% | 60 | 1,905 | 0 |
| 233 | CELL PHONE STIPEND | 825 | 0 | 825 | Total Assets | 3.1% | 96.9% | 0.0% | 25 | 799 | 0 |
| 234 | COMMUNICATION SERVICES | 1,310 | 0 | 1,310 | Total Assets | 3.1% | 96.9% | 0.0% | 40 | 1,270 | 0 |
| 235 | M&R - PROPERTY MAINTENANCE | 655 | 0 | 655 | Total Assets | 3.1% | 96.9% | 0.0% | 20 | 635 | 0 |
| 236 | M&R - FLEET MAINT CHARGE | 793 | 0 | 793 | Total Assets | 3.1% | 96.9% | 0.0% | 24 | 768 | 0 |
| 237 | PRINTING & BINDING | 983 | 0 | 983 | Total Assets | 3.1% | 96.9% | 0.0% | 30 | 952 | 0 |
| 238 | OTHER GOVT AGENCIES | 6,550 | 0 | 6,550 | Total Assets | 3.1% | 96.9% | 0.0% | 201 | 6,349 | 0 |
| 239 | PERMIT RENEWAL | 0 | 0 | 0 | Total Assets | 3.1% | 96.9% | 0.0% | 0 | 0 | 0 |
| 240 | SAFETY ADMINISTRATION | 1,474 | 0 | 1,474 | Total Assets | 3.1% | 96.9% | 0.0% | 45 | 1,428 | 0 |
| 241 | EMPLOYEE BENFITS ADMIN | 1,330 | 0 | 1,330 | Total Assets | 3.1% | 96.9% | 0.0% | 41 | 1,289 | 0 |
| 242 | EMPLOYMENT SERVICES | 4,097 | 0 | 4,097 | Total Assets | 3.1% | 96.9% | 0.0% | 126 | 3,972 | 0 |
| 243 | FIXED COST - INFO SYS | 41,999 | 0 | 41,999 | Total Assets | 3.1% | 96.9% | 0.0% | 1,287 | 40,711 | 0 |
| 244 | OFFICE SUPPLIES | 3,275 | 0 | 3,275 | Total Assets | 3.1% | 96.9% | 0.0% | 100 | 3,175 | 0 |
| 245 | FUEL & OIL - NON INVENTORY | 1,186 | 0 | 1,186 | Total Assets | 3.1% | 96.9% | 0.0% | 36 | 1,150 | 0 |
| 246 | OTHER MATERIAL & SUPPLIES | 0 | 0 | 0 | Total Assets | 3.1% | 96.9% | 0.0% | 0 | 0 | 0 |
| 247 | MEMBERSHIPS | 459 | 0 | 459 | Total Assets | 3.1% | 96.9% | 0.0% | 14 | 444 | 0 |
| 248 | EDUCATION AND TRAINING | 2,948 | 0 | 2,948 | Total Assets | 3.1% | 96.9% | 0.0% | 90 | 2,857 | 0 |
| 249 | Total Utilities Engineering | $609,134 | $0 | $609,134 | | | | | $18,672 | $590,461 | $0 |
| | Reuse Distribution Division | | | | | | | | | | |
| 250 | REGULAR SALARIES & WAGES | $402,945 | $0 | $402,945 | Rsalaries | 21.1% | 78.9% | 0.0% | 84,931 | 318,014 | 0 |
| 251 | OVERTIME | 55,000 | 0 | 55,000 | Rsalaries | 21.1% | 78.9% | 0.0% | 11,593 | 43,407 | 0 |
| 252 | FICA TAXES | 30,945 | 0 | 30,945 | Rsalaries | 21.1% | 78.9% | 0.0% | 6,522 | 24,422 | 0 |
| 253 | STATE RETIREMENT | 40,248 | 0 | 40,248 | Rsalaries | 21.1% | 78.9% | 0.0% | 8,483 | 31,764 | 0 |
| 254 | AD & D | 97 | 0 | 97 | Rsalaries | 21.1% | 78.9% | 0.0% | 20 | 76 | 0 |
| 255 | GROUP HEALTH INSURANCE | 72,431 | 0 | 72,431 | Rsalaries | 21.1% | 78.9% | 0.0% | 15,267 | 57,164 | 0 |
| 256 | GROUP LIFE INSURANCE | 531 | 0 | 531 | Rsalaries | 21.1% | 78.9% | 0.0% | 112 | 419 | 0 |
| 257 | WORKERS' COMPENSATION | 25,239 | 0 | 25,239 | Rsalaries | 21.1% | 78.9% | 0.0% | 5,320 | 19,919 | 0 |
| 258 | PROF SERV - UNIFORM CLEANING | 3,500 | 0 | 3,500 | Rsalaries | 21.1% | 78.9% | 0.0% | 738 | 2,762 | 0 |
| 259 | PROF SERV - OTHER | 88,000 | 0 | 88,000 | Direct-RC | 100.0% | 0.0% | 0.0% | 88,000 | 0 | 0 |
| 260 | COMMUNICATION SERVICES | 3,000 | 0 | 3,000 | Rsalaries | 21.1% | 78.9% | 0.0% | 632 | 2,368 | 0 |
| 261 | CELL PHONE STIPEND | 1,558 | 0 | 1,558 | Rsalaries | 21.1% | 78.9% | 0.0% | 328 | 1,230 | 0 |
| 262 | UTILITIES - ELECTRICITY | 30,900 | 0 | 30,900 | Direct-RC | 100.0% | 0.0% | 0.0% | 30,900 | 0 | 0 |
| 263 | UTILITIES - WATER & SEWER | 1,800 | (1,800) | 0 | Direct-RC | 100.0% | 0.0% | 0.0% | 0 | 0 | 0 |
| 264 | INS - ALL RISK PROPERTY | 16,775 | 0 | 16,775 | Direct-RC | 100.0% | 0.0% | 0.0% | 16,775 | 0 | 0 |
| 265 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Direct-RC | 100.0% | 0.0% | 0.0% | 0 | 0 | 0 |
| 266 | M&R - PROPERTY MAINTENANCE | 7,200 | 0 | 7,200 | Direct-RC | 100.0% | 0.0% | 0.0% | 7,200 | 0 | 0 |
| 267 | M&R - EQUIPMENT | 35,000 | 0 | 35,000 | Direct-RC | 100.0% | 0.0% | 0.0% | 35,000 | 0 | 0 |
| 268 | M&R - FLEET MAINT CHARGE | 2,066 | 0 | 2,066 | Direct-RC | 100.0% | 0.0% | 0.0% | 2,066 | 0 | 0 |
| 269 | M&R - STREETS & SIDEWALKS | 18,000 | 0 | 18,000 | Direct-RC | 100.0% | 0.0% | 0.0% | 18,000 | 0 | 0 |
| 270 | M&R - OTHER | 5,000 | (5,000) | 0 | Direct-RC | 100.0% | 0.0% | 0.0% | 0 | 0 | 0 |
| 271 | SAFETY ADMINISTRATION | 1,650 | 0 | 1,650 | Rsalaries | 21.1% | 78.9% | 0.0% | 348 | 1,302 | 0 |
| 272 | EMPLOYEE BENFITS ADMIN | 1,489 | 0 | 1,489 | Rsalaries | 21.1% | 78.9% | 0.0% | 314 | 1,175 | 0 |
| 273 | EMPLOYMENT SERVICES | 4,588 | (4,588) | 0 | Rsalaries | 21.1% | 78.9% | 0.0% | 0 | 0 | 0 |
| 274 | FIXED COST - INFO SYS | 36,874 | 0 | 36,874 | Rsalaries | 21.1% | 78.9% | 0.0% | 7,772 | 29,102 | 0 |
| 275 | OFFICE SUPPLIES | 2,000 | 0 | 2,000 | Rsalaries | 21.1% | 78.9% | 0.0% | 422 | 1,578 | 0 |
| 276 | MATERIAL & SUPPLIES | 0 | 0 | 0 | Direct-RC | 100.0% | 0.0% | 0.0% | 0 | 0 | 0 |
| 277 | WATER STORES ISSUES | 352,000 | 0 | 352,000 | Direct-RC | 100.0% | 0.0% | 0.0% | 352,000 | 0 | 0 |
| 278 | CHEMICALS AND FERTILIZER | 0 | 0 | 0 | Rsalaries | 21.1% | 78.9% | 0.0% | 0 | 0 | 0 |
| 279 | FUEL & OIL - NON INVENTORY | 8,922 | 0 | 8,922 | Rsalaries | 21.1% | 78.9% | 0.0% | 1,881 | 7,041 | 0 |
| 280 | SOIL, SEED, SOD AND PLANTS | 500 | (500) | 0 | Direct-RC | 100.0% | 0.0% | 0.0% | 0 | 0 | 0 |
| 281 | SMALL TOOLS & MINOR EQUIPMENT | 12,000 | 0 | 12,000 | Direct-RC | 100.0% | 0.0% | 0.0% | 12,000 | 0 | 0 |
| 282 | OTHER MATERIAL & SUPPLIES | 40,000 | 0 | 40,000 | Direct-RC | 100.0% | 0.0% | 0.0% | 40,000 | 0 | 0 |
| 283 | MEMBERSHIPS | 200 | 0 | 200 | Rsalaries | 21.1% | 78.9% | 0.0% | 42 | 158 | 0 |
| 284 | EDUCATION AND TRAINING | 2,500 | (2,500) | 0 | Rsalaries | 21.1% | 78.9% | 0.0% | 0 | 0 | 0 |
| 285 | Total Reuse Distribution Division | $1,302,957 | ($14,388) | $1,288,569 | | | | | $746,666 | $541,903 | $0 |
| | Bethune WWTP | | | | | | | | | | |
| 286 | REGULAR SALARIES & WAGES | $807,927 | $0 | $807,927 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 62,839 | 745,088 | 0 |
| 287 | Additional Personnel | 0 | 0 | 0 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 0 | 0 | 0 |
| 288 | PERSONAL LEAVE PAYOFF | 23,325 | 0 | 23,325 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 1,814 | 21,511 | 0 |
| 289 | OVERTIME | 36,750 | 0 | 36,750 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 2,858 | 33,892 | 0 |
| 290 | FICA TAXES | 61,898 | 0 | 61,898 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 4,814 | 57,084 | 0 |
| 291 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 0 | 0 | 0 |
| 292 | STATE RETIREMENT | 93,543 | 0 | 93,543 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 7,276 | 86,267 | 0 |
| 293 | AD & D | 194 | 0 | 194 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 15 | 179 | 0 |
| 294 | GROUP HEALTH INSURANCE | 112,989 | 0 | 112,989 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 8,788 | 104,201 | 0 |
| 295 | GROUP LIFE INSURANCE | 1,065 | 0 | 1,065 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 83 | 983 | 0 |
| 296 | WORKERS' COMPENSATION | 42,052 | 0 | 42,052 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 3,271 | 38,782 | 0 |
| 297 | PROF SERV - UNIFORM CLEANING | 5,000 | 0 | 5,000 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 389 | 4,611 | 0 |
| 298 | PROF SERV - OTHER | 30,000 | 0 | 30,000 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 2,333 | 27,667 | 0 |
| 299 | TRAVEL AND PER DIEM | 5,500 | 0 | 5,500 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 428 | 5,072 | 0 |
| 300 | CELL PHONE STIPEND | 1,198 | 0 | 1,198 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 93 | 1,105 | 0 |
| 301 | COMMUNICATION SERVICES | 1,500 | 0 | 1,500 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 117 | 1,383 | 0 |
| 302 | UTILITIES - ELECTRICITY | 628,300 | 0 | 628,300 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 48,868 | 579,432 | 0 |
| 303 | UTILITIES - WATER & SEWER | 19,570 | 0 | 19,570 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 1,522 | 18,048 | 0 |
| 304 | LEASE/RENT - EQUIPMENT | 50,000 | (50,000) | 0 | Bethune Assets | 6.3% | 93.7% | 0.0% | 0 | 0 | 0 |
| 305 | LEASE/RENT - OTHER | 0 | 0 | 0 | Bethune Assets | 6.3% | 93.7% | 0.0% | 0 | 0 | 0 |
| 306 | INS - ALL RISK PROPERTY | 0 | 0 | 0 | Bethune Assets | 6.3% | 93.7% | 0.0% | 0 | 0 | 0 |
| 307 | M&R - PROPERTY MAINTENANCE | 24,200 | 0 | 24,200 | Bethune Assets | 6.3% | 93.7% | 0.0% | 1,524 | 22,676 | 0 |
| 308 | M&R - EQUIPMENT | 120,000 | 0 | 120,000 | Bethune Assets | 6.3% | 93.7% | 0.0% | 7,558 | 112,442 | 0 |
| 309 | M&R - SOFTWARE | 0 | 0 | 0 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 0 | 0 | 0 |
| 310 | M&R - FLEET MAINT CHARGE | 2,554 | 0 | 2,554 | Bethune Assets | 6.3% | 93.7% | 0.0% | 161 | 2,393 | 0 |
| 311 | M&R - MATERIALS | 0 | 0 | 0 | Bethune Assets | 6.3% | 93.7% | 0.0% | 0 | 0 | 0 |
| 312 | M&R - OTHER | 659,050 | 0 | 659,050 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 51,259 | 607,791 | 0 |
| 313 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 0 | 0 | 0 |
| 314 | OTHER GOVT AGENCIES | 10,000 | 0 | 10,000 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 778 | 9,222 | 0 |
| 315 | SAFETY ADMINISTRATION | 3,309 | 0 | 3,309 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 257 | 3,052 | 0 |
| 316 | EMPLOYEE BENFITS ADMIN | 2,986 | 0 | 2,986 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 232 | 2,754 | 0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Wastewater Operating Expenditures to Reclaimed Water and Wastewater Functions**

| Line No. | Description | Revenue Sufficiency Report - Wastewater Operating Expenditures [1] | | | | Allocation Percentages [2] | | | Allocation Amounts | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Test Year 2021 | Adjustments | Adjusted Test Yea | Allocation Reference [2] | Reclaimed Water | Wastewater | Indirect | Reclaimed Water | Wastewater | Indirect |
| 317 | EMPLOYMENT SERVICES | 9,201 | 0 | 9,201 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 716 | 8,486 | 0 |
| 318 | FIXED COST - PROPERTY MAINT | 25,946 | 0 | 25,946 | Bethune Assets | 6.3% | 93.7% | 0.0% | 1,634 | 24,312 | 0 |
| 319 | FIXED COST - INFO SYS | 59,212 | 0 | 59,212 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 4,605 | 54,607 | 0 |
| 320 | OFFICE SUPPLIES | 4,500 | 0 | 4,500 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 350 | 4,150 | 0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Wastewater Operating Expenditures to Reclaimed Water and Wastewater Functions**

| Line | | Revenue Sufficiency Report - Wastewater Operating Expenditures [1] | | | | Allocation Percentages [2] | | | Allocation Amounts | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Description | Test Year 2021 | Adjustments | Adjusted Test Yea | Allocation Reference [2] | Reclaimed Water | Wastewater | Indirect | Reclaimed Water | Wastewater | Indirect |
| 321 | WATER STORES ISSUES | 1,500 | 0 | 1,500 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 117 | 1,383 | 0 |
| 322 | CHEMICALS AND FERTILIZER | 240,000 | 0 | 240,000 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 18,667 | 221,333 | 0 |
| 323 | FUEL & OIL - NON INVENTORY | 3,721 | 0 | 3,721 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 289 | 3,432 | 0 |
| 324 | MEDICAL AND LAB SUPPLIES | 15,000 | 0 | 15,000 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 1,167 | 13,833 | 0 |
| 325 | UNIFORMS | 400 | 0 | 400 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 31 | 369 | 0 |
| 326 | SMALL TOOLS & MINOR EQUIPMENT | 5,500 | 0 | 5,500 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 428 | 5,072 | 0 |
| 327 | FUEL & OIL - GENERATOR FUEL | 28,000 | 0 | 28,000 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 2,178 | 25,822 | 0 |
| 328 | OTHER MATERIAL & SUPPLIES | 145,000 | 0 | 145,000 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 11,278 | 133,722 | 0 |
| 329 | EDUCATION AND TRAINING | 5,500 | 0 | 5,500 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 428 | 5,072 | 0 |
| 330 | CAP OUT - MACHINE & EQUIPMENT | 10,000 | 0 | 10,000 | Bethune Daily Ops | 7.8% | 92.2% | 0.0% | 778 | 9,222 | 0 |
| 331 | Total Bethune WWTP | $3,296,392 | ($50,000) | $3,246,392 | | | | | $249,942 | $2,996,450 | $0 |
| | Regional WWTP | | | | | | | | | | |
| 332 | REGULAR SALARIES & WAGES | $1,108,347 | $0 | $1,108,347 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 352,656 | 755,691 | 0 |
| 333 | Additional Personnel | 0 | 0 | 0 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 0 | 0 | 0 |
| 334 | PERSONAL LEAVE PAYOFF | 13,335 | 0 | 13,335 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 4,243 | 9,092 | 0 |
| 335 | OVERTIME | 65,000 | 0 | 65,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 20,682 | 44,318 | 0 |
| 336 | FICA TAXES | 84,857 | 0 | 84,857 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 27,000 | 57,857 | 0 |
| 337 | GENERAL EMPLOYEE RETIREMENT | 6,427 | 0 | 6,427 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 2,045 | 4,382 | 0 |
| 338 | STATE RETIREMENT | 116,932 | 0 | 116,932 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 37,205 | 79,726 | 0 |
| 339 | PENSION EXPENSE | 0 | 0 | 0 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 0 | 0 | 0 |
| 340 | AD & D | 266 | 0 | 266 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 85 | 181 | 0 |
| 341 | GROUP HEALTH INSURANCE | 188,678 | 0 | 188,678 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 60,034 | 128,644 | 0 |
| 342 | GROUP LIFE INSURANCE | 1,461 | 0 | 1,461 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 465 | 996 | 0 |
| 343 | WORKERS' COMPENSATION | 54,732 | 0 | 54,732 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 17,415 | 37,317 | 0 |
| 344 | PROF SERV - UNIFORM CLEANING | 6,000 | 0 | 6,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 1,909 | 4,091 | 0 |
| 345 | PROF SERV - OTHER | 36,500 | 0 | 36,500 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 11,614 | 24,886 | 0 |
| 346 | SECURITY | 19,500 | 0 | 19,500 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 6,205 | 13,295 | 0 |
| 347 | TRAVEL AND PER DIEM | 5,500 | 0 | 5,500 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 1,750 | 3,750 | 0 |
| 348 | CELL PHONE STIPEND | 899 | 0 | 899 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 286 | 613 | 0 |
| 349 | COMMUNICATION SERVICES | 1,500 | 0 | 1,500 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 477 | 1,023 | 0 |
| 350 | UTILITIES - ELECTRICITY | 924,000 | 0 | 924,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 924,000 | 0 |
| 351 | UTILITIES - ELECTRICITY (UV System) | 60,000 | 0 | 60,000 | Regional EFF Flow | 63.6% | 36.4% | 0.0% | 38,182 | 21,818 | 0 |
| 352 | UTILITIES - WATER & SEWER | 1,000,000 | 0 | 1,000,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 318,182 | 681,818 | 0 |
| 353 | LANDFILL CHARGES | 30,000 | 0 | 30,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 30,000 | 0 |
| 354 | LEASE/RENT - EQUIPMENT | 0 | 0 | 0 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 0 | 0 | 0 |
| 355 | LEASE/RENT - OTHER | 273,681 | 0 | 273,681 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 87,080 | 186,601 | 0 |
| 356 | INS - ALL RISK PROPERTY | 0 | 0 | 0 | Regional Assets | 27.9% | 72.1% | 0.0% | 0 | 0 | 0 |
| 357 | M&R - WATER/SEWER LINES | 0 | 0 | 0 | Regional Assets | 27.9% | 72.1% | 0.0% | 0 | 0 | 0 |
| 358 | M&R - BUILDINGS & FACILITIES | 44,000 | 0 | 44,000 | Regional Assets | 27.9% | 72.1% | 0.0% | 12,258 | 31,742 | 0 |
| 359 | M&R - PROPERTY MAINTENANCE | 95,000 | 0 | 95,000 | Regional Assets | 27.9% | 72.1% | 0.0% | 26,466 | 68,534 | 0 |
| 360 | M&R - EQUIPMENT | 13,429 | 0 | 13,429 | Regional Assets | 27.9% | 72.1% | 0.0% | 3,741 | 9,688 | 0 |
| 361 | M&R - FLEET MAINT CHARGE | 0 | 0 | 0 | Regional Assets | 27.9% | 72.1% | 0.0% | 0 | 0 | 0 |
| 362 | M&R - MATERIALS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 363 | M&R - SCIENTIFIC, TEC & LAB | 661,000 | 0 | 661,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 210,318 | 450,682 | 0 |
| 364 | M&R - OTHER | 0 | 0 | 0 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 0 | 0 | 0 |
| 365 | NON CAPITAL FROM CAPITAL | 15,000 | 0 | 15,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 4,773 | 10,227 | 0 |
| 366 | OTHER GOVT AGENCIES | 4,539 | 0 | 4,539 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 1,444 | 3,095 | 0 |
| 367 | SAFETY ADMINISTRATION | 4,096 | 0 | 4,096 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 1,303 | 2,793 | 0 |
| 368 | EMPLOYEE BENFITS ADMIN | 12,621 | 0 | 12,621 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 4,016 | 8,605 | 0 |
| 369 | EMPLOYMENT SERVICES | 11,244 | 0 | 11,244 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 3,578 | 7,666 | 0 |
| 370 | FIXED COST - PROPERTY MAINT | 100,116 | 0 | 100,116 | Regional Assets | 27.9% | 72.1% | 0.0% | 27,891 | 72,225 | 0 |
| 371 | FIXED COST - INFO SYS | 5,000 | 0 | 5,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 1,591 | 3,409 | 0 |
| 372 | OFFICE SUPPLIES | 2,000 | 0 | 2,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 636 | 1,364 | 0 |
| 373 | WATER STORES ISSUES | 900,000 | 0 | 900,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 286,364 | 613,636 | 0 |
| 374 | CHEMICALS AND FERTILIZER | 8,899 | 0 | 8,899 | Reg.WWTPChemicals | 10.0% | 90.0% | 0.0% | 890 | 8,009 | 0 |
| 375 | FUEL & OIL - NON INVENTORY | 21,000 | 0 | 21,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 6,682 | 14,318 | 0 |
| 376 | MEDICAL AND LAB SUPPLIES | 0 | 0 | 0 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 0 | 0 | 0 |
| 377 | SOIL, SEED, SOD AND PLANTS | 400 | 0 | 400 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 127 | 273 | 0 |
| 378 | UNIFORMS | 10,000 | 0 | 10,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 3,182 | 6,818 | 0 |
| 379 | SMALL TOOLS & MINOR EQUIPMENT | 25,000 | 0 | 25,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 7,955 | 17,045 | 0 |
| 380 | FUEL & OIL - GENERATOR FUEL | 130,000 | 0 | 130,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 41,364 | 88,636 | 0 |
| 381 | OTHER MATERIAL & SUPPLIES | 1,000 | 0 | 1,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,000 | 0 |
| 382 | MEMBERSHIPS | 5,500 | 0 | 5,500 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 1,750 | 3,750 | 0 |
| 383 | EDUCATION AND TRAINING | 26,000 | 0 | 26,000 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 8,273 | 17,727 | 0 |
| 384 | EDUCATION AND TRAINING | 0 | 0 | 0 | Regional Daily Ops | 31.8% | 68.2% | 0.0% | 0 | 0 | 0 |
| 385 | Total Regional WWTP | $6,093,460 | $0 | $6,093,460 | | | | | $1,642,114 | $4,451,346 | $0 |
| | Central Maintenance | | | | | | | | | | |
| 386 | REGULAR SALARIES & WAGES | $356,395 | $0 | $356,395 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 356,395 | 0 |
| 387 | Additional Personnel | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 388 | OVERTIME | 77,500 | 0 | 77,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 77,500 | 0 |
| 389 | FICA TAXES | 27,328 | 0 | 27,328 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 27,328 | 0 |
| 390 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 391 | STATE RETIREMENT | 35,598 | 0 | 35,598 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 35,598 | 0 |
| 392 | AD & D | 85 | 0 | 85 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 85 | 0 |
| 393 | GROUP HEALTH INSURANCE | 62,967 | 0 | 62,967 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 62,967 | 0 |
| 394 | GROUP LIFE INSURANCE | 470 | 0 | 470 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 470 | 0 |
| 395 | WORKERS' COMPENSATION | 18,546 | 0 | 18,546 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 18,546 | 0 |
| 396 | PROF SERV - UNIFORM CLEANING | 2,500 | 0 | 2,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,500 | 0 |
| 397 | PROF SERV - OTHER | 49,000 | 0 | 49,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 49,000 | 0 |
| 398 | TRAVEL AND PER DIEM | 1,500 | 0 | 1,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,500 | 0 |
| 399 | CELL PHONE STIPEND | 839 | 0 | 839 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 839 | 0 |
| 400 | COMMUNICATION SERVICES | 2,000 | 0 | 2,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,000 | 0 |
| 401 | UTILITIES - ELECTRICITY | 350,000 | 0 | 350,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 350,000 | 0 |
| 401 | UTILITIES - WATER & SEWER | 37,100 | (37,100) | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 402 | LANDFILL CHARGES | 30,000 | 0 | 30,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 30,000 | 0 |
| 403 | LEASE/RENT - EQUIPMENT | 2,500 | 0 | 2,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,500 | 0 |
| 404 | INS - ALL RISK PROPERTY | 39,005 | 0 | 39,005 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 39,005 | 0 |
| 405 | M&R - PROPERTY MAINTENANCE | 16,000 | 0 | 16,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 16,000 | 0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Wastewater Operating Expenditures to Reclaimed Water and Wastewater Functions**

| Line No. | Description | Revenue Sufficiency Report - Wastewater Operating Expenditures [1] | | | | Allocation Percentages [2] | | | Allocation Amounts | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Test Year 2021 | Adjustments | Adjusted Test Yea | Allocation Reference [2] | Reclaimed Water | Wastewater | Indirect | Reclaimed Water | Wastewater | Indirect |
| 406 | M&R - EQUIPMENT | 80,520 | 0 | 80,520 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 80,520 | 0 |
| 407 | M&R - FENCING | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 408 | M&R - FLEET MAINT CHARGE | 27,731 | 0 | 27,731 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 27,731 | 0 |
| 409 | M&R - MATERIALS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 410 | M&R - OTHER | 225,000 | 0 | 225,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 225,000 | 0 |
| 411 | OTHER GOVT AGENCIES | 200 | 0 | 200 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 200 | 0 |
| 412 | SAFETY ADMINISTRATION | 1,460 | 0 | 1,460 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,460 | 0 |
| 413 | EMPLOYEE BENFITS ADMIN | 1,317 | 0 | 1,317 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,317 | 0 |
| 414 | EMPLOYMENT SERVICES | 4,058 | 0 | 4,058 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 4,058 | 0 |
| 415 | FIXED COST - PROPERTY MAINT | 2,489 | 0 | 2,489 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,489 | 0 |
| 416 | FIXED COST - INFO SYS | 66,803 | 0 | 66,803 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 66,803 | 0 |
| 417 | OFFICE SUPPLIES | 3,750 | 0 | 3,750 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 3,750 | 0 |
| 418 | WATER STORES ISSUES | 15,000 | 0 | 15,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 15,000 | 0 |
| 419 | FUEL & OIL - NON INVENTORY | 46,130 | 0 | 46,130 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 46,130 | 0 |
| 420 | SMALL TOOLS & MINOR EQUIPMENT | 7,500 | 0 | 7,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 7,500 | 0 |
| 421 | FUEL & OIL - GENERATOR FUEL | 9,900 | 0 | 9,900 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 9,900 | 0 |
| 422 | OTHER MATERIAL & SUPPLIES | 43,200 | 0 | 43,200 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 43,200 | 0 |
| 423 | EDUCATION AND TRAINING | 3,500 | 0 | 3,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 3,500 | 0 |
| 424 | CAP OUT - MACHINE & EQUIPMENT | 25,000 | 0 | 25,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 25,000 | 0 |
| 425 | Total Central Maintenance | $1,672,892 | ($37,100) | $1,635,792 | | | | | $0 | $1,635,792 | $0 |
| | Sanitary Sewer Maintenance | | | | | | | | | | |
| 426 | REGULAR SALARIES & WAGES | $749,950 | $0 | $749,950 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 749,950 | 0 |
| 427 | Additional Personnel | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 428 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 429 | OVERTIME | 61,500 | 0 | 61,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 61,500 | 0 |
| 430 | FICA TAXES | 57,468 | 0 | 57,468 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 57,468 | 0 |
| 431 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 432 | STATE RETIREMENT | 90,840 | 0 | 90,840 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 90,840 | 0 |
| 433 | AD & D | 180 | 0 | 180 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 180 | 0 |
| 434 | GROUP HEALTH INSURANCE | 140,503 | 0 | 140,503 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 140,503 | 0 |
| 435 | GROUP LIFE INSURANCE | 989 | 0 | 989 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 989 | 0 |
| 436 | WORKERS' COMPENSATION | 39,391 | 0 | 39,391 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 39,391 | 0 |
| 437 | PROF SERV - UNIFORM CLEANING | 3,500 | 0 | 3,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 3,500 | 0 |
| 438 | TRAVEL AND PER DIEM | 900 | 0 | 900 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 900 | 0 |
| 439 | CELL PHONE STIPEND | 1,259 | 0 | 1,259 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,259 | 0 |
| 440 | COMMUNICATION SERVICES | 840 | 0 | 840 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 840 | 0 |
| 441 | POSTAGE & FREIGHT | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 442 | UTILITIES - ELECTRICITY | 10,000 | 0 | 10,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 10,000 | 0 |
| 443 | UTILITIES - WATER & SEWER | 2,000 | 0 | 2,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,000 | 0 |
| 444 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 445 | M&R - PROPERTY MAINTENANCE | 8,400 | 0 | 8,400 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 8,400 | 0 |
| 446 | M&R - EQUIPMENT | 30,000 | 0 | 30,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 30,000 | 0 |
| 447 | M&R - FLEET MAINT CHARGE | 48,357 | 0 | 48,357 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 48,357 | 0 |
| 448 | M&R - MATERIALS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 449 | M&R - WATER/SEWER LINES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 450 | M&R - STREETS & SIDEWALKS | 23,000 | 0 | 23,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 23,000 | 0 |
| 450 | M&R - OTHER | 3,000 | (3,000) | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 451 | SAFETY ADMINISTRATION | 3,071 | 0 | 3,071 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 3,071 | 0 |
| 452 | EMPLOYEE BENFITS ADMIN | 2,772 | 0 | 2,772 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,772 | 0 |
| 453 | EMPLOYMENT SERVICES | 8,539 | 0 | 8,539 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 8,539 | 0 |
| 454 | FIXED COST - INFO SYS | 66,757 | 0 | 66,757 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 66,757 | 0 |
| 455 | OFFICE SUPPLIES | 2,000 | 0 | 2,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 2,000 | 0 |
| 456 | MATERIAL & SUPPLIES | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 457 | WATER STORES ISSUES | 42,000 | 0 | 42,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 42,000 | 0 |
| 458 | FUEL & OIL - NON INVENTORY | 35,684 | 0 | 35,684 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 35,684 | 0 |
| 459 | SOIL, SEED, SOD AND PLANTS | 1,500 | 0 | 1,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 1,500 | 0 |
| 460 | SMALL TOOLS & MINOR EQUIPMENT | 20,500 | 0 | 20,500 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 20,500 | 0 |
| 461 | MATERIALS - SIDEWALKS & STREETS | 0 | 0 | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 462 | OTHER MATERIAL & SUPPLIES | 51,000 | 0 | 51,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 51,000 | 0 |
| 462 | EDUCATION AND TRAINING | 6,000 | (6,000) | 0 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 0 | 0 |
| 463 | CAP OUT - MACHINE & EQUIPMENT | 15,000 | 0 | 15,000 | Direct-S | 0.0% | 100.0% | 0.0% | 0 | 15,000 | 0 |
| 464 | Total Sanitary Sewer Maintenance | $1,526,900 | ($9,000) | $1,517,900 | | | | | $0 | $1,517,900 | $0 |
| 465 | TOTAL OPERATING EXPENSES | $18,950,558 | $ (110,609) | $ 18,839,949 | | | | | $ 2,799,857 | $ 13,877,211 | $ 2,088,131 |
| 466 | Indirect Cost Allocation - Percentage | | | | | | | | 16.79% | 83.21% | |
| 467 | Indirect Cost Allocation - Amount | | | | | | | | $ 350,569 | $ 1,737,561 | |
| 468 | Total Reclaimed Water Function Operating Expenditures | | | | | | | | $ 3,150,427 | | |
| | **Calculation of High Pressure Volumetric Reclaimed Water Rate** | | | | | | | | | | |
| 469 | Reclaimed Water Capacity (Kgals) [3] | | | | | | | | 2,737,500 | | |
| 470 | Estimated Distribution System Water Line Loss (Kgals) (5% of Reclaimed Water Produced) | | | | | | | | (136,875) | | |
| 471 | Estimated Annual Available Capacity for Sale (Kgals) | | | | | | | | 2,600,625 | | |
| 472 | Average Cost per Thousand Gallons | | | | | | | | $1.2114 | | |
| | Allowance for Other System Revenue Requirements | | | | | | | | | | |
| 473 | Payment In Lieu of Taxes - 10% of Revenues | | | | | | | | $ 0.1346 | | |
| 474 | Annual Transfer to Renewal, Replacement, and Improvement - 8% of Revenues | | | | | | | | 0.1053 | | |
| 475 | Annual Transfer to Renewal, Replacement, and Improvement - 5% of Revenues | | | | | | | | 0.0638 | | |
| 476 | Total Allowance for Required Transfers | | | | | | | | $ 0.3037 | | |
| 477 | Estimated Volumetric Reclaimed Water Rate Per 1,000 Gallons | | | | | | | | $ 1.5151 | | |
| 478 | **Estimated High Pressure Volumetric Reclaimed Water Rate Per 1,000 Gallons - Rounded** | | | | | | | | 1.5200 | | |
| | **Calculation of Low Pressure Volumetric Reclaimed Water Rate** | | | | | | | | | | |
| 479 | Total Reclaimed Water Function Operating Expenditures | | | | | | | | $ 3,150,427 | | |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Allocation of Wastewater Operating Expenditures to Reclaimed Water and Wastewater Functions**

| Line No. | Description | Revenue Sufficiency Report - Wastewater Operating Expenditures [1] Test Year 2021 | Adjustments | Adjusted Test Yea | Allocation Reference [2] | Allocation Percentages [2] Reclaimed Water | Wastewater | Indirect | Allocation Amounts Reclaimed Water | Wastewater | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Less: Reuse Distribution Division Primary Operating Expenses | | | | | | | | ($746,666) | | |
| | Identified Low Pressure Reclaimed Water Operating Expenditures | | | | | | | | $ 2,403,761 | | |
| 479 | Reclaimed Water Capacity (Kgals) [3] | | | | | | | | 2,737,500 | | |
| 480 | Estimated Distribution System Water Line Loss (Kgals) (0% of Reclaimed Water Produced) | | | | | | | | 0 | | |
| 481 | Estimated Annual Available Capacity for Sale (Kgals) | | | | | | | | 2,737,500 | | |
| 482 | Average Cost per Thousand Gallons | | | | | | | | $0.8781 | | |
| | Allowance for Other System Revenue Requirements | | | | | | | | | | |
| 483 | Payment In Lieu of Taxes - 10% of Revenues | | | | | | | | $ 0.0976 | | |
| 484 | Annual Transfer to Renewal, Replacement, and Improvement - 8% of Revenues | | | | | | | | 0.0764 | | |
| 485 | Annual Transfer to Renewal, Replacement, and Improvement - 5% of Revenues | | | | | | | | 0.0462 | | |
| 486 | Total Allowance for Required Transfers | | | | | | | | $ 0.2201 | | |
| 487 | Estimated Volumetric Reclaimed Water Rate Per 1,000 Gallons | | | | | | | | $ 1.0982 | | |
| 488 | **Estimated High Pressure Volumetric Reclaimed Water Rate Per 1,000 Gallons - Rounded** | | | | | | | | 1.1000 | | |

Footnotes:

[1] Amounts shown derived from information provided on table 1-4 at the end of this Report

[3] Based on discussions with City staff, it has been assumed that the maximum annual reclaimed water capacity is currently equal to the total pumping ability of the reclaimed water distribution system, which is the limiting factor on the total amount of reclaimed water than can be delivered to the customers of the System.

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Reclaimed Water and Wastewater Function Allocation References**

| Line No. | Description | Allocation Reference | Allocation Percentages Reclaimed | Wastewater | Indirect |
|---|---|---|---|---|---|
| 1 | Direct Reclaimed Water Function | Direct-RC | 100.0% | 0.0% | 0.0% |
| 2 | Direct Wastewater Function | Direct-S | 0.0% | 100.0% | 0.0% |
| 3 | Equal | Equal | 50.0% | 50.0% | 0.0% |
| 4 | Salaries and Wages | Salaries | 2.2% | 97.8% | 0.0% |
| 5 | Reuse Distribution Division Salaries and Wages | RSalaries | 21.1% | 78.9% | 0.0% |
| 6 | Customer Accounts | Accounts | 7.5% | 92.5% | 0.0% |
| 7 | Fixed Assets | Total Assets | 3.1% | 96.9% | 0.0% |
| 8 | Pipe Length | Pipe WW/RW | 16.6% | 83.4% | 0.0% |
| 8 | Bethune WWTP Site Assets | Bethune Assets | 6.3% | 93.7% | 0.0% |
| 9 | Regional WWTP Site Assets | Regional Assets | 27.9% | 72.1% | 0.0% |
| 10 | Bethune WWTP Daily Operations Expenses | Bethune Daily Ops | 7.8% | 92.2% | 0.0% |
| 11 | Regional WWTP Daily Operations Expenses | Regional Daily Ops | 31.8% | 68.2% | 0.0% |
| 12 | Combined WWTP Daily Operations Expenses | WWTP Daily Ops | 22.1% | 77.9% | 0.0% |
| 13 | Regional WWTP Effluent Flow | Regional EFF Flow | 63.6% | 36.4% | 0.0% |
| 14 | Regional WWTP Chemicals | Reg.WWTPChemicals | 10.0% | 90.0% | 0.0% |
| 15 | Direct Indirect Function | Indirect | 0.0% | 0.0% | 100.0% |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocated Wastewater Expenses to Primary and Secondary Functions [1]**

| Line No. | Description | Allocated Budget 2020 | Adjustment | Adjusted 2020 | Allocation Basis | Allocation Percentage [2] Wastewater | Secondary | Indirect | Allocated Costs Primary | Secondary | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Customer Advocacy** | | | | | | | | | | |
| 1 | REGULAR SALARIES & WAGES | $16,322 | $0 | $16,322 | Secondary | 0.00% | 100.00% | 0.00% | $0 | $16,322 | $0 |
| 2 | FICA TAXES | 1,249 | 0 | 1,249 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 1,249 | 0 |
| 3 | STATE RETIREMENT | 1,630 | 0 | 1,630 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 1,630 | 0 |
| 4 | AD & D | 4 | 0 | 4 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 4 | 0 |
| 5 | GROUP HEALTH INSURANCE | 3,110 | 0 | 3,110 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 3,110 | 0 |
| 6 | GROUP LIFE INSURANCE | 22 | 0 | 22 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 22 | 0 |
| 7 | WORKERS' COMPENSATION | 96 | 0 | 96 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 96 | 0 |
| 8 | CELL PHONE STIPEND | 0 | 0 | 0 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 |
| 9 | SAFETY ADMINISTRATION | 67 | 0 | 67 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 67 | 0 |
| 10 | EMPLOYEE BENFITS ADMIN | 60 | 0 | 60 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 60 | 0 |
| 11 | EMPLOYMENT SERVICES | 186 | 0 | 186 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 186 | 0 |
| 12 | FIXED COST - INFO SYS | 2,731 | 0 | 2,731 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 2,731 | 0 |
| 13 | Total Customer Advocacy | $25,476 | $0 | $25,476 | | | | | $0 | $25,476 | $0 |
| | **Utility Billing** | | | | | | | | | | |
| 14 | REGULAR SALARIES & WAGES | $268,227 | $0 | $268,227 | Accounts | 0.01% | 99.99% | 0.00% | $32 | $268,195 | $0 |
| 15 | Additional Personnel | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 16 | OUTSIDE DETAIL SALARIES | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 17 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 18 | OTHER PERSONAL SERVICES | 20,744 | 0 | 20,744 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 20,741 | 0 |
| 19 | OVERTIME | 8,297 | 0 | 8,297 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 8,296 | 0 |
| 20 | FICA TAXES | 20,519 | 0 | 20,519 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 20,517 | 0 |
| 21 | STATE RETIREMENT | 26,790 | 0 | 26,790 | Accounts | 0.01% | 99.99% | 0.00% | 3 | 26,787 | 0 |
| 22 | AD & D | 64 | 0 | 64 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 64 | 0 |
| 23 | GROUP HEALTH INSURANCE | 45,683 | 0 | 45,683 | Accounts | 0.01% | 99.99% | 0.00% | 5 | 45,678 | 0 |
| 24 | GROUP LIFE INSURANCE | 354 | 0 | 354 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 354 | 0 |
| 25 | WORKERS' COMPENSATION | 1,581 | 0 | 1,581 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,580 | 0 |
| 26 | PROF SERV - OTHER | 10,434 | 0 | 10,434 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 10,433 | 0 |
| 27 | RECORDING FEES | 1,452 | 0 | 1,452 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 1,452 | 0 |
| 28 | SECURITY | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 29 | CAR ALLOWANCE | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 30 | TRAVEL AND PER DIEM | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 31 | CELL PHONE STIPEND | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 32 | POSTAGE & FREIGHT | 63,890 | 0 | 63,890 | Accounts | 0.01% | 99.99% | 0.00% | 8 | 63,883 | 0 |
| 33 | UTILITIES - ELECTRICITY | 6,223 | 0 | 6,223 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 6,222 | 0 |
| 34 | LEASE/RENT - COPIERS | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 35 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 36 | PRINTING & BINDING | 14,728 | 0 | 14,728 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 14,726 | 0 |
| 37 | CREDIT CARD FEES | 116,164 | 0 | 116,164 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 116,164 | 0 |
| 38 | SAFETY ADMINISTRATION | 1,098 | 0 | 1,098 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,098 | 0 |
| 39 | EMPLOYEE BENFITS ADMIN | 991 | 0 | 991 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 991 | 0 |
| 40 | EMPLOYMENT SERVICES | 3,054 | 0 | 3,054 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 3,054 | 0 |
| 41 | FIXED COST - INFO SYS | 63,329 | 0 | 63,329 | Accounts | 0.01% | 99.99% | 0.00% | 8 | 63,321 | 0 |
| 42 | BAD DEBT EXPENSE | 63,536 | 0 | 63,536 | Secondary | 0.00% | 100.00% | 0.00% | 0 | 63,536 | 0 |
| 43 | OFFICE SUPPLIES | 5,601 | 0 | 5,601 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 5,600 | 0 |
| 44 | MEMBERSHIPS | 122 | 0 | 122 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 122 | 0 |
| 45 | SUBSCRIPTIONS & PUBLICATIONS | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 46 | EDUCATION AND TRAINING | 1,245 | 0 | 1,245 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,244 | 0 |
| 47 | Contingency | 86,858 | (86,858) | 0 | Indirect | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 |
| 48 | Total Utility Billing | $830,984 | ($86,858) | $744,127 | | | | | $67 | $744,059 | $0 |
| | **Water and Wastewater Engineering** | | | | | | | | | | |
| 49 | REGULAR SALARIES & WAGES | $181,430 | $0 | $181,430 | Assets | 62.15% | 37.85% | 0.00% | $112,762 | $68,667 | $0 |
| 50 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Assets | 62.15% | 37.85% | 0.00% | 0 | 0 | 0 |
| 51 | Additional Personnel | 0 | 0 | 0 | Assets | 62.15% | 37.85% | 0.00% | 0 | 0 | 0 |
| 52 | FICA TAXES | 14,195 | 0 | 14,195 | Assets | 62.15% | 37.85% | 0.00% | 8,823 | 5,373 | 0 |
| 53 | STATE RETIREMENT | 18,133 | 0 | 18,133 | Assets | 62.15% | 37.85% | 0.00% | 11,270 | 6,863 | 0 |
| 54 | AD & D | 44 | 0 | 44 | Assets | 62.15% | 37.85% | 0.00% | 27 | 16 | 0 |
| 55 | GROUP HEALTH INSURANCE | 16,166 | 0 | 16,166 | Assets | 62.15% | 37.85% | 0.00% | 10,047 | 6,118 | 0 |
| 56 | GROUP LIFE INSURANCE | 239 | 0 | 239 | Assets | 62.15% | 37.85% | 0.00% | 149 | 91 | 0 |
| 57 | WORKERS' COMPENSATION | 1,070 | 0 | 1,070 | Assets | 62.15% | 37.85% | 0.00% | 665 | 405 | 0 |
| 58 | PROF SERV - OTHER | 7,619 | 0 | 7,619 | Assets | 62.15% | 37.85% | 0.00% | 4,735 | 2,884 | 0 |
| 59 | CAR ALLOWANCE | 3,747 | 0 | 3,747 | Assets | 62.15% | 37.85% | 0.00% | 2,329 | 1,418 | 0 |
| 60 | TRAVEL AND PER DIEM | 603 | 0 | 603 | Assets | 62.15% | 37.85% | 0.00% | 375 | 228 | 0 |
| 61 | CELL PHONE STIPEND | 380 | 0 | 380 | Assets | 62.15% | 37.85% | 0.00% | 236 | 144 | 0 |
| 62 | POSTAGE & FREIGHT | 95 | 0 | 95 | Assets | 62.15% | 37.85% | 0.00% | 59 | 36 | 0 |
| 63 | M&R - EQUIPMENT | 476 | 0 | 476 | Assets | 62.15% | 37.85% | 0.00% | 296 | 180 | 0 |
| 64 | M&R - SOFTWARE | 635 | 0 | 635 | Assets | 62.15% | 37.85% | 0.00% | 395 | 240 | 0 |
| 65 | PRINTING & BINDING | 95 | 0 | 95 | Assets | 62.15% | 37.85% | 0.00% | 59 | 36 | 0 |
| 66 | COPIER CHARGES | 0 | 0 | 0 | Assets | 62.15% | 37.85% | 0.00% | 0 | 0 | 0 |
| 67 | SAFETY ADMINISTRATION | 743 | 0 | 743 | Assets | 62.15% | 37.85% | 0.00% | 462 | 281 | 0 |
| 68 | EMPLOYEE BENFITS ADMIN | 671 | 0 | 671 | Assets | 62.15% | 37.85% | 0.00% | 417 | 254 | 0 |
| 69 | EMPLOYMENT SERVICES | 2,067 | 0 | 2,067 | Assets | 62.15% | 37.85% | 0.00% | 1,285 | 782 | 0 |
| 70 | FIXED COST - INFO SYS | 9,441 | 0 | 9,441 | Assets | 62.15% | 37.85% | 0.00% | 5,868 | 3,573 | 0 |
| 71 | OFFICE SUPPLIES | 1,905 | 0 | 1,905 | Assets | 62.15% | 37.85% | 0.00% | 1,184 | 721 | 0 |
| 72 | MEMBERSHIPS | 381 | 0 | 381 | Assets | 62.15% | 37.85% | 0.00% | 237 | 144 | 0 |
| 73 | EDUCATION AND TRAINING | 1,270 | 0 | 1,270 | Assets | 62.15% | 37.85% | 0.00% | 789 | 481 | 0 |
| 74 | Total Water and Wastewater Engineering | $261,405 | $0 | $261,405 | | | | | $162,469 | $98,936 | $0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocated Wastewater Expenses to Primary and Secondary Functions [1]**

| Line No. | Description | Allocated Budget 2020 | Adjustment | Adjusted 2020 | Allocation Basis | Allocation Percentage [2] Wastewater | Secondary | Indirect | Allocated Costs Primary | Secondary | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Regulatory Compliance** | | | | | | | | | | |
| 75 | REGULAR SALARIES & WAGES | $307,746 | $0 | $307,746 | Flow | 100.00% | 0.00% | 0.00% | $307,746 | $0 | $0 |
| 76 | Additional Personnel | 0 | 0 | 0 | Flow | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 77 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Flow | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 78 | OTHER PERSONAL SERVICES | 20,252 | 0 | 20,252 | Flow | 100.00% | 0.00% | 0.00% | 20,252 | 0 | 0 |
| 79 | OVERTIME | 6,357 | 0 | 6,357 | Flow | 100.00% | 0.00% | 0.00% | 6,357 | 0 | 0 |
| 80 | FICA TAXES | 23,577 | 0 | 23,577 | Flow | 100.00% | 0.00% | 0.00% | 23,577 | 0 | 0 |
| 81 | STATE RETIREMENT | 30,747 | 0 | 30,747 | Flow | 100.00% | 0.00% | 0.00% | 30,747 | 0 | 0 |
| 82 | AD & D | 74 | 0 | 74 | Flow | 100.00% | 0.00% | 0.00% | 74 | 0 | 0 |
| 83 | GROUP HEALTH INSURANCE | 42,286 | 0 | 42,286 | Flow | 100.00% | 0.00% | 0.00% | 42,286 | 0 | 0 |
| 84 | GROUP LIFE INSURANCE | 406 | 0 | 406 | Flow | 100.00% | 0.00% | 0.00% | 406 | 0 | 0 |
| 85 | WORKERS' COMPENSATION | 22,761 | 0 | 22,761 | Flow | 100.00% | 0.00% | 0.00% | 22,761 | 0 | 0 |
| 86 | PROF SERV - UNIFORM CLEANING | 954 | 0 | 954 | Flow | 100.00% | 0.00% | 0.00% | 954 | 0 | 0 |
| 87 | PROF SERV - OTHER | 53,625 | 0 | 53,625 | Flow | 100.00% | 0.00% | 0.00% | 53,625 | 0 | 0 |
| 88 | TRAVEL AND PER DIEM | 1,526 | 0 | 1,526 | Flow | 100.00% | 0.00% | 0.00% | 1,526 | 0 | 0 |
| 89 | CELL PHONE STIPEND | 453 | 0 | 453 | Flow | 100.00% | 0.00% | 0.00% | 453 | 0 | 0 |
| 90 | COMMUNICATION SERVICES | 9,218 | 0 | 9,218 | Flow | 100.00% | 0.00% | 0.00% | 9,218 | 0 | 0 |
| 91 | UNIFORMS | 325 | 0 | 325 | Flow | 100.00% | 0.00% | 0.00% | 325 | 0 | 0 |
| 92 | LEASE/RENT - EQUIPMENT | 0 | 0 | 0 | Flow | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 93 | M&R - PROPERTY MAINTENANCE | 5,200 | 0 | 5,200 | Flow | 100.00% | 0.00% | 0.00% | 5,200 | 0 | 0 |
| 94 | M&R - EQUIPMENT | 16,250 | 0 | 16,250 | Flow | 100.00% | 0.00% | 0.00% | 16,250 | 0 | 0 |
| 95 | M&R - SOFTWARE | 813 | 0 | 813 | Flow | 100.00% | 0.00% | 0.00% | 813 | 0 | 0 |
| 96 | M&R - FLEET MAINT CHARGE | 7,275 | 0 | 7,275 | Flow | 100.00% | 0.00% | 0.00% | 7,275 | 0 | 0 |
| 97 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Flow | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 98 | PRINTING & BINDING | 975 | 0 | 975 | Flow | 100.00% | 0.00% | 0.00% | 975 | 0 | 0 |
| 99 | PROMO - ACTIVITIES | 650 | 0 | 650 | Flow | 100.00% | 0.00% | 0.00% | 650 | 0 | 0 |
| 100 | OTHER GOVT AGENCIES | 1,950 | 0 | 1,950 | Flow | 100.00% | 0.00% | 0.00% | 1,950 | 0 | 0 |
| 101 | SAFETY ADMINISTRATION | 1,261 | 0 | 1,261 | Flow | 100.00% | 0.00% | 0.00% | 1,261 | 0 | 0 |
| 102 | EMPLOYEE BENFITS ADMIN | 1,138 | 0 | 1,138 | Flow | 100.00% | 0.00% | 0.00% | 1,138 | 0 | 0 |
| 103 | EMPLOYMENT SERVICES | 3,505 | 0 | 3,505 | Flow | 100.00% | 0.00% | 0.00% | 3,505 | 0 | 0 |
| 104 | FIXED COST - INFO SYS | 27,507 | 0 | 27,507 | Flow | 100.00% | 0.00% | 0.00% | 27,507 | 0 | 0 |
| 105 | OFFICE SUPPLIES | 1,950 | 0 | 1,950 | Flow | 100.00% | 0.00% | 0.00% | 1,950 | 0 | 0 |
| 106 | WATER STORES ISSUES | 0 | 0 | 0 | Flow | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 107 | FUEL & OIL - NON INVENTORY | 5,158 | 0 | 5,158 | Flow | 100.00% | 0.00% | 0.00% | 5,158 | 0 | 0 |
| 108 | MEDICAL AND LAB SUPPLIES | 0 | 0 | 0 | Flow | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 109 | SMALL TOOLS & MINOR EQUIPMENT | 975 | 0 | 975 | Flow | 100.00% | 0.00% | 0.00% | 975 | 0 | 0 |
| 110 | OTHER MATERIAL & SUPPLIES | 9,750 | 0 | 9,750 | Flow | 100.00% | 0.00% | 0.00% | 9,750 | 0 | 0 |
| 111 | MEMBERSHIPS | 636 | 0 | 636 | Flow | 100.00% | 0.00% | 0.00% | 636 | 0 | 0 |
| 112 | EDUCATION AND TRAINING | 4,768 | 0 | 4,768 | Flow | 100.00% | 0.00% | 0.00% | 4,768 | 0 | 0 |
| 113 | CAP OUT - MACHINE & EQUIPMENT | 5,200 | 0 | 5,200 | Flow | 100.00% | 0.00% | 0.00% | 5,200 | 0 | 0 |
| 114 | Total Environmental Monitoring | $615,266 | $0 | $615,266 | | | | | $615,266 | $0 | $0 |
| | **Meter Services** | | | | | | | | | | |
| 115 | REGULAR SALARIES & WAGES | $160,264 | $0 | $160,264 | Accounts | 0.01% | 99.99% | 0.00% | $19 | $160,245 | $0 |
| 116 | Additional Personnel | 8,749 | 0 | 8,749 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 8,748 | 0 |
| 117 | PERSONAL LEAVE PAYOFF | 11,666 | 0 | 11,666 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 11,665 | 0 |
| 118 | OTHER PERSONAL SERVICES | 16,153 | 0 | 16,153 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 16,151 | 0 |
| 119 | OVERTIME | 12,279 | 0 | 12,279 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 12,277 | 0 |
| 120 | FICA TAXES | 17,710 | 0 | 17,710 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 17,708 | 0 |
| 121 | STATE RETIREMENT | 38 | 0 | 38 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 38 | 0 |
| 122 | AD & D | 28,184 | 0 | 28,184 | Accounts | 0.01% | 99.99% | 0.00% | 3 | 28,181 | 0 |
| 123 | GROUP HEALTH INSURANCE | 211 | 0 | 211 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 211 | 0 |
| 124 | GROUP LIFE INSURANCE | 7,937 | 0 | 7,937 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 7,936 | 0 |
| 125 | WORKERS' COMPENSATION | 1,795 | 0 | 1,795 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,795 | 0 |
| 126 | PROF SERV - UNIFORM CLEANING | 242 | 0 | 242 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 242 | 0 |
| 127 | CELL PHONE STIPEND | 897 | 0 | 897 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 897 | 0 |
| 128 | COMMUNICATION SERVICES | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 129 | POSTAGE & FREIGHT | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 130 | LEASE/RENT - BLDGS & STRUCTURE | 897 | 0 | 897 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 897 | 0 |
| 131 | M&R - PROPERTY MAINTENANCE | 2,243 | 0 | 2,243 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 2,243 | 0 |
| 132 | M&R - EQUIPMENT | 11,936 | 0 | 11,936 | Accounts | 0.01% | 99.99% | 0.00% | 1 | 11,935 | 0 |
| 133 | M&R - FLEET MAINT CHARGE | 656 | 0 | 656 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 656 | 0 |
| 134 | SAFETY ADMINISTRATION | 592 | 0 | 592 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 592 | 0 |
| 135 | EMPLOYEE BENFITS ADMIN | 1,825 | 0 | 1,825 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,825 | 0 |
| 136 | EMPLOYMENT SERVICES | 28,137 | 0 | 28,137 | Accounts | 0.01% | 99.99% | 0.00% | 3 | 28,133 | 0 |
| 137 | FIXED COST - INFO SYS | 449 | 0 | 449 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 449 | 0 |
| 138 | OFFICE SUPPLIES | 76,279 | 0 | 76,279 | Accounts | 0.01% | 99.99% | 0.00% | 9 | 76,270 | 0 |
| 139 | WATER STORES ISSUES | 16,150 | 0 | 16,150 | Accounts | 0.01% | 99.99% | 0.00% | 2 | 16,148 | 0 |
| 140 | FUEL & OIL - NON INVENTORY | 2,243 | 0 | 2,243 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 2,243 | 0 |
| 141 | SMALL TOOLS & MINOR EQUIPMENT | 1,346 | 0 | 1,346 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,346 | 0 |
| 142 | OTHER MATERIAL & SUPPLIES | 1,346 | 0 | 1,346 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 1,346 | 0 |
| 143 | EDUCATION AND TRAINING | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 144 | CAP OUT - MACHINE & EQUIPMENT | 0 | 0 | 0 | Accounts | 0.01% | 99.99% | 0.00% | 0 | 0 | 0 |
| 145 | Total Meter Services | $410,226 | $0 | $410,226 | | | | | $49 | $410,176 | $0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocated Wastewater Expenses to Primary and Secondary Functions [1]**

| Line No. | Description | Allocated Budget 2020 | Adjustment | Adjusted 2020 | Allocation Basis | Allocation Percentage [2] Wastewater | Secondary | Indirect | Allocated Costs Primary | Secondary | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Utilities Engineering** | | | | | | | | | | |
| 146 | REGULAR SALARIES & WAGES | $348,617 | $0 | $348,617 | Assets | 62.15% | 37.85% | 0.00% | $216,673 | $131,944 | $0 |
| 147 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Assets | 62.15% | 37.85% | 0.00% | 0 | 0 | 0 |
| 148 | Additional Personnel | 0 | 0 | 0 | Assets | 62.15% | 37.85% | 0.00% | 0 | 0 | 0 |
| 149 | OVERTIME | 3,175 | 0 | 3,175 | Assets | 62.15% | 37.85% | 0.00% | 1,973 | 1,202 | 0 |
| 150 | FICA TAXES | 27,364 | 0 | 27,364 | Assets | 62.15% | 37.85% | 0.00% | 17,008 | 10,357 | 0 |
| 151 | STATE RETIREMENT | 39,079 | 0 | 39,079 | Assets | 62.15% | 37.85% | 0.00% | 24,289 | 14,791 | 0 |
| 152 | AD & D | 84 | 0 | 84 | Assets | 62.15% | 37.85% | 0.00% | 52 | 32 | 0 |
| 153 | GROUP HEALTH INSURANCE | 46,658 | 0 | 46,658 | Assets | 62.15% | 37.85% | 0.00% | 28,999 | 17,659 | 0 |
| 154 | GROUP LIFE INSURANCE | 460 | 0 | 460 | Assets | 62.15% | 37.85% | 0.00% | 286 | 174 | 0 |
| 155 | WORKERS' COMPENSATION | 7,286 | 0 | 7,286 | Assets | 62.15% | 37.85% | 0.00% | 4,528 | 2,758 | 0 |
| 156 | PROF SERV - ENGINEERING | 22,222 | 0 | 22,222 | Assets | 62.15% | 37.85% | 0.00% | 13,812 | 8,411 | 0 |
| 157 | PROF SERV - UNIFORM CLEANING | 476 | 0 | 476 | Assets | 62.15% | 37.85% | 0.00% | 296 | 180 | 0 |
| 158 | PROF SERV - OTHER | 19,048 | 0 | 19,048 | Assets | 62.15% | 37.85% | 0.00% | 11,839 | 7,209 | 0 |
| 159 | CAR ALLOWANCE | 8,287 | 0 | 8,287 | Assets | 62.15% | 37.85% | 0.00% | 5,150 | 3,136 | 0 |
| 160 | TRAVEL AND PER DIEM | 1,905 | 0 | 1,905 | Assets | 62.15% | 37.85% | 0.00% | 1,184 | 721 | 0 |
| 161 | CELL PHONE STIPEND | 799 | 0 | 799 | Assets | 62.15% | 37.85% | 0.00% | 497 | 303 | 0 |
| 162 | COMMUNICATION SERVICES | 1,270 | 0 | 1,270 | Assets | 62.15% | 37.85% | 0.00% | 789 | 481 | 0 |
| 163 | M&R - PROPERTY MAINTENANCE | 635 | 0 | 635 | Assets | 62.15% | 37.85% | 0.00% | 395 | 240 | 0 |
| 164 | M&R - FLEET MAINT CHARGE | 768 | 0 | 768 | Assets | 62.15% | 37.85% | 0.00% | 477 | 291 | 0 |
| 165 | PRINTING & BINDING | 952 | 0 | 952 | Assets | 62.15% | 37.85% | 0.00% | 592 | 360 | 0 |
| 166 | OTHER GOVT AGENCIES | 6,349 | 0 | 6,349 | Assets | 62.15% | 37.85% | 0.00% | 3,946 | 2,403 | 0 |
| 167 | PERMIT RENEWAL | 0 | 0 | 0 | Assets | 62.15% | 37.85% | 0.00% | 0 | 0 | 0 |
| 168 | SAFETY ADMINISTRATION | 1,428 | 0 | 1,428 | Assets | 62.15% | 37.85% | 0.00% | 888 | 541 | 0 |
| 169 | EMPLOYEE BENFITS ADMIN | 1,289 | 0 | 1,289 | Assets | 62.15% | 37.85% | 0.00% | 801 | 488 | 0 |
| 170 | EMPLOYMENT SERVICES | 3,972 | 0 | 3,972 | Assets | 62.15% | 37.85% | 0.00% | 2,468 | 1,503 | 0 |
| 171 | FIXED COST - INFO SYS | 40,711 | 0 | 40,711 | Assets | 62.15% | 37.85% | 0.00% | 25,303 | 15,408 | 0 |
| 172 | OFFICE SUPPLIES | 3,175 | 0 | 3,175 | Assets | 62.15% | 37.85% | 0.00% | 1,973 | 1,202 | 0 |
| 173 | FUEL & OIL - NON INVENTORY | 1,150 | 0 | 1,150 | Assets | 62.15% | 37.85% | 0.00% | 715 | 435 | 0 |
| 174 | OTHER MATERIAL & SUPPLIES | 0 | 0 | 0 | Assets | 62.15% | 37.85% | 0.00% | 0 | 0 | 0 |
| 175 | MEMBERSHIPS | 444 | 0 | 444 | Assets | 62.15% | 37.85% | 0.00% | 276 | 168 | 0 |
| 176 | EDUCATION AND TRAINING | 2,857 | 0 | 2,857 | Assets | 62.15% | 37.85% | 0.00% | 1,776 | 1,081 | 0 |
| 177 | Total Utilities Engineering | $590,461 | $0 | $590,461 | | | | | $366,984 | $223,477 | $0 |
| | **Reuse Distribution Division** | | | | | | | | | | |
| 178 | REGULAR SALARIES & WAGES | $318,014 | $0 | $318,014 | Pipe WW Only | 44.82% | 55.18% | 0.00% | $142,520 | $175,494 | $0 |
| 179 | OVERTIME | 43,407 | 0 | 43,407 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 19,453 | 23,954 | 0 |
| 180 | FICA TAXES | 24,422 | 0 | 24,422 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 10,945 | 13,477 | 0 |
| 181 | STATE RETIREMENT | 31,764 | 0 | 31,764 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 14,235 | 17,529 | 0 |
| 182 | AD & D | 76 | 0 | 76 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 34 | 42 | 0 |
| 183 | GROUP HEALTH INSURANCE | 57,164 | 0 | 57,164 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 25,618 | 31,546 | 0 |
| 184 | GROUP LIFE INSURANCE | 419 | 0 | 419 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 188 | 231 | 0 |
| 185 | WORKERS' COMPENSATION | 19,919 | 0 | 19,919 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 8,927 | 10,992 | 0 |
| 186 | PROF SERV - UNIFORM CLEANING | 2,762 | 0 | 2,762 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 1,238 | 1,524 | 0 |
| 187 | PROF SERV - OTHER | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 188 | COMMUNICATION SERVICES | 2,368 | 0 | 2,368 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 1,061 | 1,307 | 0 |
| 189 | CELL PHONE STIPEND | 1,230 | 0 | 1,230 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 551 | 679 | 0 |
| 190 | UTILITIES - ELECTRICITY | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 191 | INS - ALL RISK PROPERTY | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 192 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 193 | M&R - PROPERTY MAINTENANCE | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 194 | M&R - EQUIPMENT | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 195 | M&R - FLEET MAINT CHARGE | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 196 | M&R - STREETS & SIDEWALKS | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 197 | SAFETY ADMINISTRATION | 1,302 | 0 | 1,302 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 584 | 719 | 0 |
| 198 | EMPLOYEE BENFITS ADMIN | 1,175 | 0 | 1,175 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 527 | 649 | 0 |
| 199 | FIXED COST - INFO SYS | 29,102 | 0 | 29,102 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 13,042 | 16,060 | 0 |
| 200 | OFFICE SUPPLIES | 1,578 | 0 | 1,578 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 707 | 871 | 0 |
| 201 | MATERIAL & SUPPLIES | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 202 | WATER STORES ISSUES | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 203 | CHEMICALS AND FERTILIZER | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 204 | FUEL & OIL - NON INVENTORY | 7,041 | 0 | 7,041 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 3,156 | 3,886 | 0 |
| 205 | SMALL TOOLS & MINOR EQUIPMENT | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 206 | OTHER MATERIAL & SUPPLIES | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 207 | MEMBERSHIPS | 158 | 0 | 158 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 71 | 87 | 0 |
| 208 | Total Reuse Distribution Division | $541,903 | $0 | $541,903 | | | | | $242,857 | $299,046 | $0 |

City of Daytona Beach, Florida
Water and Wastewater Utility Rate Study

**Summary of Allocated Wastewater Expenses to Primary and Secondary Functions [1]**

| Line No. | Description | Allocated Budget 2020 | Adjustment | Adjusted 2020 | Allocation Basis | Allocation Percentage [2] Wastewater | Secondary | Indirect | Allocated Costs Primary | Secondary | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Bethune Point Plant #1** | | | | | | | | | | |
| 209 | REGULAR SALARIES & WAGES | $745,088 | $0 | $745,088 | Direct-WW | 100.00% | 0.00% | 0.00% | $745,088 | $0 | $0 |
| 210 | Additional Personnel | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 211 | PERSONAL LEAVE PAYOFF | 21,511 | 0 | 21,511 | Direct-WW | 100.00% | 0.00% | 0.00% | 21,511 | 0 | 0 |
| 212 | OVERTIME | 33,892 | 0 | 33,892 | Direct-WW | 100.00% | 0.00% | 0.00% | 33,892 | 0 | 0 |
| 213 | FICA TAXES | 57,084 | 0 | 57,084 | Direct-WW | 100.00% | 0.00% | 0.00% | 57,084 | 0 | 0 |
| 214 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 215 | STATE RETIREMENT | 86,267 | 0 | 86,267 | Direct-WW | 100.00% | 0.00% | 0.00% | 86,267 | 0 | 0 |
| 216 | AD & D | 179 | 0 | 179 | Direct-WW | 100.00% | 0.00% | 0.00% | 179 | 0 | 0 |
| 217 | GROUP HEALTH INSURANCE | 104,201 | 0 | 104,201 | Direct-WW | 100.00% | 0.00% | 0.00% | 104,201 | 0 | 0 |
| 218 | GROUP LIFE INSURANCE | 983 | 0 | 983 | Direct-WW | 100.00% | 0.00% | 0.00% | 983 | 0 | 0 |
| 219 | WORKERS' COMPENSATION | 38,782 | 0 | 38,782 | Direct-WW | 100.00% | 0.00% | 0.00% | 38,782 | 0 | 0 |
| 220 | PROF SERV - UNIFORM CLEANING | 4,611 | 0 | 4,611 | Direct-WW | 100.00% | 0.00% | 0.00% | 4,611 | 0 | 0 |
| 221 | PROF SERV - OTHER | 27,667 | 0 | 27,667 | Direct-WW | 100.00% | 0.00% | 0.00% | 27,667 | 0 | 0 |
| 222 | TRAVEL AND PER DIEM | 5,072 | 0 | 5,072 | Direct-WW | 100.00% | 0.00% | 0.00% | 5,072 | 0 | 0 |
| 223 | CELL PHONE STIPEND | 1,105 | 0 | 1,105 | Direct-WW | 100.00% | 0.00% | 0.00% | 1,105 | 0 | 0 |
| 224 | COMMUNICATION SERVICES | 1,383 | 0 | 1,383 | Direct-WW | 100.00% | 0.00% | 0.00% | 1,383 | 0 | 0 |
| 225 | UTILITIES - ELECTRICITY | 579,432 | 0 | 579,432 | Direct-WW | 100.00% | 0.00% | 0.00% | 579,432 | 0 | 0 |
| 226 | UTILITIES - WATER & SEWER | 18,048 | 0 | 18,048 | Direct-WW | 100.00% | 0.00% | 0.00% | 18,048 | 0 | 0 |
| 227 | LEASE/RENT - OTHER | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 228 | INS - ALL RISK PROPERTY | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 229 | M&R - PROPERTY MAINTENANCE | 22,676 | 0 | 22,676 | Direct-WW | 100.00% | 0.00% | 0.00% | 22,676 | 0 | 0 |
| 230 | M&R - EQUIPMENT | 112,442 | 0 | 112,442 | Direct-WW | 100.00% | 0.00% | 0.00% | 112,442 | 0 | 0 |
| 231 | M&R - SOFTWARE | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 232 | M&R - FLEET MAINT CHARGE | 2,393 | 0 | 2,393 | Direct-WW | 100.00% | 0.00% | 0.00% | 2,393 | 0 | 0 |
| 233 | M&R - MATERIALS | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 234 | M&R - OTHER | 607,791 | (200,000) | 407,791 | Direct-WW | 100.00% | 0.00% | 0.00% | 407,791 | 0 | 0 |
| 235 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 236 | OTHER GOVT AGENCIES | 9,222 | 0 | 9,222 | Direct-WW | 100.00% | 0.00% | 0.00% | 9,222 | 0 | 0 |
| 237 | SAFETY ADMINISTRATION | 3,052 | 0 | 3,052 | Direct-WW | 100.00% | 0.00% | 0.00% | 3,052 | 0 | 0 |
| 238 | EMPLOYEE BENFITS ADMIN | 2,754 | 0 | 2,754 | Direct-WW | 100.00% | 0.00% | 0.00% | 2,754 | 0 | 0 |
| 239 | EMPLOYMENT SERVICES | 8,486 | 0 | 8,486 | Direct-WW | 100.00% | 0.00% | 0.00% | 8,486 | 0 | 0 |
| 240 | FIXED COST - PROPERTY MAINT | 24,312 | 0 | 24,312 | Direct-WW | 100.00% | 0.00% | 0.00% | 24,312 | 0 | 0 |
| 241 | FIXED COST - INFO SYS | 54,607 | 0 | 54,607 | Direct-WW | 100.00% | 0.00% | 0.00% | 54,607 | 0 | 0 |
| 242 | OFFICE SUPPLIES | 4,150 | 0 | 4,150 | Direct-WW | 100.00% | 0.00% | 0.00% | 4,150 | 0 | 0 |
| 243 | WATER STORES ISSUES | 1,383 | 0 | 1,383 | Direct-WW | 100.00% | 0.00% | 0.00% | 1,383 | 0 | 0 |
| 244 | CHEMICALS AND FERTILIZER | 221,333 | 0 | 221,333 | Direct-WW | 100.00% | 0.00% | 0.00% | 221,333 | 0 | 0 |
| 245 | FUEL & OIL - NON INVENTORY | 3,432 | 0 | 3,432 | Direct-WW | 100.00% | 0.00% | 0.00% | 3,432 | 0 | 0 |
| 246 | MEDICAL AND LAB SUPPLIES | 13,833 | 0 | 13,833 | Direct-WW | 100.00% | 0.00% | 0.00% | 13,833 | 0 | 0 |
| 247 | UNIFORMS | 369 | 0 | 369 | Direct-WW | 100.00% | 0.00% | 0.00% | 369 | 0 | 0 |
| 248 | SMALL TOOLS & MINOR EQUIPMENT | 5,072 | 0 | 5,072 | Direct-WW | 100.00% | 0.00% | 0.00% | 5,072 | 0 | 0 |
| 249 | FUEL & OIL - GENERATOR FUEL | 25,822 | 0 | 25,822 | Direct-WW | 100.00% | 0.00% | 0.00% | 25,822 | 0 | 0 |
| 250 | OTHER MATERIAL & SUPPLIES | 133,722 | 0 | 133,722 | Direct-WW | 100.00% | 0.00% | 0.00% | 133,722 | 0 | 0 |
| 251 | EDUCATION AND TRAINING | 5,072 | 0 | 5,072 | Direct-WW | 100.00% | 0.00% | 0.00% | 5,072 | 0 | 0 |
| 252 | CAP OUT - MACHINE & EQUIPMENT | 9,222 | 0 | 9,222 | Direct-WW | 100.00% | 0.00% | 0.00% | 9,222 | 0 | 0 |
| 253 | Total Bethune Point Plant #1 | $2,996,450 | ($200,000) | $2,796,450 | | | | | $2,796,450 | $0 | $0 |
| | **Regional Wastewater Plant #2** | | | | | | | | | | |
| 254 | REGULAR SALARIES & WAGES | $755,691 | $0 | $755,691 | Direct-WW | 100.00% | 0.00% | 0.00% | $755,691 | $0 | $0 |
| 255 | Additional Personnel | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 256 | PERSONAL LEAVE PAYOFF | 9,092 | 0 | 9,092 | Direct-WW | 100.00% | 0.00% | 0.00% | 9,092 | 0 | 0 |
| 257 | OVERTIME | 44,318 | 0 | 44,318 | Direct-WW | 100.00% | 0.00% | 0.00% | 44,318 | 0 | 0 |
| 258 | FICA TAXES | 57,857 | 0 | 57,857 | Direct-WW | 100.00% | 0.00% | 0.00% | 57,857 | 0 | 0 |
| 259 | GENERAL EMPLOYEE RETIREMENT | 4,382 | 0 | 4,382 | Direct-WW | 100.00% | 0.00% | 0.00% | 4,382 | 0 | 0 |
| 260 | STATE RETIREMENT | 79,726 | 0 | 79,726 | Direct-WW | 100.00% | 0.00% | 0.00% | 79,726 | 0 | 0 |
| 261 | PENSION EXPENSE | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 262 | AD & D | 181 | 0 | 181 | Direct-WW | 100.00% | 0.00% | 0.00% | 181 | 0 | 0 |
| 263 | GROUP HEALTH INSURANCE | 128,644 | 0 | 128,644 | Direct-WW | 100.00% | 0.00% | 0.00% | 128,644 | 0 | 0 |
| 264 | GROUP LIFE INSURANCE | 996 | 0 | 996 | Direct-WW | 100.00% | 0.00% | 0.00% | 996 | 0 | 0 |
| 265 | WORKERS' COMPENSATION | 37,317 | 0 | 37,317 | Direct-WW | 100.00% | 0.00% | 0.00% | 37,317 | 0 | 0 |
| 266 | PROF SERV - UNIFORM CLEANING | 4,091 | 0 | 4,091 | Direct-WW | 100.00% | 0.00% | 0.00% | 4,091 | 0 | 0 |
| 267 | PROF SERV - OTHER | 24,886 | 0 | 24,886 | Direct-WW | 100.00% | 0.00% | 0.00% | 24,886 | 0 | 0 |
| 268 | SECURITY | 13,295 | 0 | 13,295 | Direct-WW | 100.00% | 0.00% | 0.00% | 13,295 | 0 | 0 |
| 269 | TRAVEL AND PER DIEM | 3,750 | 0 | 3,750 | Direct-WW | 100.00% | 0.00% | 0.00% | 3,750 | 0 | 0 |
| 270 | CELL PHONE STIPEND | 613 | 0 | 613 | Direct-WW | 100.00% | 0.00% | 0.00% | 613 | 0 | 0 |
| 271 | COMMUNICATION SERVICES | 1,023 | 0 | 1,023 | Direct-WW | 100.00% | 0.00% | 0.00% | 1,023 | 0 | 0 |
| 272 | UTILITIES - ELECTRICITY | 924,000 | (100,000) | 824,000 | Direct-WW | 100.00% | 0.00% | 0.00% | 824,000 | 0 | 0 |
| 273 | UTILITIES - WATER & SEWER | 21,818 | 0 | 21,818 | Direct-WW | 100.00% | 0.00% | 0.00% | 21,818 | 0 | 0 |
| 274 | LANDFILL CHARGES | 681,818 | 0 | 681,818 | Direct-WW | 100.00% | 0.00% | 0.00% | 681,818 | 0 | 0 |
| 275 | LEASE/RENT - EQUIPMENT | 30,000 | 0 | 30,000 | Direct-WW | 100.00% | 0.00% | 0.00% | 30,000 | 0 | 0 |
| 276 | LEASE/RENT - OTHER | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 277 | INS - ALL RISK PROPERTY | 186,601 | 0 | 186,601 | Direct-WW | 100.00% | 0.00% | 0.00% | 186,601 | 0 | 0 |
| 278 | M&R - WATER/SEWER LINES | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 279 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 280 | M&R - PROPERTY MAINTENANCE | 31,742 | 0 | 31,742 | Direct-WW | 100.00% | 0.00% | 0.00% | 31,742 | 0 | 0 |
| 281 | M&R - EQUIPMENT | 68,534 | 0 | 68,534 | Direct-WW | 100.00% | 0.00% | 0.00% | 68,534 | 0 | 0 |
| 282 | M&R - FLEET MAINT CHARGE | 9,688 | 0 | 9,688 | Direct-WW | 100.00% | 0.00% | 0.00% | 9,688 | 0 | 0 |
| 283 | M&R - MATERIALS | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 284 | M&R - SCIENTIFIC, TEC & LAB | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 285 | M&R - OTHER | 450,682 | (200,000) | 250,682 | Direct-WW | 100.00% | 0.00% | 0.00% | 250,682 | 0 | 0 |
| 286 | NON CAPITAL FROM CAPITAL | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 287 | OTHER GOVT AGENCIES | 10,227 | 0 | 10,227 | Direct-WW | 100.00% | 0.00% | 0.00% | 10,227 | 0 | 0 |
| 288 | SAFETY ADMINISTRATION | 3,095 | 0 | 3,095 | Direct-WW | 100.00% | 0.00% | 0.00% | 3,095 | 0 | 0 |
| 289 | EMPLOYEE BENFITS ADMIN | 2,793 | 0 | 2,793 | Direct-WW | 100.00% | 0.00% | 0.00% | 2,793 | 0 | 0 |
| 290 | EMPLOYMENT SERVICES | 8,605 | 0 | 8,605 | Direct-WW | 100.00% | 0.00% | 0.00% | 8,605 | 0 | 0 |
| 291 | FIXED COST - PROPERTY MAINT | 7,666 | 0 | 7,666 | Direct-WW | 100.00% | 0.00% | 0.00% | 7,666 | 0 | 0 |
| 292 | FIXED COST - INFO SYS | 72,225 | 0 | 72,225 | Direct-WW | 100.00% | 0.00% | 0.00% | 72,225 | 0 | 0 |
| 293 | OFFICE SUPPLIES | 3,409 | 0 | 3,409 | Direct-WW | 100.00% | 0.00% | 0.00% | 3,409 | 0 | 0 |
| 294 | WATER STORES ISSUES | 1,364 | 0 | 1,364 | Direct-WW | 100.00% | 0.00% | 0.00% | 1,364 | 0 | 0 |
| 295 | CHEMICALS AND FERTILIZER | 613,636 | (200,000) | 413,636 | Direct-WW | 100.00% | 0.00% | 0.00% | 413,636 | 0 | 0 |
| 296 | FUEL & OIL - NON INVENTORY | 8,009 | 0 | 8,009 | Direct-WW | 100.00% | 0.00% | 0.00% | 8,009 | 0 | 0 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocated Wastewater Expenses to Primary and Secondary Functions [1]**

| Line No. | Description | Allocated Budget 2020 | Adjustment | Adjusted 2020 | Allocation Basis | Allocation Percentage [2] Wastewater | Secondary | Indirect | Allocated Costs Primary | Secondary | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 297 | MEDICAL AND LAB SUPPLIES | 14,318 | 0 | 14,318 | Direct-WW | 100.00% | 0.00% | 0.00% | 14,318 | 0 | 0 |
| 298 | SOIL, SEED, SOD AND PLANTS | 0 | 0 | 0 | Direct-WW | 100.00% | 0.00% | 0.00% | 0 | 0 | 0 |
| 299 | UNIFORMS | 273 | 0 | 273 | Direct-WW | 100.00% | 0.00% | 0.00% | 273 | 0 | 0 |
| 300 | SMALL TOOLS & MINOR EQUIPMENT | 6,818 | 0 | 6,818 | Direct-WW | 100.00% | 0.00% | 0.00% | 6,818 | 0 | 0 |
| 301 | FUEL & OIL - GENERATOR FUEL | 17,045 | 0 | 17,045 | Direct-WW | 100.00% | 0.00% | 0.00% | 17,045 | 0 | 0 |
| 302 | OTHER MATERIAL & SUPPLIES | 88,636 | 0 | 88,636 | Direct-WW | 100.00% | 0.00% | 0.00% | 88,636 | 0 | 0 |
| 303 | MEMBERSHIPS | 1,000 | 0 | 1,000 | Direct-WW | 100.00% | 0.00% | 0.00% | 1,000 | 0 | 0 |
| 304 | CAP OUT - MACHINE & EQUIPMENT | 3,750 | 0 | 3,750 | Direct-WW | 100.00% | 0.00% | 0.00% | 3,750 | 0 | 0 |
| 305 | CAP OUT - MACHINE & EQUIPMENT | 17,727 | 0 | 17,727 | Direct-WW | 100.00% | 0.00% | 0.00% | 17,727 | 0 | 0 |
| 306 | Total Regional Wastewater Plant #2 | $4,451,346 | ($500,000) | $3,951,346 | | | | | $3,951,346 | $0 | $0 |
| | **Lift Station Central Maintenance** | | | | | | | | | | |
| 307 | REGULAR SALARIES & WAGES | $356,395 | $0 | $356,395 | Lift Stations | 3.68% | 96.32% | 0.00% | $13,103 | $343,292 | $0 |
| 308 | Additional Personnel | 0 | 0 | 0 | Lift Stations | 3.68% | 96.32% | 0.00% | 0 | 0 | 0 |
| 309 | OVERTIME | 77,500 | 0 | 77,500 | Lift Stations | 3.68% | 96.32% | 0.00% | 2,849 | 74,651 | 0 |
| 310 | FICA TAXES | 27,328 | 0 | 27,328 | Lift Stations | 3.68% | 96.32% | 0.00% | 1,005 | 26,324 | 0 |
| 311 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Lift Stations | 3.68% | 96.32% | 0.00% | 0 | 0 | 0 |
| 312 | STATE RETIREMENT | 35,598 | 0 | 35,598 | Lift Stations | 3.68% | 96.32% | 0.00% | 1,309 | 34,289 | 0 |
| 313 | AD & D | 85 | 0 | 85 | Lift Stations | 3.68% | 96.32% | 0.00% | 3 | 82 | 0 |
| 314 | GROUP HEALTH INSURANCE | 62,967 | 0 | 62,967 | Lift Stations | 3.68% | 96.32% | 0.00% | 2,315 | 60,652 | 0 |
| 315 | GROUP LIFE INSURANCE | 470 | 0 | 470 | Lift Stations | 3.68% | 96.32% | 0.00% | 17 | 453 | 0 |
| 316 | WORKERS' COMPENSATION | 18,546 | 0 | 18,546 | Lift Stations | 3.68% | 96.32% | 0.00% | 682 | 17,865 | 0 |
| 317 | PROF SERV - UNIFORM CLEANING | 2,500 | 0 | 2,500 | Lift Stations | 3.68% | 96.32% | 0.00% | 92 | 2,408 | 0 |
| 318 | PROF SERV - OTHER | 49,000 | 0 | 49,000 | Lift Stations | 3.68% | 96.32% | 0.00% | 1,801 | 47,199 | 0 |
| 319 | TRAVEL AND PER DIEM | 1,500 | 0 | 1,500 | Lift Stations | 3.68% | 96.32% | 0.00% | 55 | 1,445 | 0 |
| 320 | CELL PHONE STIPEND | 839 | 0 | 839 | Lift Stations | 3.68% | 96.32% | 0.00% | 31 | 808 | 0 |
| 321 | COMMUNICATION SERVICES | 2,000 | 0 | 2,000 | Lift Stations | 3.68% | 96.32% | 0.00% | 74 | 1,926 | 0 |
| 322 | UTILITIES - ELECTRICITY | 350,000 | 0 | 350,000 | Lift Stations | 3.68% | 96.32% | 0.00% | 12,868 | 337,132 | 0 |
| 323 | LANDFILL CHARGES | 30,000 | 0 | 30,000 | Lift Stations | 3.68% | 96.32% | 0.00% | 1,103 | 28,897 | 0 |
| 324 | LEASE/RENT - EQUIPMENT | 2,500 | 0 | 2,500 | Lift Stations | 3.68% | 96.32% | 0.00% | 92 | 2,408 | 0 |
| 325 | INS - ALL RISK PROPERTY | 39,005 | 0 | 39,005 | Lift Stations | 3.68% | 96.32% | 0.00% | 1,434 | 37,571 | 0 |
| 326 | M&R - PROPERTY MAINTENANCE | 16,000 | 0 | 16,000 | Lift Stations | 3.68% | 96.32% | 0.00% | 588 | 15,412 | 0 |
| 327 | M&R - EQUIPMENT | 80,520 | 0 | 80,520 | Lift Stations | 3.68% | 96.32% | 0.00% | 2,960 | 77,560 | 0 |
| 328 | M&R - FENCING | 0 | 0 | 0 | Lift Stations | 3.68% | 96.32% | 0.00% | 0 | 0 | 0 |
| 329 | M&R - FLEET MAINT CHARGE | 27,731 | 0 | 27,731 | Lift Stations | 3.68% | 96.32% | 0.00% | 1,020 | 26,711 | 0 |
| 330 | M&R - MATERIALS | 0 | 0 | 0 | Lift Stations | 3.68% | 96.32% | 0.00% | 0 | 0 | 0 |
| 331 | M&R - OTHER | 225,000 | 0 | 225,000 | Lift Stations | 3.68% | 96.32% | 0.00% | 8,272 | 216,728 | 0 |
| 332 | OTHER GOVT AGENCIES | 200 | 0 | 200 | Lift Stations | 3.68% | 96.32% | 0.00% | 7 | 193 | 0 |
| 333 | SAFETY ADMINISTRATION | 1,460 | 0 | 1,460 | Lift Stations | 3.68% | 96.32% | 0.00% | 54 | 1,406 | 0 |
| 334 | EMPLOYEE BENFITS ADMIN | 1,317 | 0 | 1,317 | Lift Stations | 3.68% | 96.32% | 0.00% | 48 | 1,269 | 0 |
| 335 | EMPLOYMENT SERVICES | 4,058 | 0 | 4,058 | Lift Stations | 3.68% | 96.32% | 0.00% | 149 | 3,909 | 0 |
| 336 | FIXED COST - PROPERTY MAINT | 2,489 | 0 | 2,489 | Lift Stations | 3.68% | 96.32% | 0.00% | 92 | 2,397 | 0 |
| 337 | FIXED COST - INFO SYS | 66,803 | 0 | 66,803 | Lift Stations | 3.68% | 96.32% | 0.00% | 2,456 | 64,347 | 0 |
| 338 | OFFICE SUPPLIES | 3,750 | 0 | 3,750 | Lift Stations | 3.68% | 96.32% | 0.00% | 138 | 3,612 | 0 |
| 339 | WATER STORES ISSUES | 15,000 | 0 | 15,000 | Lift Stations | 3.68% | 96.32% | 0.00% | 551 | 14,449 | 0 |
| 340 | FUEL & OIL - NON INVENTORY | 46,130 | 0 | 46,130 | Lift Stations | 3.68% | 96.32% | 0.00% | 1,696 | 44,434 | 0 |
| 341 | SMALL TOOLS & MINOR EQUIPMENT | 7,500 | 0 | 7,500 | Lift Stations | 3.68% | 96.32% | 0.00% | 276 | 7,224 | 0 |
| 342 | FUEL & OIL - GENERATOR FUEL | 9,900 | 0 | 9,900 | Lift Stations | 3.68% | 96.32% | 0.00% | 364 | 9,536 | 0 |
| 343 | OTHER MATERIAL & SUPPLIES | 43,200 | 0 | 43,200 | Lift Stations | 3.68% | 96.32% | 0.00% | 1,588 | 41,612 | 0 |
| 344 | EDUCATION AND TRAINING | 3,500 | 0 | 3,500 | Lift Stations | 3.68% | 96.32% | 0.00% | 129 | 3,371 | 0 |
| 345 | CAP OUT - MACHINE & EQUIPMENT | 25,000 | 0 | 25,000 | Lift Stations | 3.68% | 96.32% | 0.00% | 919 | 24,081 | 0 |
| 346 | Total Lift Station Central Maintenance | $1,635,792 | $0 | $1,635,792 | | | | | $60,139 | $1,575,653 | $0 |

**Table 4-6**

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Summary of Allocated Wastewater Expenses to Primary and Secondary Functions [1]**

| Line No. | Description | Allocated Budget 2020 | Adjustment | Adjusted 2020 | Allocation Basis | Allocation Percentage [2] Wastewater | Secondary | Indirect | Allocated Costs Primary | Secondary | Indirect |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Sanitary Sewer Maintenance** | | | | | | | | | | |
| 347 | REGULAR SALARIES & WAGES | $749,950 | $0 | $749,950 | Pipe WW Only | 44.82% | 55.18% | 0.00% | $336,095 | $413,856 | $0 |
| 348 | Additional Personnel | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 349 | PERSONAL LEAVE PAYOFF | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 350 | OVERTIME | 61,500 | 0 | 61,500 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 27,562 | 33,938 | 0 |
| 351 | FICA TAXES | 57,468 | 0 | 57,468 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 25,754 | 31,713 | 0 |
| 352 | GENERAL EMPLOYEE RETIREMENT | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 353 | STATE RETIREMENT | 90,840 | 0 | 90,840 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 40,711 | 50,130 | 0 |
| 354 | AD & D | 180 | 0 | 180 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 81 | 99 | 0 |
| 355 | GROUP HEALTH INSURANCE | 140,503 | 0 | 140,503 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 62,967 | 77,536 | 0 |
| 356 | GROUP LIFE INSURANCE | 989 | 0 | 989 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 443 | 546 | 0 |
| 357 | WORKERS' COMPENSATION | 39,391 | 0 | 39,391 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 17,654 | 21,738 | 0 |
| 358 | PROF SERV - UNIFORM CLEANING | 3,500 | 0 | 3,500 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 1,569 | 1,931 | 0 |
| 359 | TRAVEL AND PER DIEM | 900 | 0 | 900 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 403 | 497 | 0 |
| 360 | CELL PHONE STIPEND | 1,259 | 0 | 1,259 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 564 | 695 | 0 |
| 361 | COMMUNICATION SERVICES | 840 | 0 | 840 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 376 | 464 | 0 |
| 362 | POSTAGE & FREIGHT | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 363 | UTILITIES - ELECTRICITY | 10,000 | 0 | 10,000 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 4,482 | 5,518 | 0 |
| 364 | UTILITIES - WATER & SEWER | 2,000 | 0 | 2,000 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 896 | 1,104 | 0 |
| 365 | M&R - BUILDINGS & FACILITIES | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 366 | M&R - PROPERTY MAINTENANCE | 8,400 | 0 | 8,400 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 3,765 | 4,635 | 0 |
| 367 | M&R - EQUIPMENT | 30,000 | 0 | 30,000 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 13,445 | 16,555 | 0 |
| 368 | M&R - FLEET MAINT CHARGE | 48,357 | 0 | 48,357 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 21,671 | 26,686 | 0 |
| 369 | M&R - MATERIALS | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 370 | M&R - WATER/SEWER LINES | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 371 | M&R - STREETS & SIDEWALKS | 23,000 | 0 | 23,000 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 10,308 | 12,692 | 0 |
| 372 | SAFETY ADMINISTRATION | 3,071 | 0 | 3,071 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 1,376 | 1,695 | 0 |
| 373 | EMPLOYEE BENFITS ADMIN | 2,772 | 0 | 2,772 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 1,242 | 1,529 | 0 |
| 374 | EMPLOYMENT SERVICES | 8,539 | 0 | 8,539 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 3,827 | 4,712 | 0 |
| 375 | FIXED COST - INFO SYS | 66,757 | 0 | 66,757 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 29,918 | 36,839 | 0 |
| 376 | OFFICE SUPPLIES | 2,000 | 0 | 2,000 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 896 | 1,104 | 0 |
| 377 | MATERIAL & SUPPLIES | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 378 | WATER STORES ISSUES | 42,000 | 0 | 42,000 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 18,823 | 23,177 | 0 |
| 379 | FUEL & OIL - NON INVENTORY | 35,684 | 0 | 35,684 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 15,992 | 19,692 | 0 |
| 380 | SOIL, SEED, SOD AND PLANTS | 1,500 | 0 | 1,500 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 672 | 828 | 0 |
| 381 | SMALL TOOLS & MINOR EQUIPMENT | 20,500 | 0 | 20,500 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 9,187 | 11,313 | 0 |
| 382 | MATERIALS - SIDEWALKS & STREETS | 0 | 0 | 0 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 0 | 0 | 0 |
| 383 | OTHER MATERIAL & SUPPLIES | 51,000 | 0 | 51,000 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 22,856 | 28,144 | 0 |
| 384 | CAP OUT - MACHINE & EQUIPMENT | 15,000 | 0 | 15,000 | Pipe WW Only | 44.82% | 55.18% | 0.00% | 6,722 | 8,278 | 0 |
| 385 | Total Sanitary Sewer Maintenance | $1,517,900 | $0 | $1,517,900 | | | | | $680,255 | $837,644 | $0 |
| 386 | Subtotal | $13,877,211 | ($786,858) | $13,090,353 | | | | | $8,875,884 | $4,214,469 | $0 |
| 387 | Indirect Allocation - Percentage | | | | | | | | 67.80% | 32.20% | |
| 388 | Indirect Allocation - Amount | | | | | | | | $1,178,149 | $559,412 | $1,737,561 |
| 389 | Total Allocated Wastewater Operating Expenses | | | | | | | | $10,054,034 | $4,773,881 | |
| 390 | Total Fiscal Year 2019 Treated Wastewater Flow (000s) [3] | | | | | | | | 4,106,730 | | |
| 391 | Estimated Operating Charge Per Thousand Gallons | | | | | | | | $ 2.4482 | | |
| 392 | Wastewater Capital Reinvestment Charge [4] | | | | | | | | $ 0.8644 | | |
| 393 | Allowance for Payment in Lieu of Taxes (10.0% of Revenues) (Per 1,000 Gallons) | | | | | | | | 0.2730 | | |
| 394 | Proposed Wholesale Wastewater Rate (per 1,000 Gallons) | | | | | | | | $ 3.5857 | | |

Footnotes:
[1] Amounts shown derivied from information provided on Table 4-4 at the end of this Report.
[2] Amounts shown derivied from information provided on Table 4-7 at the end of this Report.
[3] Information derived from the Wastewater Plant Monthly Operating Reports (MOR) as provided by City staff.
[4] Amounts shown derived from information provided on Table 4-8 at the end of this report

**Table 4-7**
**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Wastewater Allocation Factors - Primary, Secondary, and Indirect Functions**

| Line No. | Description | Allocator | Allocation Percentage | | |
|---|---|---|---|---|---|
| | | | Wastewater | Secondary | Indirect |
| 1 | Direct Wastewater | Direct-WW | 100.00% | 0.00% | 0.00% |
| 2 | Direct Reclaimed Water | Direct-RW | 0.00% | 0.00% | 0.00% |
| 3 | Direct Secondary Related | Secondary | 0.00% | 100.00% | 0.00% |
| 4 | Primary - 50/50 Split | 50/50 | 50.00% | 0.00% | 0.00% |
| 5 | Indirect | Indirect | 0.00% | 0.00% | 100.00% |
| 6 | Assets | Assets | 62.15% | 37.85% | 0.00% |
| 7 | Wastewater and Reclaimed Water Pip | Pipe WW/RW | 36.10% | 47.31% | 0.00% |
| 8 | Wastewater Only Pipe Length | Pipe WW Only | 44.82% | 55.18% | 0.00% |
| 9 | Gravity Sewer - Only Pipe Length | Pipe GWW Only | 28.19% | 71.81% | 0.00% |
| 10 | Reclaimed Only Pipe Length | Pipe RW Only | 0.00% | 14.74% | 0.00% |
| 11 | Capital Improvement Plan | CIP | 0.00% | 0.00% | 0.00% |
| 12 | Wastewater Expenses | Expenses | 0.00% | 0.00% | 0.00% |
| 13 | Wastewater and Reclaimed Water Flo | Flow | 100.00% | 0.00% | 0.00% |
| 14 | Adjusted Flow Allocator | WW/RW Adj. Flw. | 100.00% | 0.00% | 0.00% |
| 15 | Wastewater and Reclaimed Accounts | Accounts | 0.01% | 99.99% | 0.00% |
| 16 | Number of Lift Stations | Lift Stations | 3.68% | 96.32% | 0.00% |
| 17 | ERUs Sewer Customers | ERUs-S | 34.12% | 65.88% | 0.00% |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Wastewater Capital Reinvestment Charge**

| Line No. | Department | Primary Assets Wastewater [1] | Retirements | Adjusted | Estimated Service Life (Years) [2] | Estimated Cost of Capital | Annual Replacement |
|---|---|---|---|---|---|---|---|
| | Wastewater System | | | | | | |
| 1 | Existing Treatment Assets | $ 78,824,699 | $ - | $ 78,824,699 | 32.00 | 2.25% | $3,482,014 |
| 2 | Existing Transmission System Assets | 23,346,265 | 0 | 23,346,265 | 37.00 | 2.25% | 936,335 |
| 3 | Existing Collection System Assets | 0 | 0 | 0 | 37.00 | 2.25% | 0 |
| 4 | Treatment Capital Improvement Projects | 79,967,632 | (19,991,908) | 59,975,724 | 32.00 | 2.25% | 2,649,377 |
| 5 | Transmission Capital Improvement Projects | 0 | 0 | 0 | 37.00 | 2.25% | 0 |
| 6 | Collections Capital Improvement Projects | 0 | 0 | 0 | 37.00 | 2.25% | 0 |
| 7 | Total Wastewater Assets and Projects | $ 182,138,596 | | $ 162,146,688 | | | $ 7,067,726 |
| 8 | Total Dependable Capacity [3] | | | | | | 8,176,000 |
| 9 | Capital Reinvestment Charge Per Thousand Gallons of Treatment Capacity | | | | | | $ 0.8644 |

Footnotes:

[1] Amounts shown derivied from information provided on Table 4-7 at the end of this Report.

[2] Estimated Service lives based on Average Service Lives as defined by the Florida Administrative Code (Section 25-30.140).

| | Large Utility Average Service Life |
|---|---|
| Water Systems | |
| Computers | 6.00 |
| Structures and Improvements (Composite) | 32.00 |
| Pipes (Composite) | 37.00 |
| Meters and Meter Installations | 20.00 |
| Other Plant and Misc. Equipment | 18.00 |
| Collection System (Composite) | 32.00 |
| Wastewater Systems | |
| Computers | 6.00 |
| Structures and Improvements (Composite) | 32.00 |
| Treatment and Disposal Equipment | 18.00 |
| Concrete Ground Storage Reservoir | 40.00 |
| Pumping Plant - Structures and Improvements (Compo | 32.00 |
| Other Plant and Misc. Equipment | 18.00 |
| Collection System (Composite) | 32.00 |

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[3] Amount shown based on a total treatment capacity for the Wastewater Treatment Plant of twenty-eight million gallons per day expressed in an annual amount.

Estimated Dependable Capacity was calculated as follows:

| | Plant Capacity (000s of Gallons) |
|---|---|
| Annual Capacity (28 Million Gallons Per Day) | 10,220,000 |
| Reliable Capacity Adjustment | (20.00%) |
| Total Adjustment - Percentage | (20.00%) |
| Total Adjustment - Amount | (2,044,000) |
| Net Available Dependable Capacity | 8,176,000 |

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

## Calculation of Proposed Raw Water Volumetric Rate

| Line No. | Description | | Allocated Budget 2021 |
|---|---|---|---|
| 1 | Total Water System Primary Operating Expenses [1] | | $8,833,079 |
| 2 | Less: Ralph Brennan Water Treatment Plant Operating Expenses | | (5,621,305) |
| 3 | Total Raw Water Related Operating Expenses | | $3,211,774 |
| 4 | Total Fiscal Year 2019 Finished Water Produced (000s) [2] | | 4,530,242 |
| 5 | Total Estimated Flow | | 4,530,242 |
| 6 | Estimated Raw Water Operating Expenses Per Thousand Gallons | $ | 0.7090 |
| 7 | Capital Reinvestment Charge [3] | $ | 0.0956 |
| 8 | Allowance for Payment in Lieu of Taxes (10.0% of Revenues) (Per 1,000 Gallons | | 0.0788 |
| 9 | Proposed Raw Water Rate - Per 1,000 Gallons | $ | 0.8834 |

Footnotes:

[1] Amounts shown derivied from information provided on Table 4-1 at the end of this Report.
[2] Information derived from the Water Plant Monthly Operating Reports (MORs) as provided by City staff.
[3] Amounts shown derivied from information provided on Table 5-5 at the end of this Report.

**City of Daytona Beach, Florida**
**Water and Wastewater Utility Rate Study**

**Calculation of Raw Water Capital Reinvestment Charge**

| Line No. | Department | Primary Assets Water [1] | Retirements | Adjusted | Estimated Service Life (Years) [2] | Estimated Cost of Capital | Annual Replacement |
|---|---|---|---|---|---|---|---|
| | Water System | | | | | | |
| 1 | Existing Treatment Assets | $ 27,849,455.10 | $ (27,849,455) | $ - | 32.00 | 2.25% | $0 |
| 2 | Existing Transmission Assets | 16,136,791 | 0 | 16,136,791 | 50.00 | 2.25% | 540,879 |
| 3 | Existing Distribution Assets | 0 | 0 | 0 | 50.00 | 2.25% | 0 |
| 4 | Treatment Capital Improvement Projects | 27,334,635 | (27,334,635) | 0 | 32.00 | 2.25% | 0 |
| 5 | Transmission Capital Improvement Projects | 0 | 0 | 0 | 50.00 | 2.25% | 0 |
| 6 | Distribution Capital Improvement Projects | 0 | 0 | 0 | 50.00 | 2.25% | 0 |
| 7 | Total Water Assets and Projects | $ 71,320,881 | | $ 16,136,791 | | | $ 540,879 |
| 8 | Total Dependable Capacity [3] | | | | | | 5,656,528 |
| 9 | Capital Reinvestment Charge Per Thousand Gallons of Treatment Capacity | | | | | | $ 0.0956 |

Footnotes:

[1] Amounts shown derivied from information provided on Table 4-2 at the end of this Report.

[2] Estimated Service lives based on Average Service Lives as defined by the Florida Administrative Code (Section 25-30.140).

| | Large Utility Average Service Life |
|---|---|
| Water Systems | |
| Computers | 6.00 |
| Structures and Improvements (Composite) | 32.00 |
| Pipes (Composite) | 37.00 |
| Meters and Meter Installations | 20.00 |
| Other Plant and Misc. Equipment | 18.00 |
| Collection System (Composite) | 32.00 |
| Concrete Ground Storage Reservoir | 40.00 |
| Wastewater Systems | |
| Computers | 6.00 |
| Structures and Improvements (Composite) | 32.00 |
| Treatment and Disposal Equipment | 18.00 |
| Concrete Ground Storage Reservoir | 40.00 |
| Pumping Plant - Structures and Improvements (Composite) | 32.00 |
| Other Plant and Misc. Equipment | 18.00 |
| Collection System (Composite) | 32.00 |

[3] Amount shown based on a total treatment capacity for the Water Treatment Plant of twenty-four million gallons per day expressed in an annual amount, less a peaking factor adjustment and a transmission line loss adjustment.

Estimated Dependable Capacity was calculated as follows:

| | Water Plant Capacity (000s of Gallons) |
|---|---|
| Annual Capacity (24 Million Gallons Per Day) | 8,760,000 |
| Peaking Factor Adjustment (a) | (13.43%) |
| Reliable Capacity Adjustment | (20.00%) |
| Transmission Line Loss | (2.00%) |
| Total Adjustment - Percentage | (35.43%) |
| Total Adjustment - Amount | (3,103,472) |
| Net Available Dependable Capacity | 5,656,528 |

(a) Based on Fiscal Year 2015 Average Daily Flow to Maximum Day. Calculation shown below:

| | Fiscal Year 2015 |
|---|---|
| Average Daily Flow | 12,500 |
| Maximum Daily Flow | 14,179 |
| Peaking Factor Adjustment | (13.43%) |

# SECTION 5 – DEVELOPMENT OF WATER TAP FEES AND MISCELLANEOUS SERVICE CHARGES

## GENERAL

The City charges customer's fees for certain specifically requested services or needs. The City has not reviewed the miscellaneous fees in at least the last ten (10) years, prompting the desire to review the sufficiency of such fees to recover the estimated costs associated with providing such services. Examples of these fees include, but are not limited to, water tap (meter connection) fees, sanitary sewer tap (wastewater main tap-in) fees, disconnection charges, service charges and other miscellaneous fees. Revenues from these charges tend to reduce the level of expenditures funded from user fees or rates. Generally, these fees are designed on a cost recovery basis predicated on the specifics of the services or tasks requested or required. This section discusses the review of the tap fees and other miscellaneous service charges and the design of the proposed fees, where applicable.

## METHODOLOGY

The general methodology employed in development of the proposed miscellaneous fees includes the recovery of the direct costs (i.e., labor and materials to perform the specific services) plus general overhead or indirect costs (primarily associated with management and supervision of the services). Any recommended changes to the miscellaneous fees are primarily related to changes in the direct and/or the indirect cost of providing service.

## WATER TAP FEES (METER CONNECTION FEES)

An identifiable service, which is provided to the System's water customers deals with the physical connection of a water customer to the water distribution system. This connection either can be in the form of an installation of a water meter (to an existing service line that was constructed at the time of the site development), the installation of a new service and meter (referred to as a tap-in), or a request for a change in meter servicing the property due to a change in level of service. Essentially, this fee is designed to recover the cost of physically connecting a customer to the System's water system. This fee should not be confused with the Water Capital Facilities Fee (Impact Fee) that is charged to new customers for their prorate share of reserved capacity associated with the recovery of water production, treatment, and transmission plant capacity. The currently effective rates for the Water Tap Fees or meter connection charge are summarized below.

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| Fiscal Year 2021 Water Tap Fees by Meter Size and Type [1] | |
|---|---|
| **Meter and Tap Size** | **Amount** |
| 3/4-Inch Meter | $1,606 |
| 1-Inch Meter | 2,108 |
| 1 1/2-Inch Meter | 2,784 |
| 2-Inch Meter | 3,315 |
| 4-Inch Meter | 11,407 |
| 6–Inch Meter | 17,115 |
| 8–Inch Meter | 20,299 |
| 10–Inch Meter | 22,686 |

[1] Amounts shown in effect as of October 1, 2020 for water taps inside the City's jurisdictional boundaries. Amounts shown do not include outside city surcharges, which are charged to customers requesting water taps in areas outside the City's jurisdictional boundaries.

As can be seen above, the charges for installation-related services are based on the size of the meter or service being installed. The cost associated with the connection to the water system generally increases with the size of the meter due to the increased time of installation and materials costs. The installation charges for meter or service sizes greater than two (2) inches can be significant compared to the smaller meters and sizes. This is directly correlated to the increase in costs of materials and manpower required to complete those larger installations. The application of water tap fees to new customers and annual adjustments to such fees for inflation is quite common in the utility industry and is recommended to be continued by the City.

The task of installing a meter and tapping the water distribution main (pipe) requires a crew of five employees including: i) two (2) Utility Service Workers; ii) one (1) Senior Utility Service Worker; iii) one (1) Heavy Equipment Operator; and iv) one (1) Maintenance Supervisor III to perform all the tasks required for the meter installation and related to physically tapping into the water distribution main. The City currently employs three crews in the Water Distribution Department, whom amongst other tasks complete the meter installations and main taps. Additionally, these crews require a significant investment in equipment to complete the meter installations and main taps, the cost of the actual equipment used has been included in the fee determination process. Another consideration is the cost associated with tap-in to the water distribution system is contingent upon the proximity of the property to the water distribution line (i.e., on the adjacent or opposing side of the road where the water distribution line is situated). Installation of the service line may require a "long-service" installation which requires the roadway to be cut and replaced in order to connect service. Although the cost for long service tap-in is greater, the City bills all customers consistently based on the average cost for tap-in services, which is a common industry practice and considered equitable since customers may not choose which side of the road a water distribution line may be installed.

Additionally, for each water tap requested by a prospective customer the City incurs administrative manhours associated with fee collection, work order production, meter setup, and engineer plan reviews. While each individual task may be considered minor, once combined the cost of the administration can be substantive and should be included in the fee determination.

The largest cost to be recovered through the water tap fees is the actual costs of the materials required to provide water services. These materials include water meters, MXU devices (radio read systems), meter vaults, yoke systems, tapping saddles, gate valves, curb stops, polymer and ductile pipe, and other miscellaneous parts. For example, the costs of a 10-inch domestic water meter and meter vault is currently $26,055, which is $3,369 greater than the existing 10-Inch Water Tap Fee. Additionally, it should be noted that difference does not include any of the other required materials, equipment costs, or personnel required to complete such an installation. Raftelis, worked with city staff, to identify the current costs of all the required materials and parts for each of meter installations and main taps that are offered .

The proposed water tap fees were based on the estimated costs and manhours required to perform such services based on interview with City staff and markup for overhead costs based on discussions with and information provided by the City. The proposed fees are designed to recover the cost of materials (meter, meter box, service lines, etc.), labor and equipment, customer service charges, and administrative overheads.

Additionally, the City identified a number of meter and main taps which currently do not have a corresponding fee adopted. In order to recover the costs of those specialized tasks, Raftelis has calculated a proposed fee for each based on the assumptions discussed above and such fees are included in the recommended water tap fees shown below.

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## Recommendations – Water Tap Fees

The following table presents the recommended fees.

| Existing and Proposed Water Tap Fees[1] | | | | |
|---|---|---|---|---|
| | | | Difference | |
| Meter and Tap Size | Existing | Proposed | Amount | Percent |
| Domestic Potable Water Service: | | | | |
| 3/4-Inch Meter | $1,606 | $1,870 | $264 | 16% |
| 1-Inch Meter | 2,108 | 2,370 | 262 | 12% |
| 1 1/2-Inch Meter | 2,784 | 4,265 | 1,481 | 53% |
| 2-Inch Meter | 3,315 | 4,310 | 995 | 30% |
| 4-Inch Meter | 11,407 | 13,655 | 2,248 | 20% |
| 6-Inch Meter | 17,115 | 14,860 | (2,255) | (13%) |
| 8-Inch Meter | 20,299 | 22,015 | 1,716 | 8% |
| 10-Inch Meter | 22,686 | 37,890 | 15,204 | 67% |
| Larger than 10-Inch | Based on Actual Costs as Determined by the City | | | |
| | | | | |
| Reclaimed Water Service (Proposed): | | | | |
| 1-Inch Meter | N/A | $1,055 | N/A | N/A |
| 2-Inch Meter | N/A | 2,610 | N/A | N/A |
| 4-Inch Meter | N/A | 6,830 | N/A | N/A |
| 6-Inch Meter | N/A | 8,880 | N/A | N/A |
| 8-Inch Meter | N/A | 14,600 | N/A | N/A |
| 10-Inch Meter | N/A | 16,950 | N/A | N/A |
| | | | | |

[1] The actual calculations of the proposed water tap fees including, estimated labor, material, and equipment, and overhead costs can be seen in greater detail on Table 5-1 at the end of this report.

As can be seen in the prior table, the majority of the water tap fees generally are proposed to increase. The principle factor affecting the proposed fee increase relates to the change in metering technology to Advanced Metering Infrastructure ("AMI"). Additionally, labor and benefits generally have increased due to the continued effects of inflation affecting such costs. It is recommended the City reduce the six- (6) Inch Domestic Water and Fire Service Tap Fees to reflect the actual calculated cost of those installations.

It is recommended the City charge customers on "an actual cost basis" in lieu of the recommended fee structure under circumstances where the System would incur additional costs beyond what was contemplated in design of the water tap fee (i.e., installation of long service lines, bore and jack under a major roadway, or any specific factors that would result in a "non-typical" tap-in to water mains). It should be noted and based on discussions with the city staff, the installation of the service lines (taps) generally are made at the time major site development occurs; thus the only cost normally incurred by the City is the physical connection of the customer to the system which would only require the installation of the meter or service. However, in some instances when taps are required (such as in the older areas of the City or where services have not been pre-installed in anticipation of connection), the utility should be reimbursed for the cost of such services. This analysis should be under the discretion of the city staff and would allow for the complete recovery of costs which normally would be incurred by the System.

## SANITARY SEWER TAP FEES

The City charges for the cost of tapping the wastewater mains for new customers. Currently the City charges one of two fees for this service: i) a fee of $341 for a tap in a subdivision where sanitary sewer mains and laterals are installed at the expense of the property owner; and ii) for all other properties and tap types a fee of $1,606. Utilizing the same process as discussed previously in the determination of the water tap fees, Raftelis calculated the estimated costs of providing each of these services to a prospective customer requesting sanitary sewer services. The proposed fees recover the cost of labor, equipment, materials, and overhead. Below is a summary of the proposed Sanitary Sewer Tap Fees, the fee determination calculation can be seen in greater detail on Table 5-1 at the end of this report:

| Existing and Proposed Sanitary Sewer Tap Fees [1] | | | | |
|---|---|---|---|---|
| | | | Difference | |
| Service Type | Existing | Proposed | Amount | Percent |
| Residential Subdivision | $341 | $450 | $109 | 32% |
| All Other Properties | 1,606 | 1,835 | 229 | 14% |

[1] The actual calculations of the proposed sanitary sewer tap fees including, estimated labor, material, and equipment, and overhead costs can be seen in greater detail on Table 5-1 at the end of this report.

## MISCELLANEOUS FEES AND CHARGES

A common practice of many utilities is to have a number of fees and charges related to the recovery of specific occurrences or requests of its customers. These charges should recover the actual costs associated with completion of the specific task for each fee. The City currently uses the following customer requested service fees and delinquency /tampering charges, including.

- Service Transfer Fee – For customers requesting service to be transferred from one location to another within the Utility's service territory;
- Reconnection Charge – For reconnecting of service for after disconnection because of non-payment ; charged once the service order to disconnect the water is created;
- Tampering Charge – For altering service after disconnection used for illegal consumption customers and or customers who have had their account turned off for any reason;
- Service Charge – For miscellaneous requests by a customer including meter checks, requests to turn on and or off service ;
- Boot Charge – For installation of a meter boot to mitigate tampering used when a lock cannot be placed directly on the meter;
- Steely Charge – For installation of a steely to mitigate continued tampering used when an address has a history of or ongoing theft of service;
- Pulled Meter Charge – For removal of a meter at customer's request and when the City removes a meter due to theft of service;

- Lock Charge – For cost of lock replacement if destroyed or tampered with by customer when applied to the water meter by request or when an address has a history of or ongoing theft of service.

With respect to each of the miscellaneous charges and fees, costs vary depending on whether service is provided during normal business operations, after normal business hours or related to the non-payment of bills rendered for service (delinquency). In certain circumstances, the City must send field personnel after normal working hours in order to meet the customer demands or needs for service. Normal working hours are defined by the City to be that period of time between 7:30 a.m. to 4:30 p.m. Monday through Friday, excluding weekends and holidays. Generally, the after-hours request is made by a customer requiring initiation or turn-on of a service earlier than what can be performed during normal hours and workload allowances. As a result of this service request, the City incurs higher costs, primarily due to increased labor costs due to higher pay rates and guaranteed hour requirements.

Raftelis, interviewed staff from the customer service, meter services, and finance departments to establish estimates of the tasks involved during administration of each of the existing fees and charges. Similar to the calculation of the water tap fees and sanitary sewer tap fees, the calculation of the miscellaneous fees was completed by identifying the actual personnel involved in the tasks and the cost of equipment, vehicles, or parts required to complete such tasks. In addition to the direct cost identified for each task the proposed fees have been calculated to recover the costs of general overhead and administration.

Additionally, during the interview process it was determined that staff were providing certain services for which a specific fee was not yet adopted. These services or tasks included rechecking water meter reading and after-hours service requests (typically service turn-ons over holidays or weekends). In order to recover the costs of providing these services Raftelis has calculated proposed fees for those specific services. Based information provided by city staff, interviews with utility staff and actual costs of equipment and materials, the following fees are recommended. The calculation of these fees can be seen in greater detail on Table 5-2 at the end of this report.

**Existing and Proposed Miscellaneous Fees and Charges [1]**

| | | | Difference | |
|---|---|---|---|---|
| **Service Type** | **Existing** | **Proposed** | **Amount** | **Percent** |
| Service Transfer Fee | $7.50 | $30.00 | $22.50 | 400% |
| Reconnection Charge | 20.00 | 25.00 | 5.00 | 20% |
| Tampering Charge | 12.50 | 70.00 | 57.50 | 460% |
| Service Charge | 22.50 | 70.00 | 47.50 | 211% |
| Boot Charge | 35.00 | 60.00 | 25.00 | 71% |
| Steely Charge | 11.40 | 60.00 | 48.60 | 426% |
| Pull Meter Charge | 35.00 | 35.00 | 0.00 | 0% |
| Lock Charge | 35.00 | 130.00 | 95.00 | 271% |

[1] The actual calculations of the proposed miscellaneous fees and charges including, estimated manhour, material, and equipment, and overhead costs can be seen in greater detail on Table 5-2 at the end of this report.

## WATER TAP FEES AND OTHER MISCELLANEOUS FEE DESIGN CONCLUSIONS

While many of the miscellaneous fees evaluated in this study support a fee increase, the most significant change is associated with: i) the water tap fees (meter installation); and ii) the fees associated with service tampering. The principal driver for change to the water tap fees is related to the increased cost of meters (i.e., change to AMI metering technology) and increased labor costs. The principal driver for the increase in tampering related fees is based on increased labor costs. It should be mentioned the City has not reviewed the water tap fees or other miscellaneous fees in at least the last 10 (or maybe 20) years. While the City has adjusted the fees annually for inflation, for some fees the actual increase in costs has outweighed the inflationary adjustments. It is recommended the City adopt the proposed water tap fees, sanitary sewer tap fees, and other miscellaneous fees in order to provide full cost recovery for these services and reduce the burden on the retail service rate revenues to fund any shortfalls.

## WATER AND WASTEWATER UTILITY RATE STUDY CLOSING REMARKS AND CONCLUSIONS

Raftelis would like to thank the City and the dedicated employees from the Utilities, Finance, Customer Service, Budget, and Legal Departments for their help and assistance during the course of this Study. Without staff devoting countless manhours to this Study through developing analyses, compiling information, being available for interviews, reviewing results, and assessing the impacts to the City's customers; the quality of this report and its results would have not been possible. Based on the financial analyses as discussed previously in this report it is recommended that the City adopt the recommendations of this Study in its entirety. The proposed rates, fees, and charges have been calculated to reflect the identified cost of service of providing each service type, thus strengthening the rational nexus between the amounts charged to each customer class and the service being provided. Additionally, the Financial Forecast identified the continued application of the City's existing annual inflationary rate adjustment policy should be sufficient to fully fund the revenue requirements of the System through the ten- (10) year period ending September 30, 2030. It is anticipated the recommended rates and fees with the application of the Index Adjustments will be sufficient to maintain operating margins, increase system revenue stability, provide more affordable service to the City's most vulnerable citizens and to assure continued strong capital reinvestment which will promote long-term high-quality service and rate sustainability. It should be noted that events may occur during the Forecast Period which could have an effect on the financial projections presented in this report, and such effects could be material, which may alter the sufficiency of the recommended rates. As such, it is recommended the City continue to annually review the System's financial condition in order to identify the need for incremental adjustments to its financial plan and mitigate, when possible, the need for significant course corrections.

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**Table 5-1**
**City of Daytona Beach**
**Water and Wastewater Utility Rate Study**

**Calculation of Water Tap (Meter Connection) Fees and Sanitary Sewer Tap Fees [1]**

| Line No. | Description | 5/8"-3/4" | 1" | 1.5" | 2" | 4" | 6" | 8" | 10" | Reuse 1" | Reuse 2" | Reuse 4" |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Water Operations** | | | | | | | | | | | |
| | **Utilities Technician - In Meter Services Department** | | | | | | | | | | | |
| 1 | Cost Per Hour | $29.99 | $29.99 | $29.99 | $29.99 | $29.99 | $29.99 | $29.99 | $29.99 | $29.99 | $29.99 | $29.99 |
| 2 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 3 | Number of Hours Worked By Each Employee | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| 4 | Total Base Salaries | $0.37 | $0.37 | $0.37 | $0.37 | $0.37 | $0.37 | $0.37 | $0.37 | $0.37 | $0.37 | $0.37 |
| | **Direct Departmental Overhead (Water Department)** | | | | | | | | | | | |
| 5 | Percent Ratio | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% |
| 6 | Expense | $0.05 | $0.05 | $0.05 | $0.05 | $0.05 | $0.05 | $0.05 | $0.05 | $0.05 | $0.05 | $0.05 |
| | **Customer Service Representative - In Utility Billing Department** | | | | | | | | | | | |
| 7 | Cost Per Hour | $27.35 | $27.35 | $27.35 | $27.35 | $27.35 | $27.35 | $27.35 | $27.35 | $27.35 | $27.35 | $27.35 |
| 8 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 9 | Number of Hours Worked By Each Employee | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 |
| 10 | Total Base Salaries | $15.95 | $15.95 | $15.95 | $15.95 | $15.95 | $15.95 | $15.95 | $15.95 | $15.95 | $15.95 | $15.95 |
| | **Direct Departmental Overhead (Utility Billing)** | | | | | | | | | | | |
| 11 | Percent Ratio | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% |
| 12 | Expense | $4.14 | $4.14 | $4.14 | $4.14 | $4.14 | $4.14 | $4.14 | $4.14 | $4.14 | $4.14 | $4.14 |
| | **Licensing and Permitting Department** | | | | | | | | | | | |
| 13 | Cost Per Hour | $25.00 | $25.00 | $25.00 | $25.00 | $25.00 | $25.00 | $25.00 | $25.00 | $25.00 | $25.00 | $25.00 |
| 14 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 15 | Number of Hours Worked By Each Employee | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| 16 | Total Base Salaries | $6.25 | $6.25 | $6.25 | $6.25 | $6.25 | $6.25 | $6.25 | $6.25 | $6.25 | $6.25 | $6.25 |
| | **Direct Departmental Overhead (Utility Billing)** | | | | | | | | | | | |
| 17 | Percent Ratio | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| 18 | Expense | $1.25 | $1.25 | $1.25 | $1.25 | $1.25 | $1.25 | $1.25 | $1.25 | $1.25 | $1.25 | $1.25 |
| | **Utility Engineering** | | | | | | | | | | | |
| 19 | Cost Per Hour | $59.51 | $59.51 | $59.51 | $59.51 | $59.51 | $59.51 | $59.51 | $59.51 | $59.51 | $59.51 | $59.51 |
| 20 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 21 | Number of Hours Worked By Each Employee | 0.50 | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 |
| 22 | Total Base Salaries | $29.75 | $0.00 | $0.00 | $0.00 | $29.75 | $29.75 | $29.75 | $29.75 | $0.00 | $0.00 | $0.00 |
| | **Direct Departmental Overhead (Engineering)** | | | | | | | | | | | |
| 23 | Percent Ratio | 2.61% | 2.61% | 2.61% | 2.61% | 2.61% | 2.61% | 2.61% | 2.61% | 2.61% | 2.61% | 2.61% |
| 24 | Expense | $0.78 | $0.00 | $0.00 | $0.00 | $0.78 | $0.78 | $0.78 | $0.78 | $0.00 | $0.00 | $0.00 |
| | **Utility Technician (Crew Average) - In Water Distribution Department** | | | | | | | | | | | |
| 25 | Cost Per Hour | $32.67 | $32.67 | $32.67 | $32.67 | $32.67 | $32.67 | $32.67 | $32.67 | $32.67 | $32.67 | $32.67 |
| 26 | Total Number of Employees Required | 2.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| 27 | Number of Hours Worked By Each Employee | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 6.00 | 0.70 | 0.70 | 4.00 |
| 28 | Total Base Salaries | $261.37 | $653.43 | $653.43 | $653.43 | $653.43 | $653.43 | $816.78 | $980.14 | $114.35 | $114.35 | $653.43 |
| | **Direct Departmental Overhead (Water Department)** | | | | | | | | | | | |
| 29 | Percent Ratio | 16.17% | 16.17% | 16.17% | 16.17% | 16.17% | 16.17% | 16.17% | 16.17% | 16.17% | 16.17% | 16.17% |
| 30 | Expense | $42.26 | $105.66 | $105.66 | $105.66 | $105.66 | $105.66 | $132.07 | $158.49 | $18.49 | $18.49 | $105.66 |
| | **Utility Technician (Crew Average) - In Sanitary Sewer Maintenance Department** | | | | | | | | | | | |
| 31 | Cost Per Hour | $33.01 | $33.01 | $33.01 | $33.01 | $33.01 | $33.01 | $33.01 | $33.01 | $33.01 | $33.01 | $33.01 |
| 32 | Total Number of Employees Required | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 33 | Number of Hours Worked By Each Employee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 | Total Base Salaries | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| | **Direct Departmental Overhead (Sewer Maintenance)** | | | | | | | | | | | |
| 35 | Percent Ratio | 20.60% | 20.60% | 20.60% | 20.60% | 20.60% | 20.60% | 20.60% | 20.60% | 20.60% | 20.60% | 20.60% |
| 36 | Expense | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 37 | Labor and Overhead Costs | $331.65 | $787.10 | $787.10 | $787.10 | $787.10 | $787.10 | $976.87 | $1,166.64 | $160.85 | $160.85 | $787.10 |
| | **Materials, Parts, and Supplies** | | | | | | | | | | | |
| 38 | Sensus Water Meter | $99.86 | $146.64 | $981.21 | $1,293.14 | $7,389.27 | $7,834.70 | $12,564.56 | $17,972.10 | $148.98 | $756.59 | $1,763.20 |
| 39 | Fire Line (Dual) Meters F2 Series | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | Sensus 520M Smart Point MXU | 135.20 | 135.20 | 135.20 | 135.20 | 135.20 | 135.20 | 135.20 | 135.20 | 135.20 | 135.20 | 135.20 |
| 41 | Polymer Meter Box and Vault | 75.71 | 79.65 | 164.45 | 164.45 | 1,620.00 | 1,620.00 | 1,620.00 | 8,083.00 | 69.50 | 178.45 | 1,620.00 |
| 42 | Iperl Yoke Components | 69.76 | 160.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 160.59 | 0.00 | 0.00 |
| 43 | Meter Brass - Misc. | 100.00 | 100.00 | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 | 50.00 |
| 44 | Blue Poly with Tracer Wire | 22.75 | 22.75 | 105.00 | 52.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45 | Backflow Preventor | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88.50 | 565.28 | 565.28 |
| 46 | Tapping Saddle | 22.18 | 22.18 | 31.24 | 31.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 | Corp. Stop | 42.51 | 42.51 | 209.13 | 209.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | Road Repair Materials | 236.00 | 0.00 | 246.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | Curb Stop | 0.00 | 0.00 | 255.23 | 255.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 255.23 | 0.00 |
| 50 | Gate Valve | 5.82 | 20.53 | 29.12 | 29.12 | 856.55 | 1,373.64 | 2,210.50 | 3,452.13 | 20.53 | 29.12 | 510.46 |
| 51 | 90 degree elbow | 0.00 | 0.00 | 0.00 | 0.00 | 69.28 | 69.28 | 175.94 | 300.72 | 0.00 | 0.00 | 0.00 |
| 52 | Line Tees | 0.00 | 0.00 | 0.00 | 0.00 | 89.16 | 145.10 | 266.82 | 437.22 | 0.00 | 0.00 | 0.00 |
| 53 | Ductile Pipe | 0.00 | 0.00 | 0.00 | 0.00 | 151.68 | 181.39 | 220.56 | 303.45 | 0.00 | 0.00 | 16.31 |
| 54 | Grip Ring Kits | 0.00 | 0.00 | 0.00 | 0.00 | 541.10 | 554.82 | 810.32 | 1,241.94 | 0.00 | 0.00 | 77.30 |
| 55 | Flanges Gaskets | 0.00 | 0.00 | 73.32 | 104.06 | 5.30 | 7.22 | 12.44 | 13.56 | 0.00 | 104.06 | 5.30 |
| 56 | Flanges Bolts | 0.99 | 1.95 | 2.11 | 2.57 | 30.56 | 51.04 | 51.04 | 76.56 | 1.95 | 2.57 | 2.57 |
| | Other | | | 7.88 | 0.00 | | | | | | | |
| 57 | Total Materials, Parts, and Supplies | $810.78 | $732.00 | $2,440.45 | $2,476.64 | $10,888.10 | $11,972.39 | $18,067.38 | $32,015.88 | $675.25 | $2,076.50 | $4,745.62 |
| | **Vehicle Expense - FEMA 2019 Hourly Rates** | | | | | | | | | | | |
| | Vehicles Utilized by Water Distribution Crew | | | | | | | | | | | |
| 58 | 1/2 Ton Pickup Truck | $12.78 | $12.78 | $12.78 | $12.78 | $12.78 | $12.78 | $12.78 | $12.78 | $12.78 | $12.78 | $12.78 |
| 59 | Flat Bed Truck 15,000 lbs. | $25.46 | $25.46 | $25.46 | $25.46 | $25.46 | $25.46 | $25.46 | $25.46 | $25.46 | $25.46 | $25.46 |
| 60 | Dump Truck 8 CY | $57.70 | $57.70 | $57.70 | $57.70 | $57.70 | $57.70 | $57.70 | $57.70 | $57.70 | $57.70 | $57.70 |
| 61 | Wheeled Backhoe 0.5 CY Bucket | $23.95 | $23.95 | $23.95 | $23.95 | $23.95 | $23.95 | $23.95 | $23.95 | $23.95 | $23.95 | $23.95 |
| 62 | Total Vehicle Hourly Rate | $119.89 | $119.89 | $119.89 | $119.89 | $119.89 | $119.89 | $119.89 | $119.89 | $119.89 | $119.89 | $119.89 |
| 63 | **Hours Utilized** | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 6.0 | 0.7 | 0.7 | 4.0 |
| 64 | Total Vehicle Expense | $479.56 | $479.56 | $479.56 | $479.56 | $479.56 | $479.56 | $599.45 | $719.34 | $83.92 | $83.92 | $479.56 |
| 65 | Subtotal | $1,621.99 | $1,998.66 | $3,707.11 | $3,743.30 | $12,154.76 | $13,239.05 | $19,643.70 | $33,901.86 | $920.03 | $2,321.28 | $6,012.28 |
| | **Other Administrative Costs** | | | | | | | | | | | |
| | Total System Administrative Costs | | | | | | | | | | | |
| 66 | Man Hours Per Fee | 9.35 | 20.85 | 20.85 | 20.85 | 21.35 | 21.35 | 26.35 | 31.35 | 4.35 | 4.35 | 20.85 |
| 67 | System Administrative Cost Per Man Hour | $6.30 | $6.30 | $6.30 | $6.30 | $6.30 | $6.30 | $6.30 | $6.30 | $6.30 | $6.30 | $6.30 |
| 68 | Total Administrative Cost | $58.91 | $131.37 | $131.37 | $131.37 | $134.52 | $134.52 | $166.02 | $197.53 | $27.41 | $27.41 | $131.37 |
| 69 | Allowance for PILOT Transfer (10.0% of Reve | $186.77 | $236.67 | $426.50 | $430.52 | $1,365.48 | $1,485.95 | $2,201.08 | $3,788.82 | $105.27 | $260.96 | $682.63 |
| 70 | Total Cost | $1,867.66 | $2,366.70 | $4,264.98 | $4,305.19 | $13,654.76 | $14,859.52 | $22,010.80 | $37,888.20 | $1,052.70 | $2,609.65 | $6,826.28 |
| 71 | Recommended Charge | $1,870.00 | $2,370.00 | $4,265.00 | $4,310.00 | $13,655.00 | $14,860.00 | $22,015.00 | $37,890.00 | $1,055.00 | $2,610.00 | $6,830.00 |

Footnotes:

[1] Amounts shown are calculated based: i) on material and supply costs provided by the County; and ii) discussions with County staff concerning required labor to perform such services.

**Table 5-1**
**City of Daytona Beach**
**Water and Wastewater Utility Rate Study**

**Calculation of Water Tap (Meter Connection) Fees and Sanitary Sewer Tap Fees [1]**

| Line No. | Description | Reuse 6" | Reuse 8" | Reuse 10" | Sewer Res. | Sewer Other |
|---|---|---|---|---|---|---|
| | **Water Operations** | | | | | |
| | **Utilities Technician - In Meter Services Department** | | | | | |
| 1 | Cost Per Hour | $29.99 | $29.99 | $29.99 | $29.99 | $29.99 |
| 2 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 3 | Number of Hours Worked By Each Employee | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 |
| 4 | Total Base Salaries | $0.37 | $0.37 | $0.37 | $0.37 | $0.37 |
| | **Direct Departmental Overhead (Water Department)** | | | | | |
| 5 | Percent Ratio | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% |
| 6 | Expense | $0.05 | $0.05 | $0.05 | $0.05 | $0.05 |
| | **Customer Service Representative - In Utility Billing Department** | | | | | |
| 7 | Cost Per Hour | $27.35 | $27.35 | $27.35 | $27.35 | $27.35 |
| 8 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 9 | Number of Hours Worked By Each Employee | 0.58 | 0.58 | 0.58 | 0.58 | 0.58 |
| 10 | Total Base Salaries | $15.95 | $15.95 | $15.95 | $15.95 | $15.95 |
| | **Direct Departmental Overhead (Utility Billing)** | | | | | |
| 11 | Percent Ratio | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% |
| 12 | Expense | $4.14 | $4.14 | $4.14 | $4.14 | $4.14 |
| | **Licensing and Permitting Department** | | | | | |
| 13 | Cost Per Hour | $25.00 | $25.00 | $25.00 | $25.00 | $25.00 |
| 14 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 15 | Number of Hours Worked By Each Employee | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| 16 | Total Base Salaries | $6.25 | $6.25 | $6.25 | $6.25 | $6.25 |
| | **Direct Departmental Overhead (Utility Billing)** | | | | | |
| 17 | Percent Ratio | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| 18 | Expense | $1.25 | $1.25 | $1.25 | $1.25 | $1.25 |
| | **Utility Engineering** | | | | | |
| 19 | Cost Per Hour | $59.51 | $59.51 | $59.51 | $59.51 | $59.51 |
| 20 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 21 | Number of Hours Worked By Each Employee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | Total Base Salaries | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| | **Direct Departmental Overhead (Engineering)** | | | | | |
| 23 | Percent Ratio | 2.61% | 2.61% | 2.61% | 2.61% | 2.61% |
| 24 | Expense | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| | **Utility Technician (Crew Average) - In Water Distribution Department** | | | | | |
| 25 | Cost Per Hour | $32.67 | $32.67 | $32.67 | $32.67 | $32.67 |
| 26 | Total Number of Employees Required | 5.0 | 5.0 | 5.0 | 0.0 | 0.0 |
| 27 | Number of Hours Worked By Each Employee | 4.00 | 4.00 | 4.00 | 0.00 | 0.00 |
| 28 | Total Base Salaries | $653.43 | $653.43 | $653.43 | $0.00 | $0.00 |
| | **Direct Departmental Overhead (Water Department)** | | | | | |
| 29 | Percent Ratio | 16.17% | 16.17% | 16.17% | 16.17% | 16.17% |
| 30 | Expense | $105.66 | $105.66 | $105.66 | $0.00 | $0.00 |
| | **Utility Technician (Crew Average) - In Sanitary Sewer Maintenance Department** | | | | | |
| 31 | Cost Per Hour | $33.01 | $33.01 | $33.01 | $33.01 | $33.01 |
| 32 | Total Number of Employees Required | 0.0 | 0.0 | 0.0 | 3.0 | 5.0 |
| 33 | Number of Hours Worked By Each Employee | 0.00 | 0.00 | 0.00 | 1.00 | 6.00 |
| 34 | Total Base Salaries | $0.00 | $0.00 | $0.00 | $99.03 | $990.25 |
| | **Direct Departmental Overhead (Sewer Maintenance)** | | | | | |
| 35 | Percent Ratio | 20.60% | 20.60% | 20.60% | 20.60% | 20.60% |
| 36 | Expense | $0.00 | $0.00 | $0.00 | $20.40 | $203.99 |
| 37 | Labor and Overhead Costs | $787.10 | $787.10 | $787.10 | $147.44 | $1,222.25 |
| | **Materials, Parts, and Supplies** | | | | | |
| 38 | Sensus Water Meter | $2,775.76 | $6,962.30 | $9,073.15 | $0.00 | $0.00 |
| 39 | Fire Line (Dual) Meters F2 Series | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | Sensus 520M Smart Point MXU | 135.20 | 135.20 | 135.20 | 0.00 | 0.00 |
| 41 | Polymer Meter Box and Vault | 2,453.00 | 3,417.00 | 3,417.00 | 0.00 | 0.00 |
| 42 | Iperl Yoke Components | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43 | Meter Brass - Misc. | 50.00 | 50.00 | 50.00 | 227.48 | 227.48 |
| 44 | Blue Poly with Tracer Wire | 0.00 | 0.00 | 0.00 | 5.00 | 5.00 |
| 45 | Backflow Preventor | 565.28 | 565.28 | 565.28 | 0.00 | 0.00 |
| 46 | Tapping Saddle | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 | Corp. Stop | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | Road Repair Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | Curb Stop | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | Gate Valve | 510.46 | 510.46 | 510.46 | 0.00 | 0.00 |
| 51 | 90 degree elbow | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | Line Tees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53 | Ductile Pipe | 16.31 | 16.31 | 16.31 | 0.00 | 0.00 |
| 54 | Grip Ring Kits | 77.30 | 77.30 | 77.30 | 0.00 | 0.00 |
| 55 | Flanges Gaskets | 5.30 | 5.30 | 5.30 | 0.00 | 0.00 |
| 56 | Flanges Bolts | 2.57 | 2.57 | 2.57 | 0.00 | 0.00 |
| | Other | | | | | |
| 57 | Total Materials, Parts, and Supplies | $6,591.18 | $11,741.72 | $13,852.57 | $232.48 | $232.48 |
| | **Vehicle Expense - FEMA 2019 Hourly Rates** | | | | | |
| | Vehicles Utilized by Water Distribution Crew | | | | | |
| 58 | 1/2 Ton Pickup Truck | $12.78 | $12.78 | $12.78 | $12.78 | $12.78 |
| 59 | Flat Bed Truck 15,000 lbs. | $25.46 | $25.46 | $25.46 | $25.46 | $25.46 |
| 60 | Dump Truck 8 CY | $57.70 | $57.70 | $57.70 | $57.70 | $57.70 |
| 61 | Wheeled Backhoe 0.5 CY Bucket | $23.95 | $23.95 | $23.95 | $23.95 | $23.95 |
| 62 | Total Vehicle Hourly Rate | $119.89 | $119.89 | $119.89 | $119.89 | $119.89 |
| 63 | **Hours Utilized** | 4.0 | 4.0 | 4.0 | 0.0 | 0.0 |
| 64 | Total Vehicle Expense | $479.56 | $479.56 | $479.56 | $0.00 | $0.00 |
| 65 | Subtotal | $7,857.84 | $13,008.38 | $15,119.23 | $379.92 | $1,454.73 |
| | **Other Administrative Costs** | | | | | |
| | Total System Administrative Costs | | | | | |
| 66 | Man Hours Per Fee | 20.85 | 20.85 | 20.85 | 3.85 | 30.85 |
| 67 | System Administrative Cost Per Man Hour | $6.30 | $6.30 | $6.30 | $6.30 | $6.30 |
| 68 | Total Administrative Cost | $131.37 | $131.37 | $131.37 | $24.26 | $194.37 |
| 69 | Allowance for PILOT Transfer (10.0% of Reve | $887.69 | $1,459.97 | $1,694.51 | $44.91 | $183.23 |
| 70 | Total Cost | $8,876.90 | $14,599.72 | $16,945.11 | $449.09 | $1,832.34 |
| 71 | Recommended Charge | $8,880.00 | $14,600.00 | $16,950.00 | $450.00 | $1,835.00 |

Footnotes:
[1] Amounts shown are calculated based: i) on material and supply costs provided by the County; and ii) discussions with County staff co

**Table 5-2**
**City of Daytona Beach**
**Water and Wastewater Utility Rate Study**

**Calculation of Miscellaneous Services Fees and Charges [1]**

| Line No. | Description | Service Transfer Fee | Disconnect Charge | Tampering Charge | Service Charge | Boot Charge | Steely Charge | Pull Meter Charge | Lock Charge | Proposed Meter Recheck | Proposed After Hours Service |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Utilities Technician - In Meter Services Department** | | | | | | | | | | |
| 1 | Cost Per Hour | $29.99 | $29.99 | $29.99 | $ 29.99 | $ 29.99 | $ 29.99 | $ 29.99 | $ 29.99 | $ 29.99 | $ 29.99 |
| 2 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 3 | Number of Hours Worked By Each Employee | 0.17 | 0.33 | 1.00 | 1.00 | 0.75 | 0.75 | 2.50 | 0.50 | 1.00 | 4.50 |
| 4 | Total Base Salaries | $4.95 | $9.90 | $29.99 | $29.99 | $22.49 | $22.49 | $74.97 | $14.99 | $29.99 | $134.95 |
| | **Direct Departmental Overhead (Water Department)** | | | | | | | | | | |
| 5 | Percent Ratio | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% | 14.43% |
| 6 | Expense | $0.71 | $1.43 | $4.33 | $4.33 | $3.25 | $3.25 | $10.82 | $2.16 | $4.33 | $19.47 |
| | **Customer Service Representative - In Utility Billing Department** | | | | | | | | | | |
| 7 | Cost Per Hour | $27.35 | $27.35 | $27.35 | $ 27.35 | $ 27.35 | $ 27.35 | $ 27.35 | $ 27.35 | $ 27.35 | $ 27.35 |
| 8 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 9 | Number of Hours Worked By Each Employee | 0.42 | 0.10 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 1.25 | 0.50 | 0.50 |
| 10 | Total Base Salaries | $11.39 | $2.73 | $13.67 | $13.67 | $13.67 | $13.67 | $13.67 | $34.18 | $13.67 | $13.67 |
| | **Direct Departmental Overhead (Utility Billing)** | | | | | | | | | | |
| 11 | Percent Ratio | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% |
| 12 | Expense | $2.96 | $0.71 | $3.55 | $3.55 | $3.55 | $3.55 | $3.55 | $8.87 | $3.55 | $3.55 |
| | **Dispatcher Customer Service Representative - In Utility Billing Department** | | | | | | | | | | |
| 13 | Cost Per Hour | $35.11 | $35.11 | $35.11 | $ 35.11 | $ 35.11 | $ 35.11 | $ 35.11 | $ 35.11 | $ 35.11 | $ 35.11 |
| 14 | Total Number of Employees Required | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 15 | Number of Hours Worked By Each Employee | 0.04 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |
| 16 | Total Base Salaries | $1.46 | $2.93 | $2.93 | $2.93 | $2.93 | $2.93 | $2.93 | $2.93 | $2.93 | $2.93 |
| | **Direct Departmental Overhead (Utility Billing)** | | | | | | | | | | |
| 17 | Percent Ratio | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% | 25.95% |
| 18 | Expense | $0.38 | $0.76 | $0.76 | $0.76 | $0.76 | $0.76 | $0.76 | $0.76 | $0.76 | $0.76 |
| 13 | Labor and Overhead Costs | $21.85 | $18.46 | $55.23 | $55.23 | $46.64 | $46.64 | $106.70 | $63.89 | $55.23 | $175.33 |
| | **Vehicle Expense** | | | | | | | | | | |
| 19 | Cost per Mile | $0.58 | $0.58 | $0.58 | $0.58 | $0.58 | $0.58 | $0.58 | $0.58 | $0.58 | $0.58 |
| 20 | Average Miles Round Trip | 2.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| 21 | Total Costs | $1.15 | $2.30 | $2.30 | $2.30 | $2.30 | $2.30 | $2.30 | $2.30 | $2.30 | $2.30 |
| 22 | Subtotal | $23.00 | $20.76 | $57.53 | $57.53 | $48.94 | $48.94 | $109.00 | $66.19 | $57.53 | $177.63 |
| | **Hardware Expense** | | | | | | | | | | |
| 23 | Lock/Boot Replacement | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 24 | Hydrant Meter | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | Curb Stop (On-Off Valve) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | Total Costs | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| | **Other Administrative Costs** | | | | | | | | | | |
| 27 | Total System Administrative Amount 6.5% | $1.49 | $1.35 | $3.74 | $3.74 | $3.18 | $3.18 | $7.08 | $4.30 | $3.74 | $11.55 |
| 28 | Allowance for PILOT Transfer (10.0% of Revenues) ##### | $2.72 | $2.46 | $6.81 | $6.81 | $5.79 | $5.79 | $12.90 | $7.83 | $6.81 | $21.02 |
| 29 | Total Cost | $27.22 | $24.56 | $68.07 | $68.07 | $57.92 | $57.92 | $128.98 | $78.33 | $68.07 | $210.20 |
| 30 | Recommended Charge | $30.00 | $25.00 | $70.00 | $70.00 | $60.00 | $60.00 | $130.00 | $80.00 | $70.00 | $215.00 |

**City of Daytona Beach**
**Water and Wastewater Utility Rate Study**

**Summary of Existing and Proposed Water Tap Fees, Sanitary Sewer Tap Fees, and Other Miscellaneous Fees**

| Line No. | Description | Existing | Calculated | Difference Amount | Difference Percentage |
|---|---|---|---|---|---|
| 1 | **Service Transfer Fee** | $7.50 | $30.00 | $22.50 | 300% |
| 2 | **Reconnection Charge** | $20.00 | $25.00 | $5.00 | 25% |
| 3 | **Tampering Charge** | $12.50 | $70.00 | $57.50 | 460% |
| 4 | **Service Charge** | $22.50 | $70.00 | $47.50 | 211% |
| 5 | **Boot Charge** | $35.00 | $60.00 | $25.00 | 71% |
| 6 | **Steely Charge** | $11.40 | $60.00 | $48.60 | 426% |
| 7 | **Pull Meter Charge** | $35.00 | $80.00 | $45.00 | 129% |
| 8 | **Lock Fee** | $35.00 | $130.00 | $95.00 | 271% |
| 9 | **Meter Recheck Charge** | N/A | $0.00 | #VALUE! | #VALUE! |
| 10 | **After Hours Sevice Charge** | N/A | $0.00 | #VALUE! | #VALUE! |
| | **Water Tap (Meter Connection) Fee** | | | | |
| 11 | 5/8" - 3/4" Meter | $1,606.00 | $1,870.00 | $264.00 | 16% |
| 12 | 1.0" Meter | $2,108.00 | $2,370.00 | $262.00 | 12% |
| 13 | 1.5" Meter | $2,784.00 | $4,265.00 | $1,481.00 | 53% |
| 14 | 2.0" Meter | $3,315.00 | $4,310.00 | $995.00 | 30% |
| 15 | 4.0" Meter | $11,407.00 | $13,655.00 | $2,248.00 | 20% |
| 16 | 6.0" Meter | $17,115.00 | $14,860.00 | ($2,255.00) | -13% |
| 17 | 8.0" Meter | $20,299.00 | $22,015.00 | $1,716.00 | 8% |
| 18 | 10.0" Meter | $22,686.00 | $37,890.00 | $15,204.00 | 67% |
| 19 | Larger than 10.0" Meter | Determined by PW Dept. | | | |
| 20 | Reuse 1.0" Meter | $0.00 | $1,055.00 | $1,055.00 | N/A |
| 21 | Reuse 2.0" Meter | $0.00 | $2,610.00 | $2,610.00 | N/A |
| 22 | Reuse 4.0" Meter | $0.00 | $6,830.00 | $6,830.00 | N/A |
| 23 | Reuse 6.0" Meter | $0.00 | $8,880.00 | $8,880.00 | N/A |
| 24 | Reuse 8.0" Meter | $0.00 | $14,600.00 | $14,600.00 | N/A |
| 25 | Reuse 10.0" Meter | $0.00 | $16,950.00 | $16,950.00 | N/A |
| | **Sanitary Sewer Tap Fee** | | | | |
| 26 | Residential Subdivision | $341.00 | $450.00 | $109.00 | 32% |
| 27 | All Other Properties | $1,606.00 | $1,835.00 | $229.00 | 14% |