

City of Leesburg Lake Front City

Agenda Memorandum

Item No: 6.C.4.

Meeting Date: September 22, 2025

From: Cliff Kelsey, (Public Works Director)

Subject: An Ordinance of the City of Leesburg, Florida regulating City of Leesburg Water and Wastewater Capacity Impact Fees; providing for legislative findings and intent; adopting a Water and Wastewater System Impact Fee Study dated September 4, 2025, as amended; Amending Chapter 22 - 'Utilities' of the Code of Ordinances relating to Water and Wastewater Utility Impact Fees; providing for codification and scrivener's errors; providing for conflicts; providing for a savings clause; providing for severability; and providing an effective date.

Staff Recommendation:

Staff recommends amending Chapter 22 - 'Utilities' of the Code of Ordinances relating to Water and Wastewater Utility Impact Fees in order to adopt the findings and recommendations of the Water and Wastewater System Impact Fee Study dated September 4, 2025.

Analysis:

In order to keep pace with rapidly escalating construction costs, population growth, and increasing demands on the City's utility systems, an increase in the City's Water and Wastewater Capacity Impact Fees are necessary and justifiable.

Procurement Analysis:

N/A

Options:

1. Approve the resolution to Amend Chapter 22 - 'Utilities' of the Code of Ordinances relating to Water and Wastewater Utility Impact Fees; or
2. Such alternative action as the Commission may deem appropriate.

Fiscal Impact:

N/A

ORDINANCE 2025-

AN ORDINANCE OF THE CITY OF LEESBURG, FLORIDA REGULATING CITY OF LEESBURG WATER AND WASTEWATER CAPACITY IMPACT FEES; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; ADOPTING A WATER AND WASTEWATER SYSTEM IMPACT FEE STUDY DATED SEPTEMBER 4, 2025, AS AMENDED; AMENDING CHAPTER 22 – ‘UTILITIES’ OF THE CODE OF ORDINANCES RELATING TO WATER AND WASTEWATER UTILITY IMPACT FEES; PROVIDING FOR CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, impact fees are a funding mechanism that a local government may utilize to pay for public improvements that are necessary to serve new growth; and

WHEREAS, impact fees must satisfy a dual rational nexus test to be constitutional, which requires the City to demonstrate both (a) a reasonable connection between the need for additional capital facilities and the new development that pays the fee, and (b) that a special benefit is conferred upon the fee payers; and

WHEREAS, Article VII, *Water System and Wastewater System Capacity Impact Fees*, of the City of Leesburg’s Code of Ordinances, and Section 191.009, Florida Statutes, authorize the City to assess impact fees for capital improvements on new construction within its boundaries; and

WHEREAS, the City Commission originally adopted Ordinance No. 009 in 1989 establishing a rate for water system capacity impact fees of \$820.00 per ERU and wastewater system capacity impact fees of \$1,940.00 per ERU; and

WHEREAS, Section 163.31801, Florida Statutes (the “Florida Impact Fee Act”), codifies case law and Attorney General Opinions regarding the adoption, collection, and administration of impact fees, and imposes additional statutory requirements governing their levy; and

WHEREAS, the City Commission contracted with Raftelis Financial Consultants, Inc. (“Raftelis”), through Jones Edmunds & Associates, Inc., to complete a Water System and Wastewater System Impact Fee Study (“Study”), initiated on January 15, 2025, with a kickoff meeting on January 20, 2025; and

WHEREAS, the Study, attached as Exhibit A, is based on the most recent and localized data available, prepared within four years of this impact fee update, and is being adopted within 12 months of initiation as required by law; and

WHEREAS, the Study concludes that the maximum legally defensible water impact fee is \$2,039 per Equivalent Residential Unit (ERU) and the maximum legally defensible wastewater impact fee is \$4,567 per ERU; and

WHEREAS, in July 2025 the City Commission directed Raftelis to conduct a demonstrated-need analysis to determine whether extraordinary circumstances exist under Section 163.31801(6)(g), Florida Statutes, to justify exceeding the statutory phase-in limitations; and

WHEREAS, based on the demonstrated-need analysis, the City Commission finds that extraordinary circumstances exist, including rapidly escalating construction costs, population growth, and increasing demands on the City's utility systems, which necessitate the City's adoption of the full impact fee rates without phase-in; and

WHEREAS, the City Commission held two publicly noticed workshops dedicated to the extraordinary circumstances issue on August 11 and August 25, 2025; and

WHEREAS, the City Commission finds that the impact fees satisfy all statutory requirements, including but not limited to:

- being based on the most recent and localized data (§163.31801(4)(a));
- maintaining separate trust funds and accounting for revenues/expenditures (§163.31801(4)(b));
- limiting administrative costs to actual collection expenses (§163.31801(4)(c));
- providing not less than ninety (90) days' notice before the increased impact fees take effect (§163.31801(4)(d));
- demonstrating proportionality and rational nexus between the need for facilities and the new development generating the impact (§163.31801(4)(f)-(g));
- restricting expenditures to acquiring, constructing, or improving capital facilities to benefit new users (§163.31801(4)(h)); and
- prohibiting the use of impact fees for existing debt or previously approved projects except as permitted under §163.31801(4)(i); and

WHEREAS, the City Commission has determined that adoption of the updated impact fee ordinance and implementation of water and wastewater impact fees consistent with the Study is in the best interest of the citizens of the City of Leesburg.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LEESBURG, FLORIDA:

Section 1. Recitals. The recitals set forth above are hereby adopted as the City Commission's legislative findings and incorporated herein by reference.

Section 2. Amendment. Chapter 22—‘Utilities,’ Article VII – ‘Water System and Wastewater System Capacity Impact Fees,’ of the City of Leesburg Code of Ordinances is hereby amended as follows:

Note: Underlined words of this constitute the new text of the City of Leesburg Code of Ordinances, asterisks (***) indicate an omission from the original text of the Code of Ordinances, City of Leesburg, which is intended to remain unchanged, and ~~strike through~~ constitutes deletions from the original Code of Ordinances.

Sec. 22-324. - Adoption of water system capacity impact fee.

(a) The city commission does hereby adopt and establish, pursuant to general law, a water system capacity impact fee of ~~eight hundred twenty dollars (\$820.00)~~two thousand thirty-nine dollars (\$2,039.00) per ERU within the city's water service area. The chart below, which is incorporated herein, sets forth the schedule of adopted water system capacity impact fees, which schedule shall be used to determine the water system capacity impact fee to be levied upon new structures connecting to the water system or new demand on the system created through expansion, renovation or an increase in the ERU factor.

(b) For an establishment having a nature not accurately described in the column entitled "Type of Establishment" in the chart, a provisional water system capacity impact fee shall be computed and levied. The amount of the provisional water system capacity impact fee shall be determined by dividing the estimated annual average daily water demand of the establishment, expressed in terms of gallons per day, by a value of three hundred (300) gallons per day and multiplying the resulting ratio by a value of ~~eight hundred twenty dollars (\$820.00)~~two thousand thirty-nine dollars (\$2,039.00). After the establishment has been connected to the city's water system for one (1) year, the city shall have the right to compute the actual annual average daily demand for that first year and to compute another water system capacity impact fee in the same manner as was performed using the estimate of demand provided by the establishment. If the resulting fee exceeds the provisional impact fee based upon the estimate of demand provided by the establishment, the establishment shall pay to the city the difference between the higher impact fee and the original impact fee. After the establishment has been connected to the city's water system for a period of two (2) years, the city shall have the right to compute the actual annual average daily demand for that second year and to compute another water system capacity impact fee in the same manner as was performed using the estimate of demand provided by the establishment. The highest of the three (3) water system capacity impact fees computed shall constitute the final water system capacity impact fee, and the establishment shall pay to the city the difference between the amount of the final impact fee and the amount of provisional impact fees previously paid. In no event shall the amount of the final water system capacity impact fee be less than the provisional water system capacity impact fee calculated initially.

(c) If the nature of an establishment changes, whether by change of use by the existing owner or by sale to a new owner, or at any time there is an increase in the ERU factor for an establishment, the city shall have the right to compute the water system capacity impact fee at the then prevailing rate based upon the new use or increase and to recover the difference

between the amount of any greater water system capacity impact fee so calculated and cumulative amount(s) of any water system capacity impact fees previously paid or which would have been paid had the establishment not been exempt. In no event shall the city be required to reimburse impact fees for a change of use resulting in a lesser demand upon the capacity of the water system.

Schedule of Water System Capacity Impact Fees

Type of Establishment	Basis of Factor	ERU Factor	Impact Fee
<i>Residential:</i>			
Single Family Home	Per Unit	1.000	\$820.00 <u>2,039.00</u>
Duplex (1 or 2 bedroom)	Per Unit	0.833	683.00 <u>1,698.00</u>
Duplex (3 or more bedrooms)	Per Unit	1.000	820.00 <u>2,039.00</u>
Multi-Family (1 or 2 bedrooms)	Per Unit	0.833	683.00 <u>1,698.00</u>
Multi-Family (3 or more bedrooms)	Per Unit	1.000	820.00 <u>2,039.00</u>
Mobile Home (1 or 2 bedrooms)	Per Unit	0.667	547.00 <u>1,360.00</u>
Mobile Home (3 or more bedrooms)	Per Unit	0.833	683.00 <u>1,698.00</u>
<i>Commercial and Institutional:</i>			
Auditorium	Per Seat	0.017	\$ 14.00 <u>34.00</u>
Barber/Beauty Shop	Per Operator Station	0.800	656.00 <u>1631.00</u>
Bowling Alley	Per Lane	0.333	273.00 <u>679.00</u>
Restaurant/Cafeteria	Per Seat	0.100	82.00 <u>204.00</u>
Restaurant (24 hours)	Per Seat	0.167	137.00 <u>340.00</u>
Restaurant ("Fast Food")	Per Seat	0.100	82.00 <u>204.00</u>
Bar/Cocktail Lounge	Per Seat	0.100	82.00 <u>204.00</u>
Hotel/Motel (no food service)	Per Room	0.500	410.00 <u>1,019.00</u>
<i>Industrial Building:</i>			
Without Showers	Per Employee	0.067	55.00 <u>136.00</u>
With Showers	Per Employee	0.117	96.00 <u>238.00</u>
Laundry (Self-Service)	Per Machine	1.333	1,091.00 <u>2,718.00</u>
Office Building	Per Employee	0.067	55.00 <u>136.00</u>
Retail Establishment	Per Employee	0.067	55.00 <u>136.00</u>
Service Station	Per Bay	1.000	820.00 <u>2,039.00</u>
Additional for Wash Bays	Per Wash Bay	1.000	820.00 <u>2,039.00</u>
Additional for Toilet Rooms	Per Toilet Room	1.000	820.00 <u>2,039.00</u>
Theater	Per Seat	0.017	14.00 <u>34.00</u>
Trailer Park (overnight)	Per Space	0.500	410.00 <u>1,019.00</u>
Dentist Office	Per Wet Chair	0.667	547.00 <u>1,360.00</u>
Doctor Office	Per Doctor	0.833	683.00 <u>1,698.00</u>
Church	Per Seat	0.017	14.00 <u>34.00</u>
Hospital	Per Bed	0.833	683.00 <u>1,698.00</u>
Nursing Home	Per Bed	0.417	342.00 <u>850.00</u>
<i>Schools:</i>			
Commuter School	Per Student	0.083	68.00 <u>169.00</u>

Board School	Per Student	0.250	205.00 <u>509.00</u>
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Sec. 22-325. - Adoption of wastewater system capacity impact fee.

(a) The city commission does hereby adopt and establish, pursuant to general law, a wastewater system capacity impact fee of four thousand five hundred sixty-seven dollars (\$4,567.00) ~~one thousand nine hundred and forty dollars (\$1,940.00)~~ per ERU within the city's wastewater service area. The table below, which is incorporated herein, sets forth the schedule of adopted wastewater system capacity impact fees which schedule shall be used to determine the wastewater system capacity impact fee to be levied upon new structures connecting to the wastewater system or new demand on the system created through expansion, renovation or an increase in the ERU factor.

(b) For an establishment having a nature not accurately described in the column entitled "Type of Establishment" in the table below, the following procedure shall be used to determine the amount of the wastewater system capacity impact fee. If the wastewater has essentially the characteristics of domestic strength wastewater, the wastewater system capacity impact fee shall be determined by dividing the estimated annual average daily wastewater flow of the establishment, expressed in terms of gallons per day, by a value of two hundred fifty (250) gallons per day and multiplying the resulting ratio by a value of four thousand five hundred sixty-nine dollars (\$4,569.00) ~~one thousand nine hundred and forty dollars (\$1,940.00)~~. If the wastewater has characteristics of an industrial strength waste, the establishment shall provide the city with an engineering report, the cost of said report to be borne by the establishment, characterizing the waste stream in terms of average and peak flow rates, and in terms of concentrations of various waste components indicated as relevant by the city. The city shall use the waste stream characterization of said study to compute the pro rata share of cost of the establishment for wastewater system capacity, which cost shall be included in the contract customarily executed between the city and the new industrial establishment.

(c) If the nature of an establishment changes, whether by change of use by the existing owner or by sale to a new owner, or at any time there is an increase in the ERU factor for an establishment, the city shall have the right to compute the wastewater system capacity impact fee at the then prevailing rate based upon the new use and to recover the difference between the amount of any greater wastewater system capacity impact fee so calculated and cumulative amount(s) of any wastewater system capacity impact fees previously paid, or which would have been paid had the establishment not been exempt. In no event shall the city be required to reimburse impact fees for a change of use resulting in a lesser demand upon the capacity of the wastewater system.

Schedule of Wastewater System Capacity Impact Fees

Single family residences are exempt from wastewater fees if utility bill shows they are paying pollution abatement.

Type of Establishment	Basis of Factor	ERU Factor	Impact Fee
<i>Residential:</i>			
Single Family Home	Per Unit	1.000	\$1,940.00 <u>\$4,567.00</u>
Duplex (1 or 2 bedrooms)	Per Unit	0.833	1,616.00 <u>3,804.00</u>
Duplex (3 or more bedrooms)	Per Unit	1.000	1,940.00 <u>4,567.00</u>
Multi-Family (1 or 2 bedrooms)	Per Unit	0.833	1,616.00 <u>3,046.00</u>
Multi-Family (3 or more bedrooms)	Per Unit	1.000	1,940.00 <u>3,804.00</u>
Mobile Home (1 or 2 bedrooms)	Per Unit	0.667	1,294.00 <u>3,046.00</u>
Mobile Home (3 or more bedrooms)	Per Unit	0.833	1,616.00 <u>3,804.00</u>
<i>Commercial and Institutional:</i>			
Auditorium	Per Seat	0.017	\$ 33.00 <u>77.00</u>
Barber/Beauty Shop	Per Operator Station	0.800	1,552.00 <u>3,653.00</u>
Bowling Alley	Per Lane	0.333	646.00 <u>1,520.00</u>
Restaurant/Cafeteria	Per Seat	0.100	194.00 <u>456.00</u>
Restaurant (24 hours)	Per Seat	0.167	324.00 <u>762.00</u>
Restaurant ("Fast Food")	Per Seat	0.100	194.00 <u>456.00</u>
Bar/Cocktail Lounge	Per Seat	0.100	194.00 <u>456.00</u>
Hotel/Motel (no food service)	Per Room	0.500	970.00 <u>2,283.00</u>
<i>Industrial Building:</i>			
Without Showers	Per Employee	0.067	130.00 <u>306.00</u>
With Showers	Per Employee	0.117	227.00 <u>534.00</u>
Laundry (Self-Service)	Per Machine	1.333	2,580.00 <u>6,087.00</u>
Office Building	Per Employee	0.067	130.00 <u>306.00</u>
Retail Establishment	Per Employee	0.067	130.00 <u>306.00</u>
Service Station	Per Bay	1.000	1,940.00 <u>4,567.00</u>
Additional for Wash Bays	Per Wash Bay	1.000	1,940.00 <u>4,567.00</u>
Additional for Toilet Rooms	Per Toilet Room	1.000	1,940.00 <u>4,567.00</u>
Theater	Per Seat	0.017	33.00 <u>77.00</u>
Trailer Park (overnight)	Per Space	0.500	970.00 <u>2,283.00</u>
Dentist Office	Per Wet Chair	0.667	1,294.00 <u>3,046.00</u>
Doctor Office	Per Doctor	0.833	1,616.00 <u>3,804.00</u>
Church	Per Seat	0.017	33.00 <u>77.00</u>
Hospital	Per Bed	0.833	1,616.00 <u>3,804.00</u>
Nursing Home	Per Bed	0.417	809.00 <u>1,904.00</u>
<i>Schools:</i>			
Commuter School	Per Student	0.083	161.00 <u>379.00</u>
Board School	Per Student	0.250	485.00 <u>1,141.00</u>

~~Sec. 22-327. -- Adjustments to water system capacity impact fee and wastewater system capacity impact fees.~~

~~On June 1 of each year after the adoption of this article, beginning on June 1, 1990, the impact fees provided for herein shall be adjusted upward, if appropriate, by the same percentage that the construction price index - 20 cities average, as published in the magazine "Engineering News Record," has increased between May 1 of the year in which the adjustment is being made and May 1 of the prior year. At no time shall the impact fees be adjusted downward.~~

Sec. 22-332. - Effective date.

This article shall take effect at 12:01 a.m. on January 11, 2026 ~~June 1, 1989~~. All those customers: (1) who are connecting facilities within the city limits and who have not yet, as of the effective date of this article, obtained building permits or having allowed existing building permits to expire for a structure or structures to be served by the city's water system and/or wastewater system; or, (2) who are connecting facilities outside the city limits, were not connected to such utility on January 11, 2026 ~~June 1, 1989~~ at 12:01 a.m. and do not have prior agreements for water capacity or wastewater capacity which specify a water or wastewater connection fee; shall be required to pay the water system capacity impact fee and/or the wastewater system capacity impact fee provided herein.

Section 4. Codification and Scrivener's Errors. The revisions to Chapter 22, City of Leesburg Code of Ordinances, as set forth in Sections 2 and 3 of this Ordinance shall be codified in the City of Leesburg Code of Ordinances. The sections, divisions and provisions of this Ordinance may be renumbered or re- lettered as deemed appropriate by the codifier of the City of Leesburg Code of Ordinances. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Manager, or designee, without the need for a public hearing.

Section 5. Savings Clause. All prior actions of the City pertaining to the City of Leesburg Code of Ordinances, Chapter 22 – Utilities,' as well as any and all other applicable matters set forth herein, are hereby ratified and affirmed consistent with the provisions of this Ordinance.

Section 6. Severability. If any section, sentence, phrase, word, or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word, or portion of this Ordinance not otherwise determined to be invalid, unlawful, or unconstitutional.

Section 7. Conflicts. All ordinances or part of ordinances in conflict with this

Ordinance are hereby repealed; provided, however, that any code or ordinance that provides for an alternative process to effectuate the general purposes of this Ordinance shall not be deemed a conflicting code or ordinance.

Section 8. Effective Date. This Ordinance shall become effective on January 11, 2026, which is ninety (90) days from the date of adoption of this Ordinance, pursuant to §163.31801, Florida Statutes.

PASSED AND ORDAINED this ____ day of _____ 2025, approved by at least a two-thirds vote of the City Commission of the City of Leesburg, Florida.

THE CITY OF LEESBURG, FLORIDA

Alan Reisman, Mayor

ATTEST:

Andi Purvis, City Clerk

Approved as to form:

William Grant Watson, City Attorney

CITY OF **LEESBURG, FL**

Water and Wastewater System Impact Fee Study

September 4, 2025



September 4, 2025

Mr. Clifford Kelsey
Public Works Director
City of Leesburg
501 West Meadow Street
Leesburg, FL 34748

Subject: **Water and Wastewater Impact Fee Study**

Dear Mr. Kelsey:

We have completed our study of the water and wastewater impact fees for the City of Leesburg (the “City”) and have summarized the results of our analysis, assumptions, and conclusions in this report, which is submitted for your consideration. This report summarizes the basis for the proposed water and wastewater utility system impact fees that provide funds to help meet the City’s capital expenditure requirements.

During the course of the study, it was determined that the proposed impact fees should meet a number of goals and objectives. These goals and objectives dealt primarily with charge sufficiency and criteria necessary to implement a valid charge. Specifically, the major objectives considered in this study included:

- The impact fees should be sufficient to fund the projected capital requirements associated with providing service to new growth and development.
- The impact fees should not be used to fund any capital deficiencies associated with providing services to existing customers.
- The Impact fees should be based upon reasonable level of service standards that meet the needs of the City, do not create an unfair burden relative to capital needs, and are similar to industry standards.

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

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Mr. Kelsey
City of Leesburg
September 4, 2025
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We appreciate the cooperation and assistance given to us by the City and its staff in the completion of the study.

Very truly yours,

Raftelis Financial Consultants, Inc.

Henry L. Thomas
Senior Vice President



Shawn Ocasio
Senior Manager



Michael Noga
Consultant



HLT/dlc
Attachments

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EXECUTIVE SUMMARY AND RECOMMENDATIONS

Executive Summary

The purpose of a system capacity impact fee, or impact fee, is to assign, to the extent practical, growth-related capital costs to those new customers responsible for such costs. Similar to most municipalities in Florida, the City of Leesburg (the “City”) has recognized this capital funding strategy as being an appropriate method of funding the growth-related capital requirements of both the Water and Wastewater Utility Systems (hereinafter referred to individually as the “Water System” or “Wastewater System” and collectively, as the “System”).

This report addresses the impact fees associated with water and wastewater utility service. The City has retained Raftelis Financial Consultants, Inc. (“Raftelis”) to review its existing impact fees and recommend changes as necessary.

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

1. For purposes of this report the term “Fiscal Year” is defined as the period beginning October 1st of a specific calendar year and ending September 30th of the subsequent calendar year (e.g., October 1, 2024, to September 30, 2025 is Fiscal Year 2025).
2. The method of charge application recommended to the City for its water and wastewater utility system impact fees are based on the ERU (equivalent residential units) factor per City code Sec. 22-324. This is consistent with the City’s existing methodology for fee application. The utilization of ERUs as the determining factor for the application of such charges, based on a consistent level of service per ERU, considers customer capacity/demand and is commonly used by many public utilities across the state.
3. As of September 30, 2024, the City currently has approximately \$170.1 million invested in water and wastewater system infrastructure and supporting equipment. The City also has \$127.3 million in capacity expansions, line extensions, renewal and replacements, upgrades, and other capital projects planned over the next seven (7) years (Fiscal Years 2025 through 2031).
4. The City currently operates several water treatment plants and uses several wells throughout the City’s service territory. Collectively those plants are permitted to treat and supply 28.845 million gallons per day (“MGD”) of flow on a maximum daily flow (“MDF”) basis. Three (3) of the plants have no remaining capacity available for new growth while the remaining three (3) plants have a total capacity of 20.105 GPD MDF. Using the peaking factor (peak day flow divided by average day flow) of 1.55 times calculated using the City’s monthly operating reports (“MORs”), the adjusted capacity available for growth is 12.971 MGD on an average daily flow (“ADF”) basis. Of the remaining capacity of 12.971 MGD ADF, approximately 42% is utilized, leaving 58% available for new growth.
5. The City owns and operates two wastewater treatment plants and a supporting transmission and collection/conveyance system. The wastewater plants are designed to treat a total of 8.0 MGD ADF. Based on information provided by the City, the wastewater treatment facilities are approximately 58% utilized, leaving 42% available for new growth.

6. Based on the expansion-related capital costs provided by the City, and a review of the water and wastewater capacity available to serve new growth, a water and wastewater impact fee per equivalent residential unit (“ERU”) was developed. An ERU is defined as the service providing 300 gallons per day for potable water service and 250 gallons per day for wastewater service. The proposed impact fees per ERU are shown below:

System Impact Fees (per ERU)			
Description	Existing	Proposed	Increase/ (Decrease)
Water Utility Services [*]	\$1,175.00	\$2,039.00	\$864.00
Wastewater Utility Services	2,778.00	4,567.00	1,789.00
Total	<u>\$3,953.00</u>	<u>\$6,606.00</u>	<u>\$2,653.00</u>

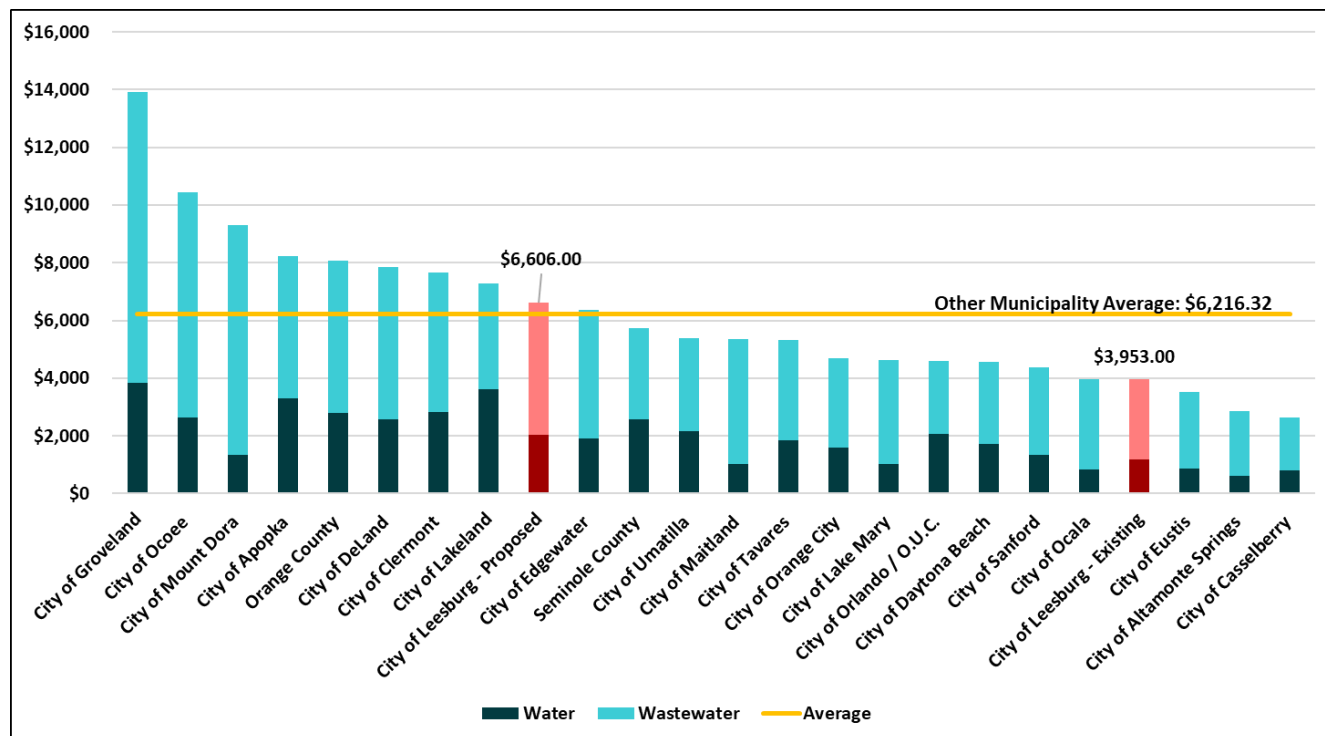
7. This City has, both historically and presently, been experiencing very significant population growth that is necessitating the significant capital improvements included in the fee analysis to continue to provide reliable service to the community. Due to this growth and the recent significant increase in capital costs (for both asset acquisition and construction) the City has elected to pursue implementation of these fees via the Extraordinary Circumstance provisions of the Florida Impact Fee Act. Further discussion on the City’s extraordinary circumstances can be found below.

Extraordinary Circumstances

In light of the 2021 updates to the Florida Impact Fee Act (F.S. 163.31801 Section 6) that provides for limitations on increasing impact fees, except under extraordinary circumstances, the above tables demonstrate the fee levels that are recommended for adoption by the City. As these proposed fee levels exceed the standard statutory maximum of 50%, the City has elected to proceed with the proposed fee implementation via the extraordinary circumstance provisions. The extraordinary circumstances impacting the City include rapid population growth historically going from 27,000 persons to approximately 37,000 persons (averaging 6.5% per year over the past five (5) years) which equates to an increase in population of almost 10,000 persons since 2020. Significant continued projected growth is anticipated as the City has 39,823 units of expansion approved since 2020 (of which the Villages Entitlement Units account for 14,185 of those units). This growth places pressure on the utility system to expand in order to maintain levels of service. Additionally, recent large inflationary impacts to capital project construction costs have impacted the projected costs to build facilities to accommodate new growth. For example, the Construction Materials Index has increased approximately 40%+ since 2019, which is greater than the total change over the prior 14 years. This index tracks the price changes of construction-related materials nationwide and demonstrates the extraordinary cost inflation being experienced by the City for materials only for projects (not including the labor cost changes for project construction). The costs of capital asset acquisition and construction have increased in an extraordinary manner in the past five (5) to six (6) years as well as compared to the system’s embedded costs. For example, the City’s embedded cost of wastewater treatment capacity (on a per gallon basis) is \$8.25 while the planned expansion costs are approximately \$26.13 per gallon of new capacity. The City has approved an updated Capital Improvement Plan (“CIP”) that identifies major investments in new facilities that will be required to serve growth that will place significantly more demand on the City’s utility system facilities. Additionally, the potential impact on the community should the City not implement the fees at the fully calculated level should be considered as this would directly impact the existing rate payers. This significant growth and substantial capital needs along with the impact to ratepayers justify the implementation of the fully calculated fees for water and wastewater utility services.

Impact Fee Comparison

Below is a comparison of the water and wastewater impact fees (on a per ERU basis) of other Florida municipalities that were surveyed as a part of the study. As can be seen on the chart below, the existing fees are well below the average and the proposed fees would place the City at just over the average of the surveyed municipalities.



Conclusions and Recommendations

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

- The City should consider adopting the proposed water and wastewater utility impact fees as shown above and later in this report.
- The City should review the water and wastewater utility impact fees every four years (no longer than five) to account for recent development trends, changes in capital needs, and cost allocations.
- The City should maintain separate accounting for the collection and usage of impact fees by charge type.
- The impact fees cannot be collected before the issuance of a building permit by the City.
- The City should set an effective date for collection of the new impact fees ninety (90) days from the date of adoption. This is to allow for a “grace period” for possible in-progress development.

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SECTION 1 – INTRODUCTION

General

The City of Leesburg (“City”) is located in Lake County to the northwest of Orlando. The City comprises approximately 42 square miles and provides water, wastewater, and reclaimed water utility services to its residents. The permanent population for the City in 2025 is estimated to be approximately 37,000 based on projects published by the University of Florida, Bureau of Economic and Business Research (“BEBR”).

In order to ensure proper funding of the anticipated capital needs, the City authorized Raftelis to review the water and wastewater system (hereinafter referred to individually as the “Water System” or “Wastewater System” and collectively, as the “System”) impact fees in order to meet the objectives of the City to ensure that such charges reflect the cost of serving new development.

Authorization

The City last updated its impact fees over 11 years ago, however, due to current economic conditions including recent significant increases in capital project construction costs Raftelis was authorized by the City (as subconsultants to Jones Edmunds) to review and recommend revisions to the water and wastewater system impact fees as appropriate pursuant to an agreement between the City and Jones Edmunds. The scope of work for this project, as defined in the letter of agreement, was to:

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

Impact Fee Background

The purpose of an impact fee is to assign, to the extent practical, growth-related capital costs to those new customers that benefit from the facilities funded by such expenditures. To the extent new population growth and associated development imposes identifiable capital costs to utility services, equity and modern capital funding practices suggest the assignment of such costs to those new residents or system users responsible for such costs rather than the existing population base. Generally, this practice has been labeled as “growth paying its own way.”

Historically, impact fees in Florida were implemented as a result of home rule powers based on the requirements associated with the development, administration, accounting, and expenditure as governed by case law. However, Section 163.31801 of the Florida Statutes, known as the “Florida Impact Fee Act,” was created on June 14, 2006,

which placed specific requirements and limitations on that home rule authority. This statute has been amended several times since its initial adoption, including significant additional provisions in 2021 such as limiting the percentage increase for a change in impact fees. Additional amendments have been made with the most recent changes being made in 2025 (SB 1080) to be effective January 1, 2026. Appendix A at the end of the report includes the full Florida impact fee statute. Appendix B at the end of the report includes the full text of SB 1080.

The statute provides specific impact fee criteria and certain precedents originally established by case law that constitute the legal requirements associated with the implementation of valid impact fees. The major criteria for a valid impact fee includes the following:

1. The impact fee should be reasonably equitable to all parties; that is, the amount of the fee must bear a reasonable relationship or nexus to the demand for services;
2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users of utility services;
3. The impact fee should, to the extent practical, only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for increases in or expansions of capacity or capital requirements for major facilities or equipment, which are required due to growth. Therefore, expenses due to normal renewal and replacement of a facility or major equipment should be borne by all users of the System. Similarly, increased expenses due to operation and maintenance of that facility should be borne by all users of the System; and
4. The local government must adopt a revenue-producing ordinance that explicitly sets forth restrictions on revenues (uses thereof) that the imposition of the impact fee generates. Therefore, the funds collected from the impact fees should be retained in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described.

Based on the criteria provided above, the impact fees herein will: i) include specific costs of improvements associated with the capacities needed to serve new growth; ii) not reflect costs of improvements associated with the renewal and replacement (R&R) of existing capital assets (save for any incremental increased basis adjustments) or deficiencies in level of service attributed to existing development; and iii) not include any costs of operation and maintenance of the capital improvements and major equipment.

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

Acknowledgments

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

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SECTION 2 – WATER AND WASTEWATER SYSTEM IMPACT FEES

General

This section provides a discussion of the development and design of the system impact fees for water and wastewater services, (the “Impact Fees”). Included in this section is a discussion of the level of service requirements, updated capital costs, included as the basis for the updated Water and Wastewater System Impact Fees to be applied to new growth within the City.

Water System Overview

The City’s water system (“Water System”) includes wells, finished water storage, transmission mains and finished water distribution facilities. The City currently gets all of its potable water from six (6) plants throughout the city that have a combined capacity of 28.845 million gallons per day (“MGD”) on a maximum daily flow (“MDF”) basis. Three (3) of the water plants are completely utilized and have no additional capacity to serve future growth. The remaining three (3) plants have a total capacity of 20.105 MGD MDF. Using a peaking factor of 1.55x, calculated using the prior six fiscal years of flow data, the adjusted capacity is 12.971 MGD average daily flow (“ADF”). Of the remaining capacity of 12.971 MGD ADF, approximately 42% is utilized leaving 58% or 7.521 MGD ADF available for new growth. The system’s transmission and distribution system include approximately 1,856,132 feet of lines and supporting infrastructure based on information provided by the City.

Wastewater System Overview

The City’s wastewater system (“Wastewater System”) includes two wastewater treatment plants, and transmission and collection facilities. These treatment facilities are capable of treating 8.0 million gallons per day (“MGD”) average daily flow (“ADF”). Based on information provided by the City, the wastewater treatment facilities are approximately 58% utilized, leaving 42% or 3.386 MGD ADF for new growth. The transmission and collection system is comprised of gravity and force mains along with lift stations and other supporting infrastructure. As a part of the capital plan the City is planning significant investment in the transmission system and an expansion to its Turnpike Treatment Plant in order to serve new growth and planned new developments. The system’s transmission and collection system include approximately 1,493,635 feet of lines and supporting infrastructure based on information provided by the City.

Level of Service Requirements

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

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

Proposed Levels of Service for Residential Customers	
Existing Service Levels:	
1 Water ERC = 300 gpd (ADF)	
1 Wastewater ERC = 250 gpd (ADF)	
gpd = gallons per day ADF = Average Daily Flow	

These LOS standards are consistent with the capacity planning and Florida Department of Environmental Protection (“FDEP”) permitting requirements for the City and are also generally comparable with those utilized by other utilities throughout the state of Florida.

Existing Plant-in-Service

In the determination of the utility impact fees associated with the servicing of future customers, any excess capacity of the existing utility system available to serve such growth and its associated cost was considered. Since this capacity is available to serve the near-term incremental growth of the System, it would be appropriate to evaluate the capacity availability of such facilities. In order to evaluate the availability of the existing utility plant-in-service to meet future capacity needs, it was necessary to functionalize the plant by specific plant requirement. The functionalization of the existing plant is necessary to: i) identify those assets that should be included in the determination of the utility impact 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 serve. The following is a general summary of the functional cost categories for the utility plant-in-service identified in this report.

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

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

It is necessary to functionalize the utility plant into cost categories so that a proper charge can be developed. Generally, the costs of on-site facilities that serve a specific development or customer such as water distribution and wastewater collection lines, meters and services, and fire hydrants are usually: i) donated by a developer (a

contribution of the plant); ii) recovered from the individual properties through an assessment program based on those properties that receive special benefit from such facilities or from the application of a main line extension fee to recover the specific cost of such facilities; or iii) funded from the customer directly (e.g., by a “front-foot” charge where the on-site lines were initially financed by the utility and then paid by the customer or an installation charge to recover the cost of a new service line and/or the meter).

The City provided Raftelis with a fixed asset register report identifying the fixed assets in service by function as of September 30, 2024 for the System. The summary of the functionalization of the existing utility plant is included in Table 1 at the end of this section. This functionalization of the existing utility plant-in-service represents the original cost of such assets (gross book value) and was based on the reported in-service values as of September 30, 2024 (the most recent fixed asset records available at the time of the study). The following is a summary of the functionalization of the System’s existing utility plant-in-service as shown in Table 1:

Water System and Wastewater System Fixed Assets				
	Water System [1]		Wastewater System [1]	
Function	Amount	Percent	Amount	Percent
Supply / Treatment Plant	\$16,558,447	24.8%	\$64,525,795	62.5%
Reclaimed Treatment	0	0.0%	1,470,035	1.4%
Transmission Lines	12,351,190	18.5%	22,445,404	21.7%
Reclaimed Transmission Lines	<u>9,463,014</u>	<u>14.2%</u>	<u>0</u>	<u>0.0%</u>
Total Assets Included in Fees	\$38,372,652	57.4%	\$88,441,234	85.7%
Hydrants / Meter Services	5,899,926	8.8%	0	0.0%
Equipment	623,678	0.9%	1,081,015	1.0%
Distribution / Collection Lines	14,664,881	21.9%	13,714,600	13.3%
Reclaimed Distribution	3,600,212	5.4%	0	0.0%
Royal Highlands and Highland Lakes Adjustment	<u>3,714,438</u>	<u>5.6%</u>	<u>0</u>	<u>0.0%</u>
Total Assets Excluded from Fee	28,503,135	42.6%	\$14,795,615	14.3%
Grand Totals	<u>\$66,875,786</u>	<u>100.00%</u>	<u>\$103,236,849</u>	<u>100.00%</u>

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

Additional Capital Investment

The City’s Water and Wastewater System Capital Improvement Program (“CIP”) for the Fiscal Years 2025 through 2031, as prepared and estimated by the utility staff outlines the best estimate of future capital improvements for the System. These capital projects include: i) upgrades of existing assets to accommodate new and existing customers; ii) replacements of existing assets or projects that generally only benefit current users of the System (e.g., existing plant renewal and replacement, reliability projects); and iii) expansions of system treatment capacity to serve new growth.

As shown on Tables 2 and 3 at the end of this section, the CIP has recognized approximately \$56.3 million in capital projects to be completed over the 5-year period for the Water System and \$71.0 million in capital projects for the Wastewater System totaling \$127.3 million for the combined System. It should be noted that this capital plan includes

significant costs associated with a wastewater treatment plant expansion (approximately \$39.2 million) and reclaimed water mains (approximately \$34.0 million). The reclaimed water mains were included as a part of the water system's additional capital investment as the City maintains that reclaimed water is an alternative water resource that preserves/extends the useful life of the existing potable water supply. The treatment plant expansion project is anticipated to add 1.5 MGD of capacity, therefore, such expansion related costs were included in the analysis.

For the purposes of the charge determination, only production / treatment and major backbone transmission costs were recognized in the water and wastewater system impact fee calculations. General transmission and distribution / collection project costs were not recognized because they: i) generally are not System-wide costs (i.e., distribution / collection project costs tend to benefit specific customers); ii) in many instances, are funded by a specific charge applied to a customer (e.g., water meter installation fee); and iii) are often contributed as part of the development process (e.g., it would not be fair for a developer who has contributed the distribution / collection assets to pay an impact fee that includes recovery of distribution / collection projects).

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

Derivation of Treatment and Major Transmission Capital Costs Recognized in Impact Fee Study [1]		
	Water System	Wastewater System
Projects in Utility's Five-Year CIP	\$56,261,627	\$71,008,264
Adjustment to Remove Grant/Developer Funded Projects	(0)	(0)
Adjustment to Remove Distribution / Collection-Related Projects / Permits	(150,000)	(3,520,000)
Adjustment for Asset Retirements	(6,295,173)	(7,592,428)
Total Treatment and Major Transmission Capital Costs Recognized in System Impact Fees	<u>\$49,816,454</u>	<u>\$59,895,836</u>
[1] Amounts shown derived from Tables 2 and 3.		

Design of Water System Impact Fee

As shown on Table 5 at the end of this report, the total calculated impact fee for the Water System is \$2,039.00 per ERC. This represents an increase in the charge of \$864 or 73.5% above the current charge of \$1,175.00 per ERC. The reason for this increase is that now the system has a higher cost per unit of system capacity than the charge currently in place due to changing capital needs and structure.

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

1. The Water System capital improvement program as prepared by staff for the Fiscal Years 2025 through 2031 was reviewed and the capital costs were apportioned: i) by functional category; and ii) to existing and future users in the determination of the Water System Impact Fee. Those facilities that were considered to be entirely allocable to growth were included in the charge determination at full cost (i.e., 100% of the total cost). For capital expenditures that were solely for the replacement of existing assets, which would directly

benefit existing customers, or were considered as an on-site cost (provide service to a local area such as a development, which would normally be constructed and subsequently contributed to the Water System by a developer), such amounts associated with an estimated increase in incremental basis (after asset retirements) were reflected as an appropriate cost to be recovered from the application of the Water System Impact Fee. The CIP capital costs recognized in the Water System Impact Fee analysis are shown on Table 2 at the end of this report.

2. For the capital improvements identified as major transmission system upgrades, which would benefit both existing and future users, the total cost of such improvements have been recognized in the analysis. These costs were allocated to existing and future customers based on the nature and purpose of the project as described to us by the City.
3. No capital facility expansion costs associated with existing distribution facilities, including meters, hydrants, on-site distribution facilities, and services, have been included in the calculation of the Water System Impact Fee since developers typically contribute such facilities or the City has adopted a separate fee (e.g., water meter installation fee) to recover the cost of such capital additions.
4. Of the Water System's existing six (6) treatment plant, three (3) are fully utilized and have no remaining capacity available for future growth. These three plants are Highland Lakes, Royal Highlands, and Plantation at Leesburg System. Since these plants do not have capacity available for future development, the capital costs associated with the plants have been excluded from the Water System Impact Fee analysis. However, if a project was determined to provide a benefit to one of the facilities with available capacity (due to the system's interconnectivity), then those capital costs were included in the analysis.
5. Because: i) the Water System is operated as an enterprise fund; ii) all financial resources received by the utility stay within the fund for the benefit of such system; iii) the costs reflected in the charge are at original cost and not adjusted for any fair market value to reflect current cost conditions; iv) there is no interest-expense carry in the impact fee associated with the financing of the capital investment to serve new development; and v) there are no other revenues received by the Water System from new development for the capital costs / utility plant reflected in the impact fee (e.g., ad valorem taxes on the property), no credit for the future payment of debt service allocable to the properties has been recognized. All impact fee funds remain in the system and the long-term capital financing costs for infrastructure construed and available to serve new growth are mitigated by using the impact fees for ongoing expansion-related capital project financing or for the direct payment of the annual expansion-related debt service payments.

As shown on Table 5 at the end of this section, the Water System Impact Fee was calculated utilizing: i) estimated capital costs for the utility treatment/supply functions and transmission system assets; and ii) other appropriate current fixed asset and capacity data available to Raftelis regarding the Water System. By designing the Water System Impact Fee to recover costs on a prospective basis, an attempt is made to design a charge that will provide funds on a reasonable basis in order to meet the future needs of the Water System. It should be noted that in the event the construction costs, capacity requirements, or utility service area materially change from what is reflected on Tables 2 and 5, the Water System Impact Fee may need to be adjusted accordingly.

As shown on Table 5 at the end of this section, the calculated Water System Impact Fee is \$2,039 per ERC, which is \$864 or 73.5% higher than the existing Water System Impact Fee of \$1,175 per ERC. This charge would be the per ERC amount that an account would be charged in accordance with the City's charge application methodology. Based on the capital facilities associated with the determination of the charge, the functional breakdown of the components of the rate is as follows:

Calculation of Water System Impact Fee	
Charge Component	Cost
Water Treatment Component	\$393.93
Water Major Transmission Component	1,645.73
Total Proposed Water System Impact Fee	\$2,039.66
Total Proposed Water System Impact Fee (Rounded)	<u>\$2,039.00</u>

Design of Wastewater System Impact Fee

As shown on Table 6 at the end of this section, the total calculated system impact fee for the Wastewater System is \$4,567.00 per ERC. This represents an increase in the charge of \$1,789.00 or 64.4% when compared with the current charge of \$2,778.00 per ERC. The reason for this increase is that the system has a higher cost per unit of capacity than what was calculated previously due to the expansion of a treatment plant and major transmission system expansion projects to serve new growth.

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

1. The Wastewater System capital improvement program as prepared by staff for the Fiscal Years 2025 through 2031 was reviewed and the capital costs were apportioned: i) by functional category; and ii) to existing and future users in the determination of the Wastewater System Impact Fee. Those facilities that were considered to be entirely allocable to growth were included in the charge determination at full cost (i.e., 100% of the total cost). For capital expenditures, which were solely for the replacement of existing assets, that would directly benefit existing customers or were considered as an on-site cost (provide service to a local area such as a development, which would normally be constructed and subsequently contributed to the System by a developer), such amounts associated with an estimated increase in incremental basis (after asset retirements) were reflected as an appropriate cost to be recovered from the application of the wastewater impact fee. The CIP capital costs recognized in the Wastewater System Impact Fee analysis are shown on Table 3 at the end of this report.
2. For the capital improvements identified as transmission system upgrades, which would benefit both existing and future users, the total cost of such improvements has been recognized in the analysis. These costs were allocated to existing and future customers based on capacity relationships developed using recent historical flow data and the project descriptions as provided by the City.
3. No capital facility costs associated with the existing collection facilities, including local lift stations, manholes, laterals, and on-site collection facilities have been included in the calculation of the Wastewater System Impact Fee since the developer generally contributes such facilities, or the City has adopted a separate fee (e.g., wastewater tap-on fee) to recover such capital additions. All capital improvements to such respective facilities in the CIP were also not recognized in the Wastewater System Impact Fee analysis.
4. Because: i) the utility system is operated as an enterprise fund; ii) all financial resources received by the System stay within the fund for the benefit of such system; iii) the costs reflected in the charge are at original

cost and not adjusted for any fair market value to reflect current cost conditions; iv) there is no interest-expense carry in the charge associated with the financing of the capital investment to serve new development; and v) there are no other revenues received by the City from new development for the capital costs / utility plant reflected in the tap-on (e.g., ad valorem taxes on the property), no credit for the future payment of debt service allocable to the properties has been recognized. All impact 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 impact fees for ongoing expansion-related capital project financing or for the direct payment of the annual expansion-related debt service payments.

As shown on Table 6 at the end of this section, the Wastewater System Impact Fee was calculated utilizing: i) the estimated transmission-related capital costs of the Wastewater System and ii) the treatment / disposal-related capital costs for the Wastewater System. By designing the Wastewater System Impact Fee to recover costs on a prospective basis, an attempt is made to design a charge that will provide funds on a reasonable basis in order to meet the future needs of the Wastewater System. It should be noted that in the event the construction costs, capacity requirements, or utility service area materially change from what is reflected on Tables 3 and 6, the Wastewater System Impact Fee might need to be adjusted accordingly.

As shown on Table 6 at the end of this section, the calculated Wastewater System Impact Fee is \$4,567 per ERC, which is \$1,789 or 64.4% higher than the existing Wastewater System Impact Fee of \$2,778 per ERC. This charge would be the per ERC amount that an account would be charged in accordance with the City's impact fee application methodology. Based on the capital facilities associated with the determination of the charge, the functional breakdown of the components of the rate is as follows:

Calculation of Wastewater System Impact Fee	
Charge Component	Cost
Wastewater Treatment Component	\$3,449.92
Wastewater Major Transmission Component	1,117.11
Total Proposed Wastewater System Impact Fee	\$4,567.03
Total Proposed Wastewater System Impact Fee (Rounded)	<u>\$4,567.00</u>

Impact Fee Comparisons

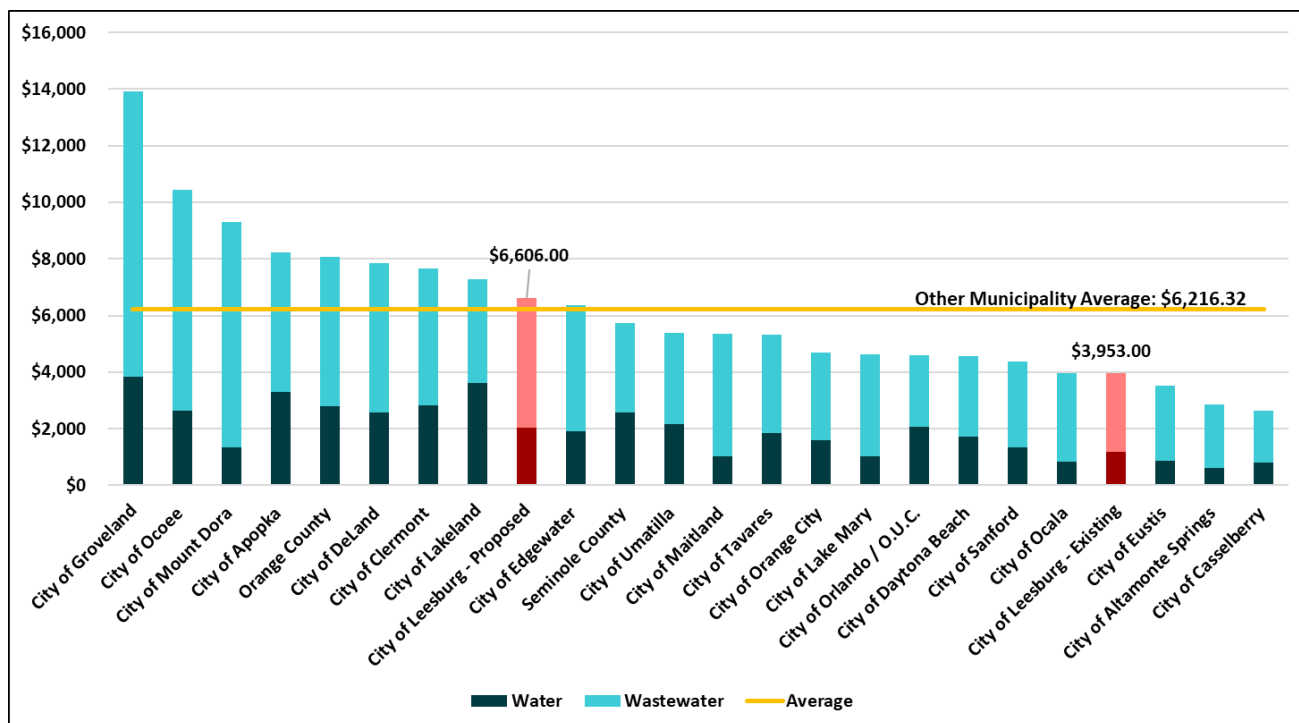
In order to provide additional information to City regarding the existing and proposed Impact Fees, a comparison of the existing and calculated charges for the City with similar related capital charges imposed by other Florida jurisdictions was prepared. Table 7 at the end of this section, provides a comparison of the City's existing and proposed Impact Fees for single-family residential connections (i.e., one ERC of 300 gpd for the Water System and 250 gpd for the Wastewater System) with the fees or comparable charges currently imposed by other municipal / governmental water system and the wastewater systems located across Florida. It is important to note that utilities may be different from a facility standpoint, and the methods used in the development of the water and wastewater system impact fee imposed may vary. Moreover, no analysis has been performed to determine whether 100% of the cost of new facilities is recovered from impact fees or some percentage less than 100% with the balance recovered through the user charges. Additionally, the types of capital facilities currently in service or planned for the utility may have a material impact on the fee charged by a local government. For example, the costs of wastewater effluent disposal utilizing a deep injection well system generally has a higher capital cost per unit of capacity than use of a surface water discharge such as an outfall to a bay or river. The capital costs associated with constructing reverse

osmosis water treatment facilities, which treat brackish water, are higher than those of lime softening facilities, which treat freshwater.

Some reasons why charges differ among utilities:

- Source of Supply
- Proximity to source of supply
- Type of treatment
- Effluent disposal method
- Density of service area
- Availability of grant funding to finance CIP
- Age of system
- Utility life cycle (e.g., growth-oriented vs. mature)
- Level of service standards
- Administrative policies

As shown on Table 7, the average Water and Wastewater Impact Fees per ERC for the twenty-two (22) governmental entities selected for this comparison are \$6,216.32 per ERC. Of the surveyed utilities, the City of Ocoee has the highest combined water and wastewater charges at \$10,444 per ERC. City of Casselberry with a combined fee of \$2,633 had the lowest of the surveyed utilities. The proposed water and wastewater charges, while higher than the average, are still generally comparable with similar fees charged by the surveyed utilities. Below is a comparison of the existing and proposed charges compared to the surveyed utilities.



LIST OF TABLES

Table 1: Summary of Water and Wastewater Fixed Assets

Table 2: Summary of Water Capital Improvement Program by Plant Function Through Fiscal Year 2031

Table 3: Summary of Wastewater Capital Improvement Program by Plant Function Through Fiscal Year 2031

Table 4: Summary of Existing and Available Water and Wastewater Treatment Capacity

Table 5: Development of Water System Impact Fee

Table 6: Development of Wastewater System Impact Fee

Table 7: Comparison of Impact Fees Per Equivalent Residential Unit (ERU) for Water and Wastewater Service

Appendix A – Florida Impact Fee Act

Appendix B – Full Text of SB 1080

Appendix C - Fixed Asset Data and Asset Functionalization

Table 1
City of Leesburg, Florida
Impact Fee Study

Summary of Water and Wastewater Fixed Assets

Line No.	Function	Fixed Assets at Original Cost [1]			Percentage of Total	
		Water	Wastewater	Total	Water	Wastewater
	<u>Existing Assets Included in Impact Fees</u>					
1	Supply and Treatment	\$16,558,447	\$64,525,795	\$81,084,242	24.8%	62.5%
2	Reclaimed Treatment	0	1,470,035	1,470,035	0.0%	1.4%
3	Transmission	12,351,190	22,445,404	34,796,594	18.5%	21.7%
4	Reclaimed Transmission	9,463,014	0	9,463,014	14.2%	0.0%
5	Total Assets Included in Impact Fees	\$38,372,652	\$88,441,234	\$126,813,886	57.4%	85.7%
	<u>Existing Assets Excluded from Impact Fees</u>					
6	Hydrants/Meter Services	\$5,899,926	\$0	\$5,899,926	8.8%	0.0%
7	Equipment	623,678	1,081,015	1,704,693	0.9%	1.0%
8	Distribution / Collection Lines	14,664,881	13,714,600	28,379,481	21.9%	13.3%
9	Reclaimed Distribution	3,600,212	0	3,600,212	5.4%	0.0%
10	Royal Highlands and Highland Lakes Adjustment	3,714,438	0	3,714,438	5.6%	0.0%
11	Total Assets Excluded from Impact Fees	\$28,503,135	\$14,795,615	\$43,298,750	42.6%	14.3%
12	Total Existing Fixed Assets	\$66,875,786	\$103,236,849	\$170,112,636	100.0%	100.0%

Footnotes:

[1] Reported by the City as of September 30, 2024.

Table 2
City of Leesburg, Florida
Impact Fee Study

Summary of Water Capital Improvement Program By Plant Function Through Fiscal Year 2031

Line No.	Project Description	Type	Purpose			2025-2031 Estimated Capital Cost [1]	Adjustments [2]	Net Amount For Future Expenditures	Functional Category [3]				Retirement Adjustment			
			Expansion	Existing					Supply and Treatment		Storage, Pumping & Transmission		Distribution/ Other	Total	Supply and Treatment	Storage, Pumping & Transmission
				New	Replace				Existing	Expansion	Existing	Expansion				
<u>Water Capital Projects</u>																
<u>Water System CIP</u>																
Capital Projects & Purchases																
<u>Mains</u>																
1	Highway 441-Perkins to Newell Hill	Trans	0.00%	0.00%	100.00%	\$4,000,000	\$0	\$4,000,000	\$0	\$0	\$4,000,000	\$0	\$0	\$4,000,000	\$0	\$2,349,578
2	Hwy 27 Main Upgrade (Middlesex to CR 48)	Trans	64.00%	0.00%	36.00%	2,000,000	0	2,000,000	0	0	720,000	1,280,000	0	2,000,000	0	422,924
3	Turnpike Widening line relocation	Trans	0.00%	0.00%	100.00%	2,500,000	0	2,500,000	0	0	2,500,000	0	0	2,500,000	0	1,468,487
4	Hwy 27 Main Upgrade (48 to Highland Lakes)	Trans	64.00%	0.00%	36.00%	2,500,000	0	2,500,000	0	0	900,000	1,600,000	0	2,500,000	0	528,655
5	Bentley Rd 12" Main replacment (Goss to Lake)	Trans	0.00%	0.00%	100.00%	550,000	0	550,000	0	0	550,000	0	0	550,000	0	323,067
<u>Fire Protection Improvements</u>																
6	Fire Protection Improvements (General)	Trans	0.00%	100.00%	0.00%	4,000,000	0	4,000,000	0	0	4,000,000	0	0	4,000,000	0	0
7	Walmart Loop (Thomas to 441)	Trans	0.00%	100.00%	0.00%	500,000	0	500,000	0	0	500,000	0	0	500,000	0	0
8	Michigan Ave	Trans	55.56%	0.00%	44.44%	250,000	0	250,000	0	0	111,111	138,889	0	250,000	0	65,266
9	Sunnyside	Trans	0.00%	100.00%	0.00%	350,000	0	350,000	0	0	350,000	0	0	350,000	0	0
10	Stock Subdivision	Trans	0.00%	100.00%	0.00%	1,100,000	0	1,100,000	0	0	1,100,000	0	0	1,100,000	0	0
11	Reuse Mains	Trans	0.00%	100.00%	0.00%	34,000,000	0	34,000,000	0	0	34,000,000	0	0	34,000,000	0	0
Capital Maintenance Projects																
12	Well Rehabilitation	Supply	0.00%	0.00%	100.00%	500,000	0	500,000	500,000	0	0	0	0	500,000	302,508	0
13	Elevated Tank Inspection & Rehab	Storage	0.00%	0.00%	100.00%	450,000	0	450,000	0	0	450,000	0	0	450,000	0	264,328
14	Water Treatment Facility Maintenance	Treatment	0.00%	0.00%	100.00%	700,000	0	700,000	700,000	0	0	0	0	700,000	423,512	0
15	Highland Lake Ground Storage Tank	Storage	0.00%	100.00%	0.00%	2,461,627	0	2,461,627	0	0	2,461,627	0	0	2,461,627	0	0
16	Fire Protection Hydrant Replacements	Dist	0.00%	0.00%	100.00%	150,000	0	150,000	0	0	0	0	150,000	150,000	0	0
17	Elevated Tower Mall & Newell Hill Repainting	Storage	0.00%	0.00%	100.00%	250,000	0	250,000	0	0	250,000	0	0	250,000	0	146,849
18	Subtotal Water System CIP					\$56,261,627	\$0	\$56,261,627	\$1,200,000	\$0	\$51,892,738	\$3,018,889	\$150,000	\$56,261,627	\$726,020	\$5,569,154
25	Water System Capital Projects					\$56,261,627	\$0	\$56,261,627	\$1,200,000	\$0	\$51,892,738	\$3,018,889	\$150,000	\$56,261,627	\$726,020	\$5,569,154
26	PERCENT OF TOTAL							100.00%	2.13%	0.00%	92.23%	5.37%	0.27%	100.00%	1.29%	9.90%

Footnotes:

[1] Amounts shown reflect the Multi-Year Capital Program as provided by the City.

[2] Downward adjustments reflect projects: i) anticipated to be funded by grants as identified by the City; ii) recognized in the existing assets summary to be consistent with existing capacity assumptions; or iii) not considered applicable to the fee determination process.

[3] Assets are categorized based on information provided by the City.

Table 3
City of Leesburg, Florida
Impact Fee Study

Summary of Wastewater Capital Improvement Program By Plant Function Through Fiscal Year 2031

Line No.	Project Description	Type	Purpose			2025-2031 Estimated Capital Cost [1]	Adjustments [2]	Net Amount For Future Expenditures	Functional Category [3]				Retirement Adjustment			
			Expansion	Existing					Wastewater Treatment		Transmission		Collection/ Other	Total	Treatment	Transmission
				New	Replace				Existing	Expansion	Existing	Expansion				
<u>Wastewater Capital Projects</u>																
<u>Wastewater System</u>																
Capital Projects & Purchases																
2	Southern Corridor Forcemain Bypass (Design)	Trans	0.00%	100.00%	0.00%	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0
3	Southern Corridor Forcemain Bypass (Construction)	Trans	0.00%	100.00%	0.00%	12,000,000	0	12,000,000	0	0	12,000,000	0	0	12,000,000	0	0
4	Perkins to SR46 line relocation	Trans	0.00%	0.00%	100.00%	4,000,000	0	4,000,000	0	0	4,000,000	0	0	4,000,000	0	2,214,703
5	FDOT TP/27 Bridge line relocation	Trans	0.00%	0.00%	100.00%	770,000	0	770,000	0	0	770,000	0	0	770,000	0	426,330
6	Venetian Isles System Upgrade	Trans	100.00%	0.00%	0.00%	1,450,000	0	1,450,000	0	0	0	1,450,000	0	1,450,000	0	0
7	Downtown Gravity Extension and Relocation	Collection	0.00%	100.00%	0.00%	925,000	0	925,000	0	0	0	0	925,000	925,000	0	0
8	Love's Point Gravity Main Extension	Collection	0.00%	100.00%	0.00%	500,000	0	500,000	0	0	0	0	500,000	500,000	0	0
9	Line under Building	Collection	0.00%	100.00%	0.00%	550,000	0	550,000	0	0	0	0	550,000	550,000	0	0
10	Misc Tools & Equipment	Other	0.00%	100.00%	0.00%	300,000	0	300,000	0	0	0	0	300,000	300,000	0	0
<u>Treatment plants:</u>																
<u>Turnpike Plant</u>																
11	Turnpike Plant (General)	Treatment	0.00%	0.00%	100.00%	550,000	0	550,000	550,000	0	0	0	0	550,000	295,652	0
12	IPP Program Sampler	Treatment	0.00%	0.00%	100.00%	18,400	0	18,400	18,400	0	0	0	0	18,400	9,891	0
13	Permit - CAR	Treatment	0.00%	0.00%	100.00%	45,000	(45,000)	0	0	0	0	0	0	0	0	0
14	Turnpike Biosolids Trailer	Treatment	0.00%	0.00%	100.00%	36,075	0	36,075	36,075	0	0	0	0	36,075	19,392	0
<u>Canal St Plant</u>																
15	Canal St Plant (General)	Treatment	0.00%	0.00%	100.00%	650,000	0	650,000	650,000	0	0	0	0	650,000	349,407	0
16	Permit - CAR/LL	Treatment	0.00%	0.00%	100.00%	125,000	(125,000)	0	0	0	0	0	0	0	0	0
17	Canal St Biosolids Trailer	Treatment	0.00%	0.00%	100.00%	50,000	0	50,000	50,000	0	0	0	0	50,000	26,877	0
18	Generator Grant Project (75% REIMB)	Treatment	0.00%	100.00%	0.00%	87,500	0	87,500	87,500	0	0	0	0	87,500	0	0
19	Turnpike Plant Expansion Phase 2	Treatment	100.00%	0.00%	0.00%	39,200,000	0	39,200,000	0	39,200,000	0	0	0	39,200,000	0	0
20	Generator Liftstation 12	Other	0.00%	100.00%	0.00%	100,000	0	100,000	0	0	0	0	100,000	100,000	0	0
Capital Maintenance Projects																
21	Lift station rehab	Trans	0.00%	0.00%	100.00%	3,500,000	0	3,500,000	0	0	3,500,000	0	0	3,500,000	0	1,937,865
22	Lift station #72 Additional funds	Trans	0.00%	0.00%	100.00%	3,076,289	0	3,076,289	0	0	3,076,289	0	0	3,076,289	0	1,703,267
23	Pump Packages	Other	0.00%	0.00%	100.00%	300,000	0	300,000	0	0	0	0	300,000	300,000	0	0
24	Discharge pipe replacement/line wet wells	Trans	0.00%	0.00%	100.00%	300,000	0	300,000	0	0	300,000	0	0	300,000	0	166,103
25	Vitrified Clay Pipe	Trans	0.00%	0.00%	100.00%	400,000	0	400,000	0	0	400,000	0	0	400,000	0	221,470
26	Liftstation Generator rehab	Trans	0.00%	0.00%	100.00%	400,000	0	400,000	0	0	400,000	0	0	400,000	0	221,470
27	Manhole/Vault/ARV rehab	Collection	0.00%	0.00%	100.00%	675,000	0	675,000	0	0	0	0	675,000	675,000	0	0
28	Subtotal Wastewater System					\$71,008,264	(\$170,000)	\$70,838,264	\$1,391,975	\$39,200,000	\$25,446,289	\$1,450,000	\$3,350,000	\$70,838,264	\$701,220	\$6,891,208
29	Other Miscellaneous Adjustments	Other	0.00%	0.00%	100.00%	0	0	0	0	0	0	0	0	0	0	0
30	Subtotal Water and Wastewater System					\$71,008,264	(\$170,000)	\$70,838,264	\$1,391,975	\$39,200,000	\$25,446,289	\$1,450,000	\$3,350,000	\$70,838,264	\$701,220	\$6,891,208
<u>Capital Outlay Projects</u>																
31	Subtotal Capital Outlay Projects					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Fleet Replacement</u>																
32	Subtotal Fleet Replacement					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	TOTAL WASTEWATER PROJECTS					\$71,008,264	(\$170,000)	\$70,838,264	\$1,391,975	\$39,200,000	\$25,446,289	\$1,450,000	\$3,350,000	\$70,838,264	\$701,220	\$6,891,208
34	PERCENT OF TOTAL							100.00%	1.97%	55.34%	35.92%	2.05%	4.73%	100.00%	0.99%	9.73%

Footnotes:

- [1] Amounts shown reflect the Multi-Year Capital Program as provided by the City.
- [2] Downward adjustments reflect projects: i) anticipated to be funded by grants as identified by the City; ii) recognized in the existing assets summary to be consistent with existing capacity assumptions; or iii) renewal and replacement projects not considered applicable to the fee determination process.
- [3] Assets are categorized based on information provided by the City.

Table 4
City of Leesburg, Florida
Impact Fee Study

Summary of Existing and Available Water and Wastewater Treatment Capacity

Line No.	Description	Amounts (MDF)	Capacity Left for Growth
Water System:			
	<u>Plant Design Capacity</u>		
1	Leesburg Main System	17.424	Yes
2	Leesburg East - Lake Square Mall	1.607	Yes
3	Leesburg East - Airport	1.074	Yes
4	Highland Lakes - South	3.380	No
5	Royal Highlands - South	2.160	No
6	Leesburg System	25.645	
7	Plantation at Leesburg System	3.200	No
8	Total Capacity (MGD) (MDF)	28.845	
9	Total Capacity Left for Growth (MGD) (MDF)	20.105	
	<u>Consumptive Use Permit Capacity</u>		
10	Leesburg System	9.130	
11	Plantation at Leesburg System	1.120	
12	Total Permitted Capacity (MGD) (ADF)	10.250	
	<u>Plant Flows</u>		
13	Total Permitted Capacity (MGD) (MDF)	20.105	
14	Maximum Historical Peaking Factor [2]	1.55	
15	Adjusted Capacity Average Daily Flow (MGD) (ADF)	12.971	
	<u>Available Plant Capacity for New Growth</u>		
16	Adjusted Capacity Average Daily Flow (MGD) (ADF)	12.971	
17	Existing Average Daily Flow (MGD) (ADF)	(5.450)	
18	Capacity Available for New Growth (MGD) (ADF)	7.521	
19	Percentage of Plant Capacity	57.98%	
Wastewater System:			
	<u>Plant Capacity</u>		
20	Canal Street (MGD) (ADF)	3.500	
21	Turnpike (MGD) (ADF)	4.500	
22	Total Capacity (MDG) (ADF)	8.000	
	<u>Plant Flows</u>		
23	Existing Average Daily Flow (MGD) (ADF) [1]	4.614	
	<u>Available Plant Capacity for New Growth</u>		
24	Total Capacity (MDG) (ADF)	8.000	
25	Existing Average Daily Flow (MGD) (ADF)	(4.614)	
26	Capacity Available for New Growth (MGD) (ADF)	3.386	
27	Percentage of Plant Capacity	42.32%	

Footnotes:

- [1] Amounts shown based on historical treatment data as provided by the City.
[2] Amount based on historical peak flow data as it compares to the System historical average flow data for FY 2019 - 2024.

Table 5
City of Leesburg, Florida
Impact Fee Study

Page 1 of 2

Development of Water System Impact Fee

Line No.	Description	Amount
	Total Estimated Cost of Existing Water Production and Treatment Facilities:	
1	Installed Cost - Existing Facilities [1]	\$16,558,447
2	Additional Costs Capitalized - CIP [2]	1,200,000
3	Less Anticipated Retirements [3]	(726,020)
4	Less Receipt of Grant Funds [4]	0
5	Subtotal Water Production and Treatment Facilities	<u>\$17,032,427</u>
6	Existing Permitted Capacity of Plant Facilities (MGD) (ADF) [5]	12.971
7	Existing Average Daily Flow (MGD) (ADF) [6]	5.255
8	Dwelling Unit Factor - (GPD) (ADF) [7]	300.0
9	Estimated Dwelling Units Permitted to be Served by Existing Facilities	43,237
10	Percent Remaining Capacity of Existing Facilities	59.48%
11	Allocation of Existing Facilities to Incremental Growth	\$10,131,666
12	Rate per Dwelling Unit Associated with Existing Facilities	\$393.94
	Primary Transmission System:	
13	Existing Facilities [8]	\$21,814,205
14	Additional Costs Capitalized - CIP [9]	54,911,627
15	Less Anticipated Retirements [3]	(5,569,154)
16	Less Receipt of Grant Funds [4]	0
17	Total Primary Transmission Facility Costs	<u>\$71,156,678</u>
18	Estimated Dwelling Units Served by Existing Facilities [10]	43,237
19	Estimated Future Dwelling Units served by Transmission Facilities [10]	0
20	Total Estimated Dwelling Units served by Transmission Facilities [10]	<u>43,237</u>
21	Net Rate per Dwelling Unit of Primary Transmission Facilities	<u>\$1,645.73</u>
22	Total Combined Rate per Dwelling Unit After Rate Adjustment	\$2,039.66
23	Rounded Rate per Dwelling Unit	<u>\$2,039.00</u>
24	Cost Per Gallon	\$6.80
25	Existing Rate per Gallon	\$3.92
26	Existing Rate per Dwelling Unit	\$1,175.00
27	Proposed Increase / (Decrease)	<u>\$864.00</u>

ADF = Average Daily Flow

GPD = Gallons per Day

Footnotes continued on the following page.

Table 5
City of Leesburg, Florida
Impact Fee Study

Development of Water System Impact Fee

Footnotes:

- [1] Amount based on Table 1 and reflects water production and treatment assets currently in service.
- [2] Amount derived from Table 2 and reflects the planned upgrades to the existing water production and treatment facilities.
- [3] Amounts derived from City of Leesburg, Florida fixed asset data and reflect estimated fixed asset retirements due to the imposition of the capital improvement plan of the City which recognizes the replacement of such assets classified in the total treatment and/or transmission function.
- [4] Total cost of facilities is reduced by grants and other outside funding sources, if any, as provided by the City.
- [5] Amount reflects the maximum design capacity of the existing facilities and is shown in detail as follows:

Description	Plant Capacity
Plants with Available Capacity (MDG) (MDF)	20.105
Capacity to Be Added During Forecast Period: 2025 - 2031 (MGD-MDF)	0.000
Total Capacity (MDG) (MDF)	20.105
Total Capacity (MDG) (MDF)	20.105
Maximum Historical Peaking Factor [*]	1.550
Adjusted Capacity Average Daily Flow (MGD) (ADF)	12.971

[*] Amount based on historical peak flow data as it compares to the System historical average flow data for FY 2019 - 2024.

- [6] Amount reflects the average daily flow for provided historical flow data for Fiscal Years 2019 through 2024.
- [7] Amount reflects the City's level of service provided for a residential dwelling unit.
- [8] Amount based on Table 1 and reflects water transmission assets currently in service.
- [9] Amount derived from Table 2 and reflects the planned upgrades to the existing water transmission system.
- [10] Amount assumes transmission capacity is consistent with the existing and estimated future water treatment capacity.

Table 6
City of Leesburg, Florida
Impact Fee Study

Page 1 of 2

Development of Wastewater Impact Fee

Line No.	Description	Amount
Total Estimated Cost of Existing Wastewater Treatment and Disposal Facilities:		
1	Installed Cost - Existing Facilities [1]	\$65,995,830
2	Additional Costs Capitalized - CIP [2]	1,391,975
3	Less Anticipated Retirements [3]	(701,220)
4	Less Receipt of Grant Funds [4]	0
5	Subtotal Wastewater Treatment and Disposal Facilities	\$66,686,586
6	Existing Permitted Capacity of Plant Facilities (MGD) (ADF) [5]	8.000
7	Existing Average Daily Flow (MGD) (ADF) [6]	4.614
8	Dwelling Unit Factor - (GPD) (ADF) [7]	250.0
9	Estimated Dwelling Units Permitted to be Served by Existing Facilities	32,000
10	Percent Remaining Capacity of Existing Facilities	42.32%
11	Allocation of Existing Facilities to Incremental Growth	\$28,224,883
12	Rate per Dwelling Unit Associated with Existing Facilities	\$2,083.96
Total Estimated Cost of Additional Wastewater Treatment and Treatment Facilities:		
13	Additional Costs Capitalized - CIP [8]	\$39,200,000
14	Less Receipt of Grant Funds [4]	0
15	Cost of Additional Wastewater Treatment/Disposal Facilities	\$39,200,000
16	Additional Plant Capacity (MGD) (ADF) [5]	1.500
17	Estimated Dwelling Units to be Served by Additional Facilities	6,000
18	Rate per Dwelling Units Associated with Additional Facilities	\$6,533.33
19	Rate per Dwelling Units Allocable to Wastewater Treatment/Disposal Facilities	\$3,449.92
Primary Transmission System:		
20	Existing Facilities [9]	\$22,445,404
21	Additional Costs Capitalized - CIP [10]	26,896,289
22	Less Anticipated Retirements [3]	(6,891,208)
23	Less Receipt of Grant Funds [4]	0
24	Total Primary Transmission Facility Costs	\$42,450,485
25	Estimated Dwelling Units Served by Existing Facilities [11]	32,000
26	Estimated Future Dwelling Units served by Transmission Facilities [11]	6,000
27	Total Estimated Dwelling Units served by Transmission Facilities [11]	38,000
28	Net Rate per Dwelling Unit of Primary Transmission Facilities	\$1,117.11
29	Total Combined Rate per Dwelling Unit After Rate Adjustment	\$4,567.03
30	Rounded Rate per Dwelling Unit	\$4,567.00
31	Cost Per Gallon	\$18.27
32	Existing Rate per Gallon	\$11.11
33	Existing Rate per Dwelling Unit	\$2,778.00
34	Proposed Increase / (Decrease)	\$1,789.00

ADF = Average Daily Flow
GPD = Gallons per Day

Footnotes continued on the following page.

Table 6
City of Leesburg, Florida
Impact Fee Study

Development of Wastewater Impact Fee

Footnotes:

- [1] Amount based on Table 1 and reflects wastewater treatment and disposal assets currently in service.
- [2] Amount derived from Table 3 and reflects the planned upgrades to the existing wastewater treatment and disposal facilities.
- [3] Amounts derived from City of Leesburg, Florida fixed asset data and reflect estimated fixed asset retirements due to the imposition of the capital improvement plan of the City which recognizes the replacement of such assets classified in the total treatment and/or transmission function.
- [4] Total cost of facilities is reduced by grants and other outside funding sources, if any, as provided by the City.
- [5] Amount reflects the maximum design capacity of the existing facilities and is shown in detail as follows:

Description	Plant Capacity
Existing Plant Capacity (MDG) (ADF)	8.000
Capacity to Be Added During Forecast Period: (MGD-ADF)	1.500
Total Capacity (MDG) (ADF)	9.500

- [6] Amount reflects the average daily flow for provided historical flow data for Fiscal Years 2019 through 2024.
- [7] Amount reflects the City's proposed level of service provided for a residential dwelling unit.
- [8] Amount derived from and reflects the planned expansions to the existing wastewater treatment and disposal facilities.
- [9] Amount based on Table 1 and reflects wastewater transmission assets currently in service.
- [10] Amount derived from Table 3 and reflects the planned upgrades to the existing wastewater transmission system.
- [11] Amount assumes transmission capacity is consistent with the existing and estimated future wastewater treatment capacity.

Table 7
City of Leesburg, Florida
Impact Fee Study

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

Line No.	Description	Residential 5/8" x 3/4" Meter		
		Water	Wastewater	Combined
<u>City of Leesburg</u>				
1	Existing Impact Fees	\$1,175.00	\$2,778.00	\$3,953.00
2	Proposed Impact Fees	\$2,039.00	\$4,567.00	\$6,606.00
<u>Neighboring Florida Utilities:</u>				
3	City of Altamonte Springs	\$600.00	\$2,255.00	\$2,855.00
4	City of Apopka	3,305.00	4,924.00	8,229.00
5	City of Casselberry	810.00	1,823.00	2,633.00
6	City of Clermont	2,836.00	4,830.00	7,666.00
7	City of Daytona Beach	1,736.00	2,814.00	4,550.00
8	City of DeLand	2,580.00	5,257.00	7,837.00
9	City of Edgewater	1,920.00	4,460.00	6,380.00
10	City of Eustis	854.00	2,668.00	3,522.00
11	City of Lake Mary	1,010.00	3,610.00	4,620.00
12	City of Maitland	1,035.00	4,320.00	5,355.00
13	City of Mount Dora	1,340.00	7,975.00	9,315.00
14	City of Ocala	823.00	3,148.00	3,971.00
15	City of Ocoee	2,633.00	7,811.00	10,444.00
16	City of Orange City	1,600.00	3,100.00	4,700.00
17	City of Orlando / O.U.C.	2,070.00	2,537.50	4,607.50
18	City of Sanford	1,343.00	3,025.00	4,368.00
19	City of Tavares	1,849.00	3,475.00	5,324.00
20	City of Umatilla	2,174.51	3,204.04	5,378.55
21	Orange County	2,790.00	5,270.00	8,060.00
22	Seminole County	2,574.00	3,175.00	5,749.00
23	<u>Neighboring Florida Utilities' Average</u>	\$1,794.13	\$3,984.08	\$5,778.20
24	Minimum	\$600.00	\$1,823.00	\$2,633.00
25	Maximum	\$3,305.00	\$7,975.00	\$10,444.00

[1] Unless otherwise noted, amounts shown reflect capital Impact Fees as of May 2025. This comparison is intended to show comparable charges for similar service for comparison purposes only.

APPENDIX A

The 2024 Florida Statutes (including 2025 Special Session C)

Title XI

COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS

Chapter 163

INTERGOVERNMENTAL PROGRAMS

[View Entire Chapter](#)

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—

(1) This section may be cited as the “Florida Impact Fee Act.”

(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

(3) For purposes of this section, the term:

(a) “Infrastructure” means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. The term also includes a fire department vehicle, an emergency medical service vehicle, a sheriff’s office vehicle, a police department vehicle, a school bus as defined in s. 1006.25, and the equipment necessary to outfit the vehicle or bus for its official use. For independent special fire control districts, the term includes new facilities as defined in s. 191.009(4).

(b) “Public facilities” has the same meaning as in s. 163.3164 and includes emergency medical, fire, and law enforcement facilities.

(4) At a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must:

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- (a) Ensure that the calculation of the impact fee is based on a study using the most recent and localized data available within 4 years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.
 - (b) Provide for accounting and reporting of impact fee collections and expenditures and account for the revenues and expenditures of such impact fee in a separate accounting fund.
 - (c) Limit administrative charges for the collection of impact fees to actual costs.
 - (d) Provide notice at least 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A local government is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of a new or increased impact fee.
 - (e) Ensure that collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.
 - (f) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.
 - (g) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.
 - (h) Specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.
 - (i) Ensure that revenues generated by the impact fee are not used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.
- (5)(a) Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district that requires any improvement or contribution must credit against the collection of the impact fee any contribution, whether identified in a development order, proportionate share agreement, or any form of exaction related to public facilities or infrastructure, including monetary contributions, land dedication, site planning and design, or construction. Any contribution must be applied on a dollar-for-dollar basis at fair market value to reduce any impact fee collected for the general category or class of public facilities or infrastructure for which the contribution was made.

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- (b) If a local government or special district does not charge and collect an impact fee for the general category or class of public facilities or infrastructure contributed, a credit may not be applied under paragraph (a).
- (6) A local government, school district, or special district may increase an impact fee only as provided in this subsection.
- (a) An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fees which complies with this section.
- (b) An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.
- (c) An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.
- (d) An impact fee increase may not exceed 50 percent of the current impact fee rate.
- (e) An impact fee may not be increased more than once every 4 years.
- (f) An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.
- (g) A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under paragraph (b), paragraph (c), paragraph (d), or paragraph (e) by establishing the need for such increase in full compliance with the requirements of subsection (4), provided the following criteria are met:
1. A demonstrated-need study justifying any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations.
 2. The local government jurisdiction has held not less than two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the phase-in limitations set forth in paragraph (b), paragraph (c), paragraph (d), or paragraph (e).
 3. The impact fee increase ordinance is approved by at least a two-thirds vote of the governing body.
- (h) This subsection operates retroactively to January 1, 2021.
- (7) If an impact fee is increased, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the

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increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. If a local government adopts an alternative transportation system pursuant to s. 163.3180(5)(i), the holder of any transportation or road impact fee credits granted under s. 163.3180 or s. 380.06 or otherwise that were in existence before the adoption of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established.

(8) A local government, school district, or special district must submit with its annual financial report required under s. 218.32 or its financial audit report required under s. 218.39 a separate affidavit signed by its chief financial officer or, if there is no chief financial officer, its executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs.

(9) In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

(10) Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction and which receives benefits from the improvement or contribution that generated the credits. This subsection applies to all impact fee credits regardless of whether the credits were established before or after June 4, 2021.

(11) A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

(12) This section does not apply to water and sewer connection fees.

(13) In addition to the items that must be reported in the annual financial reports under s. 218.32, a local government, school district, or special district must report all of the following information on all impact fees charged:

(a) The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools.

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- (b) The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage.
- (c) The amount assessed for each purpose and for each type of dwelling.
- (d) The total amount of impact fees charged by type of dwelling.
- (e) Each exception and waiver provided for construction or development of housing that is affordable.

History.—s. 9, ch. 2006-218; s. 1, ch. 2009-49; s. 5, ch. 2009-96; s. 5, ch. 2011-14; s. 1, ch. 2011-149; s. 1, ch. 2019-106; s. 5, ch. 2019-165; s. 5, ch. 2020-27; s. 1, ch. 2020-58; ss. 1, 2, ch. 2021-63; s. 3, ch. 2024-266.

APPENDIX B

ENROLLED
2025 Legislature

CS for SB 1080, 2nd Engrossed

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1
2 An act relating to local government land regulation;
3 amending s. 125.022, F.S.; requiring counties to
4 specify minimum information necessary for certain
5 applications; revising timeframes for processing
6 applications for approval of development permits or
7 development orders; defining the term "substantive
8 change"; providing refund parameters in situations
9 where the county fails to meet certain timeframes;
10 providing exceptions; amending s. 163.3180, F.S.;
11 prohibiting a school district from collecting,
12 charging, or imposing certain fees unless they meet
13 certain requirements; providing a standard of review
14 for actions challenging such fees; amending s. 553.80,
15 F.S.; specifying certain purposes for which local
16 governments may use certain fees to carry out
17 activities relating to obtaining or finalizing a
18 building permit; amending s. 163.31801, F.S.; revising
19 the voting threshold required for approval of certain
20 impact fee increase ordinances by local governments,
21 school districts, and special districts; requiring
22 that certain impact fee increases be implemented in
23 specified increments; prohibiting a local government
24 from increasing an impact fee rate beyond certain
25 phase-in limitations under certain circumstances;
26 deleting retroactive applicability; amending s.
27 163.3184, F.S.; providing that if comprehensive plan
28 amendments are not adopted at a specified hearing,
29 such amendments must be formally adopted within a

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30 certain time period or they are deemed withdrawn;
31 increasing the time period within which comprehensive
32 plan amendments must be transmitted; amending s.
33 166.033, F.S.; requiring municipalities to specify
34 minimum information necessary for certain
35 applications; revising timeframes for processing
36 applications for approval of development permits or
37 development orders; defining the term "substantive
38 change"; providing refund parameters in situations
39 where the municipality fails to meet certain
40 timeframes; providing exceptions; providing effective
41 dates.

42
43 Be It Enacted by the Legislature of the State of Florida:

44
45 Section 1. Section 125.022, Florida Statutes, is amended to
46 read:

47 125.022 Development permits and orders.—

48 (1) A county shall specify in writing the minimum
49 information that must be submitted in an application for a
50 zoning approval, rezoning approval, subdivision approval,
51 certification, special exception, or variance. A county shall
52 make the minimum information available for inspection and
53 copying at the location where the county receives applications
54 for development permits and orders, provide the information to
55 the applicant at a preapplication meeting, or post the
56 information on the county's website.

57 (2) Within 5 business days after receiving an application
58 for approval of a development permit or development order, a

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59 county shall confirm receipt of the application using contact
60 information provided by the applicant. Within 30 days after
61 receiving an application for approval of a development permit or
62 development order, a county must review the application for
63 completeness and issue a written notification to the applicant
64 ~~letter~~ indicating that all required information is submitted or
65 specify in writing ~~specifying~~ with particularity any areas that
66 are deficient. If the application is deficient, the applicant
67 has 30 days to address the deficiencies by submitting the
68 required additional information. For applications that do not
69 require final action through a quasi-judicial hearing or a
70 public hearing, the county must approve, approve with
71 conditions, or deny the application for a development permit or
72 development order within 120 days after the county has deemed
73 the application complete., ~~or 180 days~~ For applications that
74 require final action through a quasi-judicial hearing or a
75 public hearing, the county must approve, approve with
76 conditions, or deny the application for a development permit or
77 development order within 180 days after the county has deemed
78 the application complete. Both parties may agree in writing or
79 in a public meeting or hearing ~~to a reasonable request for an~~
80 extension of time, particularly in the event of a force majeure
81 or other extraordinary circumstance. An approval, approval with
82 conditions, or denial of the application for a development
83 permit or development order must include written findings
84 supporting the county's decision. The timeframes contained in
85 this subsection do not apply in an area of critical state
86 concern, as designated in s. 380.0552. The timeframes contained
87 in this subsection restart if an applicant makes a substantive

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88 change to the application. As used in this subsection, the term
89 "substantive change" means an applicant-initiated change of 15
90 percent or more in the proposed density, intensity, or square
91 footage of a parcel.

92 (3) (a) ~~(2) (a)~~ When reviewing an application for a
93 development permit or development order that is certified by a
94 professional listed in s. 403.0877, a county may not request
95 additional information from the applicant more than three times,
96 unless the applicant waives the limitation in writing.

97 (b) If a county makes a request for additional information
98 and the applicant submits the required additional information
99 within 30 days after receiving the request, the county must
100 review the application for completeness and issue a letter
101 indicating that all required information has been submitted or
102 specify with particularity any areas that are deficient within
103 30 days after receiving the additional information.

104 (c) If a county makes a second request for additional
105 information and the applicant submits the required additional
106 information within 30 days after receiving the request, the
107 county must review the application for completeness and issue a
108 letter indicating that all required information has been
109 submitted or specify with particularity any areas that are
110 deficient within 10 days after receiving the additional
111 information.

112 (d) Before a third request for additional information, the
113 applicant must be offered a meeting to attempt to resolve
114 outstanding issues. If a county makes a third request for
115 additional information and the applicant submits the required
116 additional information within 30 days after receiving the

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request, the county must deem the application complete within 10 days after receiving the additional information or proceed to process the application for approval or denial unless the applicant waived the county's limitation in writing as described in paragraph (a).

(e) Except as provided in subsection (7) ~~(5)~~, if the applicant believes the request for additional information is not authorized by ordinance, rule, statute, or other legal authority, the county, at the applicant's request, shall proceed to process the application for approval or denial.

(4) A county must issue a refund to an applicant equal to:

(a) Ten percent of the application fee if the county fails to issue written notification of completeness or written specification of areas of deficiency within 30 days after receiving the application.

(b) Ten percent of the application fee if the county fails to issue a written notification of completeness or written specification of areas of deficiency within 30 days after receiving the additional information pursuant to paragraph (3) (b).

(c) Twenty percent of the application fee if the county fails to issue a written notification of completeness or written specification of areas of deficiency within 10 days after receiving the additional information pursuant to paragraph (3) (c).

(d) Fifty percent of the application fee if the county fails to approve, approves with conditions, or denies the application within 30 days after conclusion of the 120-day or 180-day timeframe specified in subsection (2).

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146 (e) One hundred percent of the application fee if the
147 county fails to approve, approves with conditions, or denies an
148 application 31 days or more after conclusion of the 120-day or
149 180-day timeframe specified in subsection (2).

150
151 A county is not required to issue a refund if the applicant and
152 the county agree to an extension of time, the delay is caused by
153 the applicant, or the delay is attributable to a force majeure
154 or other extraordinary circumstance.

155 (5)~~(3)~~ When a county denies an application for a
156 development permit or development order, the county shall give
157 written notice to the applicant. The notice must include a
158 citation to the applicable portions of an ordinance, rule,
159 statute, or other legal authority for the denial of the permit
160 or order.

161 (6)~~(4)~~ As used in this section, the terms "development
162 permit" and "development order" have the same meaning as in s.
163 163.3164, but do not include building permits.

164 (7)~~(5)~~ For any development permit application filed with
165 the county after July 1, 2012, a county may not require as a
166 condition of processing or issuing a development permit or
167 development order that an applicant obtain a permit or approval
168 from any state or federal agency unless the agency has issued a
169 final agency action that denies the federal or state permit
170 before the county action on the local development permit.

171 (8)~~(6)~~ Issuance of a development permit or development
172 order by a county does not in any way create any rights on the
173 part of the applicant to obtain a permit from a state or federal
174 agency and does not create any liability on the part of the

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175 county for issuance of the permit if the applicant fails to
176 obtain requisite approvals or fulfill the obligations imposed by
177 a state or federal agency or undertakes actions that result in a
178 violation of state or federal law. A county shall attach such a
179 disclaimer to the issuance of a development permit and shall
180 include a permit condition that all other applicable state or
181 federal permits be obtained before commencement of the
182 development.

183 (9)~~(7)~~ This section does not prohibit a county from
184 providing information to an applicant regarding what other state
185 or federal permits may apply.

186 Section 2. Present paragraph (j) of subsection (6) of
187 section 163.3180, Florida Statutes, is redesignated as paragraph
188 (k), and a new paragraph (j) is added to that subsection, to
189 read:

190 163.3180 Concurrency.—

191 (6)

192 (j) A school district may not collect, charge, or impose
193 any alternative fee in lieu of an impact fee to mitigate the
194 impact of development on educational facilities unless such fee
195 meets the requirements of s. 163.3180(4)(f) and (g). In any
196 action challenging a fee under this paragraph, the school
197 district has the burden of proving by a preponderance of the
198 evidence that the imposition and amount of the fee meet the
199 requirements of state legal precedent.

200 Section 3. Paragraph (a) of subsection (7) of section
201 553.80, Florida Statutes, is amended to read:

202 553.80 Enforcement.—

203 (7) (a) The governing bodies of local governments may

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204 provide a schedule of reasonable fees, as authorized by s.
205 125.56(2) or s. 166.222 and this section, for enforcing this
206 part. These fees, and any fines or investment earnings related
207 to the fees, may only be used for carrying out the local
208 government's responsibilities in enforcing the Florida Building
209 Code, including, but not limited to, any process or enforcement
210 related to obtaining or finalizing a building permit. When
211 providing a schedule of reasonable fees, the total estimated
212 annual revenue derived from fees, and the fines and investment
213 earnings related to the fees, may not exceed the total estimated
214 annual costs of allowable activities. Any unexpended balances
215 must be carried forward to future years for allowable activities
216 or must be refunded at the discretion of the local government. A
217 local government may not carry forward an amount exceeding the
218 average of its operating budget for enforcing the Florida
219 Building Code for the previous 4 fiscal years. For purposes of
220 this subsection, the term "operating budget" does not include
221 reserve amounts. Any amount exceeding this limit must be used as
222 authorized in subparagraph 2. However, a local government that
223 established, as of January 1, 2019, a Building Inspections Fund
224 Advisory Board consisting of five members from the construction
225 stakeholder community and carries an unexpended balance in
226 excess of the average of its operating budget for the previous 4
227 fiscal years may continue to carry such excess funds forward
228 upon the recommendation of the advisory board. The basis for a
229 fee structure for allowable activities must relate to the level
230 of service provided by the local government and must include
231 consideration for refunding fees due to reduced services based
232 on services provided as prescribed by s. 553.791, but not

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provided by the local government. Fees charged must be consistently applied.

1. As used in this subsection, the phrase "enforcing the Florida Building Code" includes the direct costs and reasonable indirect costs associated with review of building plans, building inspections, reinspections, and building permit processing; building code enforcement; and fire inspections associated with new construction. The phrase may also include training costs associated with the enforcement of the Florida Building Code and enforcement action pertaining to unlicensed contractor activity to the extent not funded by other user fees.

2. A local government must use any excess funds that it is prohibited from carrying forward to rebate and reduce fees, to upgrade technology hardware and software systems to enhance service delivery, to pay for the construction of a building or structure that houses a local government's building code enforcement agency, or for training programs for building officials, inspectors, or plans examiners associated with the enforcement of the Florida Building Code. Excess funds used to construct such a building or structure must be designated for such purpose by the local government and may not be carried forward for more than 4 consecutive years. An owner or builder who has a valid building permit issued by a local government for a fee, or an association of owners or builders located in the state that has members with valid building permits issued by a local government for a fee, may bring a civil action against the local government that issued the permit for a fee to enforce this subparagraph.

3. The following activities may not be funded with fees

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adopted for enforcing the Florida Building Code:

a. Planning and zoning or other general government activities not related to obtaining a building permit.

b. Inspections of public buildings for a reduced fee or no fee.

c. Public information requests, community functions, boards, and any program not directly related to enforcement of the Florida Building Code.

d. Enforcement and implementation of any other local ordinance, excluding validly adopted local amendments to the Florida Building Code and excluding any local ordinance directly related to enforcing the Florida Building Code as defined in subparagraph 1.

4. A local government must use recognized management, accounting, and oversight practices to ensure that fees, fines, and investment earnings generated under this subsection are maintained and allocated or used solely for the purposes described in subparagraph 1.

5. The local enforcement agency, independent district, or special district may not require at any time, including at the time of application for a permit, the payment of any additional fees, charges, or expenses associated with:

a. Providing proof of licensure under chapter 489;

b. Recording or filing a license issued under this chapter;

c. Providing, recording, or filing evidence of workers' compensation insurance coverage as required by chapter 440; or

d. Charging surcharges or other similar fees not directly related to enforcing the Florida Building Code.

Section 4. Effective January 1, 2026, paragraphs (g) and

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(h) of subsection (6) of section 163.31801, Florida Statutes,
are amended to read:

163.31801 Impact fees; short title; intent; minimum
requirements; audits; challenges.—

(6) A local government, school district, or special
district may increase an impact fee only as provided in this
subsection.

(g)1. A local government, school district, or special
district may increase an impact fee rate beyond the phase-in
limitations established under paragraph (b), paragraph (c),
paragraph (d), or paragraph (e) by establishing the need for
such increase in full compliance with the requirements of
subsection (4), provided the following criteria are met:

a.1. A demonstrated-need study justifying any increase in
excess of those authorized in paragraph (b), paragraph (c),
paragraph (d), or paragraph (e) has been completed within the 12
months before the adoption of the impact fee increase and
expressly demonstrates the extraordinary circumstances
necessitating the need to exceed the phase-in limitations.

b.2. The local government jurisdiction has held at least
~~not less than~~ two publicly noticed workshops dedicated to the
extraordinary circumstances necessitating the need to exceed the
phase-in limitations set forth in paragraph (b), paragraph (c),
paragraph (d), or paragraph (e).

c.3. The impact fee increase ordinance is approved by ~~at~~
~~least~~ a unanimous ~~two-thirds~~ vote of the governing body.

2. An impact fee increase approved under this paragraph
must be implemented in at least two but not more than four equal
annual increments beginning with the date on which the impact

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fee increase ordinance is adopted.

3. A local government may not increase an impact fee rate beyond the phase-in limitations under this paragraph if the local government has not increased the impact fee within the past 5 years. Any year in which the local government is prohibited from increasing an impact fee because the jurisdiction is in a hurricane disaster area is not included in the 5-year period.

~~(h) This subsection operates retroactively to January 1, 2021.~~

Section 5. Paragraphs (b) and (c) of subsection (3) of section 163.3184, Florida Statutes, are amended to read:

163.3184 Process for adoption of comprehensive plan or plan amendment.—

(3) EXPEDITED STATE REVIEW PROCESS FOR ADOPTION OF COMPREHENSIVE PLAN AMENDMENTS.—

(b)1. If a plan amendment or amendments are adopted, the local government, after the initial public hearing held pursuant to subsection (11), shall transmit, within 10 working days after the date of adoption, the amendment or amendments and appropriate supporting data and analyses to the reviewing agencies. The local governing body shall also transmit a copy of the amendments and supporting data and analyses to any other local government or governmental agency that has filed a written request with the governing body.

2. The reviewing agencies and any other local government or governmental agency specified in subparagraph 1. may provide comments regarding the amendment or amendments to the local government. State agencies shall only comment on important state

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resources and facilities that will be adversely impacted by the amendment if adopted. Comments provided by state agencies shall state with specificity how the plan amendment will adversely impact an important state resource or facility and shall identify measures the local government may take to eliminate, reduce, or mitigate the adverse impacts. Such comments, if not resolved, may result in a challenge by the state land planning agency to the plan amendment. Agencies and local governments must transmit their comments to the affected local government such that they are received by the local government not later than 30 days after the date on which the agency or government received the amendment or amendments. Reviewing agencies shall also send a copy of their comments to the state land planning agency.

3. Comments to the local government from a regional planning council, county, or municipality shall be limited as follows:

a. The regional planning council review and comments shall be limited to adverse effects on regional resources or facilities identified in the strategic regional policy plan and extrajurisdictional impacts that would be inconsistent with the comprehensive plan of any affected local government within the region. A regional planning council may not review and comment on a proposed comprehensive plan amendment prepared by such council unless the plan amendment has been changed by the local government subsequent to the preparation of the plan amendment by the regional planning council.

b. County comments shall be in the context of the relationship and effect of the proposed plan amendments on the

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county plan.

c. Municipal comments shall be in the context of the relationship and effect of the proposed plan amendments on the municipal plan.

d. Military installation comments shall be provided in accordance with s. 163.3175.

4. Comments to the local government from state agencies shall be limited to the following subjects as they relate to important state resources and facilities that will be adversely impacted by the amendment if adopted:

a. The Department of Environmental Protection shall limit its comments to the subjects of air and water pollution; wetlands and other surface waters of the state; federal and state-owned lands and interest in lands, including state parks, greenways and trails, and conservation easements; solid waste; water and wastewater treatment; and the Everglades ecosystem restoration.

b. The Department of State shall limit its comments to the subjects of historic and archaeological resources.

c. The Department of Transportation shall limit its comments to issues within the agency's jurisdiction as it relates to transportation resources and facilities of state importance.

d. The Fish and Wildlife Conservation Commission shall limit its comments to subjects relating to fish and wildlife habitat and listed species and their habitat.

e. The Department of Agriculture and Consumer Services shall limit its comments to the subjects of agriculture, forestry, and aquaculture issues.

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f. The Department of Education shall limit its comments to the subject of public school facilities.

g. The appropriate water management district shall limit its comments to flood protection and floodplain management, wetlands and other surface waters, and regional water supply.

h. The state land planning agency shall limit its comments to important state resources and facilities outside the jurisdiction of other commenting state agencies and may include comments on countervailing planning policies and objectives served by the plan amendment that should be balanced against potential adverse impacts to important state resources and facilities.

(c)1. The local government shall hold a second public hearing, which shall be a hearing on whether to adopt one or more comprehensive plan amendments pursuant to subsection (11). If the local government fails, within 180 days after receipt of agency comments, to hold the second public hearing, ~~and to adopt the comprehensive plan amendments,~~ the amendments are deemed withdrawn unless extended by agreement with notice to the state land planning agency and any affected person that provided comments on the amendment. If the amendments are not adopted at the second public hearing, the amendments shall be formally adopted by the local government within 180 days after the second public hearing is held or the amendments are deemed withdrawn ~~The 180-day limitation does not apply to amendments processed pursuant to s. 380.06.~~

2. All comprehensive plan amendments adopted by the governing body, along with the supporting data and analysis, shall be transmitted within 30 ~~10~~ working days after the final

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adoption hearing to the state land planning agency and any other agency or local government that provided timely comments under subparagraph (b)2. If the local government fails to transmit the comprehensive plan amendments within 30 ~~40~~ working days after the final adoption hearing, the amendments are deemed withdrawn.

3. The state land planning agency shall notify the local government of any deficiencies within 5 working days after receipt of an amendment package. For purposes of completeness, an amendment shall be deemed complete if it contains a full, executed copy of:

a. The adoption ordinance or ordinances;

b. In the case of a text amendment, the amended language in legislative format with new words inserted in the text underlined, and words deleted stricken with hyphens;

c. In the case of a future land use map amendment, the future land use map clearly depicting the parcel, its existing future land use designation, and its adopted designation; and

d. Any data and analyses the local government deems appropriate.

4. An amendment adopted under this paragraph does not become effective until 31 days after the state land planning agency notifies the local government that the plan amendment package is complete. If timely challenged, an amendment does not become effective until the state land planning agency or the Administration Commission enters a final order determining the adopted amendment to be in compliance.

Section 6. Section 166.033, Florida Statutes, is amended to read:

166.033 Development permits and orders.—

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(1) A municipality shall specify in writing the minimum information that must be submitted for an application for a zoning approval, rezoning approval, subdivision approval, certification, special exception, or variance. A municipality shall make the minimum information available for inspection and copying at the location where the municipality receives applications for development permits and orders, provide the information to the applicant at a preapplication meeting, or post the information on the municipality's website.

(2) Within 5 business days after receiving an application for approval of a development permit or development order, a municipality shall confirm receipt of the application using contact information provided by the applicant. Within 30 days after receiving an application for approval of a development permit or development order, a municipality must review the application for completeness and issue a written notification to the applicant ~~letter~~ indicating that all required information is submitted or specify in writing specifying ~~specifying~~ with particularity any areas that are deficient. If the application is deficient, the applicant has 30 days to address the deficiencies by submitting the required additional information. For applications that do not require final action through a quasi-judicial hearing or a public hearing, the municipality must approve, approve with conditions, or deny the application for a development permit or development order within 120 days after the municipality has deemed the application complete. ~~, or 180 days~~ For applications that require final action through a quasi-judicial hearing or a public hearing, the municipality must approve, approve with conditions, or deny the application for a

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development permit or development order within 180 days after
the municipality has deemed the application complete. Both
parties may agree in writing or in a public meeting or hearing
to ~~a reasonable request for~~ an extension of time, particularly
in the event of a force majeure or other extraordinary
circumstance. An approval, approval with conditions, or denial
of the application for a development permit or development order
must include written findings supporting the municipality's
decision. The timeframes contained in this subsection do not
apply in an area of critical state concern, as designated in s.
380.0552 or chapter 28-36, Florida Administrative Code. The
timeframes contained in this subsection restart if an applicant
makes a substantive change to the application. As used in this
subsection, the term "substantive change" means an applicant-
initiated change of 15 percent or more in the proposed density,
intensity, or square footage of a parcel.

~~(3) (a) (2) (a)~~ When reviewing an application for a
development permit or development order that is certified by a
professional listed in s. 403.0877, a municipality may not
request additional information from the applicant more than
three times, unless the applicant waives the limitation in
writing.

(b) If a municipality makes a request for additional
information and the applicant submits the required additional
information within 30 days after receiving the request, the
municipality must review the application for completeness and
issue a letter indicating that all required information has been
submitted or specify with particularity any areas that are
deficient within 30 days after receiving the additional

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information.

(c) If a municipality makes a second request for additional information and the applicant submits the required additional information within 30 days after receiving the request, the municipality must review the application for completeness and issue a letter indicating that all required information has been submitted or specify with particularity any areas that are deficient within 10 days after receiving the additional information.

(d) Before a third request for additional information, the applicant must be offered a meeting to attempt to resolve outstanding issues. If a municipality makes a third request for additional information and the applicant submits the required additional information within 30 days after receiving the request, the municipality must deem the application complete within 10 days after receiving the additional information or proceed to process the application for approval or denial unless the applicant waived the municipality's limitation in writing as described in paragraph (a).

(e) Except as provided in subsection (7) ~~(5)~~, if the applicant believes the request for additional information is not authorized by ordinance, rule, statute, or other legal authority, the municipality, at the applicant's request, shall proceed to process the application for approval or denial.

(4) A municipality must issue a refund to an applicant equal to:

(a) Ten percent of the application fee if the municipality fails to issue written notification of completeness or written specification of areas of deficiency within 30 days after

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receiving the application.

(b) Ten percent of the application fee if the municipality fails to issue written notification of completeness or written specification of areas of deficiency within 30 days after receiving the additional information pursuant to paragraph (3) (b) .

(c) Twenty percent of the application fee if the municipality fails to issue written notification of completeness or written specification of areas of deficiency within 10 days after receiving the additional information pursuant to paragraph (3) (c) .

(d) Fifty percent of the application fee if the municipality fails to approve, approves with conditions, or denies the application within 30 days after conclusion of the 120-day or 180-day timeframe specified in subsection (2) .

(e) One hundred percent of the application fee if the municipality fails to approve, approves with conditions, or denies an application 31 days or more after conclusion of the 120-day or 180-day timeframe specified in subsection (2) .

A municipality is not required to issue a refund if the applicant and the municipality agree to an extension of time, the delay is caused by the applicant, or the delay is attributable to a force majeure or other extraordinary circumstance.

(5) ~~(3)~~ When a municipality denies an application for a development permit or development order, the municipality shall give written notice to the applicant. The notice must include a citation to the applicable portions of an ordinance, rule,

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statute, or other legal authority for the denial of the permit or order.

(6)~~(4)~~ As used in this section, the terms "development permit" and "development order" have the same meaning as in s. 163.3164, but do not include building permits.

(7)~~(5)~~ For any development permit application filed with the municipality after July 1, 2012, a municipality may not require as a condition of processing or issuing a development permit or development order that an applicant obtain a permit or approval from any state or federal agency unless the agency has issued a final agency action that denies the federal or state permit before the municipal action on the local development permit.

(8)~~(6)~~ Issuance of a development permit or development order by a municipality does not create any right on the part of an applicant to obtain a permit from a state or federal agency and does not create any liability on the part of the municipality for issuance of the permit if the applicant fails to obtain requisite approvals or fulfill the obligations imposed by a state or federal agency or undertakes actions that result in a violation of state or federal law. A municipality shall attach such a disclaimer to the issuance of development permits and shall include a permit condition that all other applicable state or federal permits be obtained before commencement of the development.

(9)~~(7)~~ This section does not prohibit a municipality from providing information to an applicant regarding what other state or federal permits may apply.

Section 7. Except as otherwise expressly provided in this

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610 act, this act shall take effect October 1, 2025.

Appendix C
City of Leoville, Florida
Impact Fee Study

Fixed Asset Data and Asset Fundamentation

Line	Description	Reference	ID	Type	Status	Asset Info	Group	Sub Account	Group/Sub	Asset Control Description	Asset Control	Date Acquired	Asset Initial Cost	Adjustments	Adjusted Cost	Albuc. Code	Water					Wastewater			Other Plant				
																	Supply	Treatment	Transmission	Effl. Recl. Transmission	Distribution	Effl. Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl. Recl. Transmission	Collection	General	
UTILITY SYSTEM FIXED ASSETS																													
1	Lake Pointe Area Booster Stati	1	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	9/30/1997		\$500	\$0	\$500	W-Lines-Weight		\$0	\$0	\$200	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Pringle Well Site North	2	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	9/30/1997		\$5,000	\$0	\$5,000	W-Supply		\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Pringle Well Site South	3	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	9/30/1997		\$5,000	\$0	\$5,000	W-Weight		\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Land	4	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	9/30/1997		\$35,926	\$0	\$35,926	W-Weight		\$35,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Sec 26-19-24	5	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	10/1/2002		\$23,240	\$0	\$23,240	W-Lines-Weight		\$23,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Sec 26-19-24	6	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	10/1/2002		\$3,477	\$0	\$3,477	W-Lines-Weight		\$3,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Plantation	7	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	7/31/2006		\$146,678	\$0	\$146,678	W-Weight		\$146,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Tree Trunk land	8	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	9/30/2007		\$1,532	\$0	\$1,532	General		\$1,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Tree Trunk Bldg Demolition	9	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	12/31/2010		\$10,225	\$0	\$10,225	General		\$10,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Plantation Land Transfer	10	Individual	Active	W	303	W-303	LAND & LAND RIGHTS	Land	9/30/2015		\$17,091	\$0	\$17,091	W-Weight		\$17,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Warehouse	11	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1998		\$22,618	\$0	\$22,618	W-Weight		\$22,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	General buildings	12	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1944		\$12,032	\$0	\$12,032	W-Weight		\$12,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Vehicle Storage	13	Individual	Fully Depreciated	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1983		\$24,784	\$0	\$24,784	W-Weight		\$24,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Vehicle Storage Roof Addition	14	Individual	Fully Depreciated	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1987		\$4,701	\$0	\$4,701	W-Weight		\$4,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Office & Conference room equipm	15	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1992		\$3,372	\$0	\$3,372	W-Weight		\$3,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Storage area roof	16	Individual	Fully Depreciated	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1994		\$12,375	\$0	\$12,375	W-Weight		\$12,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Warehouse alteration	17	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1977		\$22,618	\$0	\$22,618	W-Weight		\$22,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Warehouse roof repairs 8815	18	Individual	Fully Depreciated	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1988		\$7,494	\$0	\$7,494	W-Weight		\$7,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Storage Mgr Material	19	Individual	Fully Depreciated	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1993		\$5,683	\$0	\$5,683	W-Weight		\$5,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Warehouse Addition - W/ry Shed	20	Individual	Fully Depreciated	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1977		\$41,165	\$0	\$41,165	W-Weight		\$41,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Storage Shed covered	21	Individual	Fully Depreciated	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1989		\$10,500	\$0	\$10,500	W-Weight		\$10,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Water Plant Roof Coating/Repair	22	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	8/27/2002		\$7,800	\$0	\$7,800	W-Weight		\$7,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ESR Building	23	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	10/1/2002		\$41,126	\$0	\$41,126	W-Weight		\$41,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Aluminum Pump House Airport	24	Individual	Fully Depreciated	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	12/29/2003		\$9,590	\$0	\$9,590	W-Weight		\$9,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WWTP Ops Building	25	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2007		\$49,879	\$0	\$49,879	W-Weight		\$49,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Rehab College St	26	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	11/29/2001		\$11,501	\$0	\$11,501	W-Weight		\$11,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Rehab College St	27	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	12/29/2003		\$12,159	\$0	\$12,159	W-Weight		\$12,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Hydroponic Tank Replacement	28	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	4/10/2009		\$8,525	\$0	\$8,525	W-Weight		\$8,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Rehab LA Square Mid WWTP	29	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	7/19/2009		\$128,089	\$0	\$128,089	W-Weight		\$128,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Turnpike Facility	30	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2010		\$2,364,926	\$0	\$2,364,926	RW-Lines-Weight		\$2,364,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Royal Highlands WTP	31	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2010		\$1,199,053	\$0	\$1,199,053	W-Weight		\$1,199,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Roof Proj-6th St Eau-Side Bldg	32	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	2/25/2011		\$15,671	\$0	\$15,671	W-Weight		\$15,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Plantation WTP Improvements	33	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	7/20/2007		\$786,738	\$0	\$786,738	W-Weight		\$786,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Plantation WTP Expansion	34	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	12/14/2016		\$3,844,107	\$0	\$3,844,107	W-Weight		\$3,844,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Capital Loss FY 10 & Prior Yrs	35	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	4/12/01		\$6,852	\$0	\$6,852	General		\$6,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Main Waterover Roof Replacement	36	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	5/25/2018		\$9,842	\$0	\$9,842	W-Weight		\$9,842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Roof Replac @ 273 S 5TH Street	37	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	8/29/2018		\$8,769	\$0	\$8,769	W-Weight		\$8,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Memo Street Bldg 952 E Main	38	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	5/31/2022		\$73,616	\$0	\$73,616	W-Weight		\$73,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Elevated Tower Wadsworth-Airport	39	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	1/18/2022		\$6,113	\$0	\$6,113	W-Weight		\$6,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Elevated Tower Wadsworth-Airport	40	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	1/18/2022		\$6,113	\$0	\$6,113	W-Weight		\$6,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	Elevated Tower Wadsworth-Newell	41	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	1/18/2022		\$6,113	\$0	\$6,113	W-Weight		\$6,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Elevated Tower Wadsworth-Newell	42	Individual	Active	W	304	W-304	STRUCTURES & IMPROVEMENTS	Buildings	1/18/2022		\$6,113	\$0	\$6,113	W-Weight		\$6,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	Electric Gas (Gas/Water)	43	Individual	Fully Depreciated	W	304	W-304	IMPROVEMENTS OTHER THAN BUILDINGS	Improvements Other	1/12/1999		\$9,917	\$0	\$9,917	W-Weight		\$9,917	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	Parking Lot Gas/Water Dept	44	Individual	Fully Depreciated	W	304	W-304	IMPROVEMENTS OTHER THAN BUILDINGS	Improvements Other	9/29/2000		\$11,235	\$0	\$11,235	W-Weight		\$11,235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	Rehab Gas/Water Plant	45	Individual	Fully Depreciated	W	304	W-304	IMPROVEMENTS OTHER THAN BUILDINGS	Improvements Other	9/30/2000		\$9,202	\$																

Appendix C
City of Louisville, Florida
Impact Fee Study

Fixed Asset Data and Asset Fundamentation

Line ID	Reference ID	Asset Info	ID	Type	Status	Group	Sub Account	Group/Sub	Asset Control Description	Asset Control	Date Acquired	Asset Installed Cost	Adjustments	Adjusted Cost	Albo. Code	Water				Wastewater				Other Plant		
																Supply	Treatment	Transmission	Effl. Recl. Transmission	Distribution	Effl. Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl. Recl. Treatment	Transmission
251	8" HIGH DENSITY POLYETHYLENE	251	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	9/2/2005		3,383		3,383	W-Lines-Weight	0	0	1,354	0	2,029	0	0	0	0	0	0
252	8" MAIN - PVC, C900	252	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	9/11/2007		1,081,971		1,081,971	W-Lines-Weight	0	0	433,038	0	648,932	0	0	0	0	0	0
253	Main Line Tap 12"x12" PVC	253	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	9/30/2008		43,937		43,937	W-Lines-Weight	0	0	17,585	0	26,352	0	0	0	0	0	0
254	2" MAIN - PVC, C900	254	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	9/30/2008		6,563		6,563	W-Lines-Weight	0	0	2,640	0	3,923	0	0	0	0	0	0
255	24" MAIN - DUCTILE IRON	255	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/3/2010		164,389		164,389	W-Lines-Weight	0	0	65,793	0	98,595	0	0	0	0	0	0
256	12" MAIN - PVC, C900	256	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/17/2010		330,992		330,992	W-Lines-Weight	0	0	132,473	0	198,519	0	0	0	0	0	0
257	10" MAIN - PVC, C900	257	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/12/2010		659,148		659,148	W-Lines-Weight	0	0	263,813	0	395,335	0	0	0	0	0	0
258	12" MAIN, DUCTILE IRON	258	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	9/15/2010		160,211		160,211	W-Lines-Weight	0	0	67,323	0	100,888	0	0	0	0	0	0
259	8" MAIN - PVC, C900	259	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/3/2010		20,346		20,346	W-Lines-Weight	0	0	8,143	0	12,203	0	0	0	0	0	0
260	8" MAIN - PVC, C900	260	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	9/14/2011		22,480		22,480	W-Lines-Weight	0	0	8,997	0	13,483	0	0	0	0	0	0
261	10" MAIN, DUCTILE IRON	261	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		150,247		150,247	W-Lines-Weight	0	0	60,134	0	90,114	0	0	0	0	0	0
262	2" MAIN - PVC, C900	262	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		8,429		8,429	W-Lines-Weight	0	0	3,374	0	5,056	0	0	0	0	0	0
263	24" MAIN - DUCTILE IRON	263	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		450,712		450,712	W-Lines-Weight	0	0	180,389	0	270,323	0	0	0	0	0	0
264	6" MAIN - PVC, C900	264	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		25,288		25,288	W-Lines-Weight	0	0	10,121	0	15,167	0	0	0	0	0	0
265	10" MAIN - DUCTILE IRON	265	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		107,941		107,941	W-Lines-Weight	0	0	43,201	0	64,740	0	0	0	0	0	0
266	8" MAIN - PVC, C900	266	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		233,222		233,222	W-Lines-Weight	0	0	94,143	0	141,079	0	0	0	0	0	0
267	8" MAIN - DUCTILE IRON	267	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		233,222		233,222	W-Lines-Weight	0	0	94,143	0	141,079	0	0	0	0	0	0
268	8" MAIN - DUCTILE IRON	268	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		8,429		8,429	W-Lines-Weight	0	0	3,374	0	5,056	0	0	0	0	0	0
269	6" MAIN - DUCTILE IRON	269	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		233,222		233,222	W-Lines-Weight	0	0	94,143	0	141,079	0	0	0	0	0	0
270	12" MAIN, DUCTILE IRON	270	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		2,058,193		2,058,193	W-Lines-Weight	0	0	823,752	0	1,234,440	0	0	0	0	0	0
271	12" MAIN, DUCTILE IRON	271	Mass	Active	W	331	W-331	TRANSMISSION & DIST MAINS	Improvements Other 1	8/31/2013		21,074		21,074	W-Lines-Weight	0	0	8,434	0	12,639	0	0	0	0	0	0
272	Plantation Services	272	Individual	Active	W	333	W-333	SERVICES	Improvements Other 1	7/31/2006		990,400		990,400	W-Trust	590,400	0	0	0	0	0	0	0	0	0	0
273	Water Service 12"x8"	273	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	12/18/1998		2,855		2,855	W-Lines-Weight	0	0	1,142	0	1,712	0	0	0	0	0	0
274	Water Service 12"x8"	274	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	12/18/1998		4,245		4,245	W-Lines-Weight	0	0	1,699	0	2,546	0	0	0	0	0	0
275	1"x2" - 12" Service	275	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	9/30/2000		752,470		752,470	W-Lines-Weight	0	0	293,157	0	459,313	0	0	0	0	0	0
276	Water Service 8"x8"	276	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	12/18/1998		8,911		8,911	W-Lines-Weight	0	0	3,575	0	5,335	0	0	0	0	0	0
277	Water Service 8"x8"	277	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	9/30/2000		38,486		38,486	W-Lines-Weight	0	0	15,403	0	23,083	0	0	0	0	0	0
278	2"x4" - 12" Service	278	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	9/30/2000		63,207		63,207	W-Lines-Weight	0	0	24,098	0	39,109	0	0	0	0	0	0
279	Water Service 8"x8"	279	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	9/30/2000		47,542		47,542	W-Lines-Weight	0	0	19,028	0	28,515	0	0	0	0	0	0
280	2" Service for 6" C900	280	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	9/30/2000		2,704		2,704	W-Lines-Weight	0	0	1,082	0	1,622	0	0	0	0	0	0
281	Water Service 10"x8"	281	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	1/19/2001		2,597		2,597	W-Lines-Weight	0	0	1,040	0	1,558	0	0	0	0	0	0
282	Water Service 12"x4"	282	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	1/29/2000		732		732	W-Lines-Weight	0	0	293	0	439	0	0	0	0	0	0
283	1" Service for 6" C900	283	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	1/29/2000		12,089		12,089	W-Lines-Weight	0	0	4,609	0	7,479	0	0	0	0	0	0
284	Water Service 6"x8"	284	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	12/27/2000		649		649	W-Lines-Weight	0	0	250	0	399	0	0	0	0	0	0
285	Water Service 12"x8"	285	Mass	Fully Depreciated	W	333	W-333	SERVICES	Improvements Other 1	1/29/2000		804		804	W-Lines-Weight	0	0	322	0	482	0	0	0	0	0	0
286	2" Service for 6" C900	286	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	1/14/2002		6,848		6,848	W-Lines-Weight	0	0	2,744	0	4,104	0	0	0	0	0	0
287	1" Service for 6" C900	287	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	2/6/2002		17,747		17,747	W-Lines-Weight	0	0	7,103	0	10,644	0	0	0	0	0	0
288	Water Service 6"x8" CI	288	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	5/1/2002		974		974	W-Lines-Weight	0	0	390	0	584	0	0	0	0	0	0
289	Comp Meter Service 6"x8"	289	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	7/26/2002		5,765		5,765	W-Lines-Weight	0	0	2,287	0	3,478	0	0	0	0	0	0
290	Comp Meter Service 12"x8"	290	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	4/22/2002		4,505		4,505	W-Lines-Weight	0	0	1,803	0	2,702	0	0	0	0	0	0
291	Fire Service 6"x8" PVC	291	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	10/18/2001		2,295		2,295	W-Lines-Weight	0	0	919	0	1,377	0	0	0	0	0	0
292	Water Service 6"x8"	292	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	9/18/2001		2,608		2,608	W-Lines-Weight	0	0	1,045	0	1,563	0	0	0	0	0	0
293	Water Service 10"x8"	293	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	9/18/2001		893		893	W-Lines-Weight	0	0	358	0	536	0	0	0	0	0	0
294	Water Service 12"x8" PVC	294	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	6/25/2004		277		277	W-Lines-Weight	0	0	111	0	166	0	0	0	0	0	0
295	Fire Service 6"x8" PVC	295	Mass	Active	W	333	W-333	SERVICES	Improvements Other 1	6/19/2006		1,256		1,256	W-Lines-Weight	0	0	503	0							

Appendix C
City of Louisville, Kentucky
Impact Fee Study

Fixed Asset Data and Asset Fundamentation

Line ID	Description	Reference ID	Type	Status	Asset Info Group	Sub Account	Group/Sub	Asset Control Description	Asset Control AC/FY Group	Date Acquired	Asset Installed Cost	Adjustments	Adjusted Cost	Asset Class Code	Water					Wastewater					Other Plant	
															Supply	Treatment	Transmission	Effl. Res. Transmission	Distribution	Effl. Res. Distribution	Fire Hydrants	Meters	Treatment	Effl. Res. Transmission	Collection	General
377	FIRE HYDRANT 4 1/2 BURY	377	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	9/5/2000	9,892	0	9,892	Hydrant	0	0	0	0	0	9,892	0	0	0	0	0	
378	FIRE HYDRANT 4 1/2 BURY	378	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/10/2001	8,769	0	8,769	Hydrant	0	0	0	0	0	8,769	0	0	0	0	0	
379	FIRE HYDRANT 4 BURY	379	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	10/18/2001	2,069	0	2,069	Hydrant	0	0	0	0	0	2,069	0	0	0	0	0	
380	4.5 FIRE HYDRANT 3 1/2 BURY	380	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/30/2001	44,889	0	44,889	Hydrant	0	0	0	0	0	44,889	0	0	0	0	0	
381	FIRE HYDRANT 4 1/2 BURY	381	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	11/8/2001	10,802	0	10,802	Hydrant	0	0	0	0	0	10,802	0	0	0	0	0	
382	FIRE HYDRANT 3 1/2 BURY	382	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	10/8/2002	1,878	0	1,878	Hydrant	0	0	0	0	0	1,878	0	0	0	0	0	
383	Fire Service P&P CI	383	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	9/26/2002	663	0	663	Hydrant	0	0	0	0	0	663	0	0	0	0	0	
384	FIRE HYDRANT 4 BURY	384	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	4/29/2004	1,007	0	1,007	Hydrant	0	0	0	0	0	1,007	0	0	0	0	0	
385	FIRE HYDRANT 3 1/2 BURY	385	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	9/10/2002	6,556	0	6,556	Hydrant	0	0	0	0	0	6,556	0	0	0	0	0	
386	1 FIRE HYDRANT 4 1/2 BURY	386	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	11/6/2003	1,176	0	1,176	Hydrant	0	0	0	0	0	1,176	0	0	0	0	0	
387	FIRE HYDRANT 2 1/2 BURY	387	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	11/13/2003	1,768	0	1,768	Hydrant	0	0	0	0	0	1,768	0	0	0	0	0	
388	FIRE HYDRANT 7	388	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	10/14/2003	1,785	0	1,785	Hydrant	0	0	0	0	0	1,785	0	0	0	0	0	
389	FIRE HYDRANT 7	389	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/18/2005	1,415	0	1,415	Hydrant	0	0	0	0	0	1,415	0	0	0	0	0	
390	FIRE HYDRANT 4 1/2 BURY	390	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/18/2005	4,765	0	4,765	Hydrant	0	0	0	0	0	4,765	0	0	0	0	0	
391	FIRE HYDRANT 3 1/2 BURY	391	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/18/2005	6,260	0	6,260	Hydrant	0	0	0	0	0	6,260	0	0	0	0	0	
392	Fire Service P&P CI	392	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	11/12/2004	2,637	0	2,637	Hydrant	0	0	0	0	0	2,637	0	0	0	0	0	
393	FIRE HYDRANT 2 1/2 BURY	393	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	11/16/2004	5,114	0	5,114	Hydrant	0	0	0	0	0	5,114	0	0	0	0	0	
394	FIRE HYDRANT 4 BURY	394	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	5/21/2005	2,612	0	2,612	Hydrant	0	0	0	0	0	2,612	0	0	0	0	0	
395	FIRE HYDRANT 4 1/2 BURY	395	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	9/22/2005	505,007	0	505,007	Hydrant	0	0	0	0	0	505,007	0	0	0	0	0	
396	FIRE HYDRANT 3 1/2 BURY	396	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/15/2002	54,279	0	54,279	Hydrant	0	0	0	0	0	54,279	0	0	0	0	0	
397	FIRE HYDRANT 5 1/2	397	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	9/30/2004	7,328	0	7,328	Hydrant	0	0	0	0	0	7,328	0	0	0	0	0	
398	HYDRANT TAP P&P CI	398	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	9/30/2008	6,400	0	6,400	Hydrant	0	0	0	0	0	6,400	0	0	0	0	0	
399	FIRE HYDRANT 3 1/2 BURY	399	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	9/11/2007	510,411	0	510,411	Hydrant	0	0	0	0	0	510,411	0	0	0	0	0	
400	FIRE HYDRANT 7	400	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/17/2005	12,256	0	12,256	Hydrant	0	0	0	0	0	12,256	0	0	0	0	0	
401	FIRE HYDRANT 2 1/2 BURY	401	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/20/2001	6,651	0	6,651	Hydrant	0	0	0	0	0	6,651	0	0	0	0	0	
402	FIRE HYDRANT 3 1/2 BURY	402	Mass	Active	W	335	W-335	HYDRANTS	Improvements Other 1	8/32/2010	8,252	0	8,252	Hydrant	0	0	0	0	0	8,252	0	0	0	0	0	
403	System equipment 1972	403	Individual	Active	W	339	W-339	OTHER PLANT & MISC EQUIP	Machinery and Equip	9/30/1972	17,397	0	17,397	General	0	0	0	0	0	17,397	0	0	0	0	0	
404	Abitrib valve Retrofit	404	Individual	Active	W	339	W-339	OTHER PLANT & MISC EQUIP	Machinery and Equip	6/15/2007	44,495	0	44,495	General	0	0	0	0	0	44,495	0	0	0	0	0	
405	Abitrib valve Retrofit	405	Individual	Active	W	339	W-339	OTHER PLANT & MISC EQUIP	Machinery and Equip	6/15/2007	38,740	0	38,740	General	0	0	0	0	0	38,740	0	0	0	0	0	
406	Resse Plant Rehab-Fibers	406	Individual	Active	W	339	W-339	OTHER PLANT & MISC EQUIP	Machinery and Equip	3/11/2016	13,545	0	13,545	General	0	0	0	0	0	13,545	0	0	0	0	0	
407	SCADA System	407	Individual	Fully Depreciated	W	340	W-340	SCADA SYSTEMS & EQUIP	Machinery and Equip	8/25/2001	540,337	0	540,337	W&S Trans.	0	278,408	0	0	0	0	278,408	0	0	0	0	
408	Maaral Drilling Machine (air)	408	Individual	Fully Depreciated	W	343	W-343	TOOLS, SHOP & GARAGE EQUIP	Machinery and Equip	7/10/2002	17,263	0	17,263	General	0	0	0	0	0	17,263	0	0	0	0	0	
409	Trench shield dig	409	Individual	Fully Depreciated	W	345	W-345	POWER OPERATED EQUIPMENT	Machinery and Equip	9/30/1999	4,395	0	4,395	General	0	0	0	0	0	4,395	0	0	0	0	0	
410	Auger Earth Dig/Weld/Powerp	410	Individual	Fully Depreciated	W	345	W-345	POWER OPERATED EQUIPMENT	Machinery and Equip	9/30/1996	26,254	0	26,254	General	0	0	0	0	0	26,254	0	0	0	0	0	
411	3" Muldig	411	Individual	Fully Depreciated	W	345	W-345	POWER OPERATED EQUIPMENT	Machinery and Equip	12/7/1999	1,801	0	1,801	General	0	0	0	0	0	1,801	0	0	0	0	0	
412	Generator 800 AMP, 250 KVA	412	Individual	Active	W	345	W-345	POWER OPERATED EQUIPMENT	Machinery and Equip	7/31/2006	150,000	0	150,000	W-Trans.	0	0	0	0	0	150,000	0	0	0	0	0	
413	HL 201 CAT 600KW Generator	413	Individual	Active	W	345	W-345	POWER OPERATED EQUIPMENT	Machinery and Equip	8/21/2005	362,636	0	362,636	W-Trans.	0	0	0	0	0	362,636	0	0	0	0	0	
414	CAT Generator 500 KW	414	Individual	Active	W	345	W-345	POWER OPERATED EQUIPMENT	Machinery and Equip	9/30/2019	350,000	0	350,000	W-Trans.	0	0	0	0	0	350,000	0	0	0	0	0	
415	Well #9	415	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	9/30/2006	10,337	0	10,337	W-Supply	0	10,337	0	0	0	0	0	0	0	0	0	
416	Well #9	416	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	9/30/2006	10,337	0	10,337	W-Supply	0	10,337	0	0	0	0	0	0	0	0	0	
417	Lake Square Mall	417	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	9/30/2004	31,725	0	31,725	General	0	0	0	0	0	31,725	0	0	0	0	0	
418	Control Panel	418	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	9/27/2006	13,152	0	13,152	General	0	0	0	0	0	13,152	0	0	0	0	0	
419	Control Panel	419	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	9/26/2006	20,696	0	20,696	General	0	0	0	0	0	20,696	0	0	0	0	0	
420	Control Panel	420	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	9/22/2009	59,002	0	59,002	General	0	0	0	0	0	59,002	0	0	0	0	0	
421	Royal Highlands Radio Tel	421	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	9/30/2006	940	0	940	General	0	0	0	0	0	940	0	0	0	0	0	
422	SCADA Equip Upgrade	422	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	4/22/2010	35,594	0	35,594	General	0	0	0	0	0	35,594	0	0	0	0	0	
423	SCADA HIR&E Service Upgrade	423	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	10/20/12	43,855	0	43,855	General	0	0	0	0	0	43,855	0	0	0	0	0	
424	HL SCADA Controller	424	Individual	Fully Depreciated	W	346	W-346	COMMUNICATION EQUIPMENT	Machinery and Equip	8/31/2013																

Appendix C
City of Leveeburg, Florida
Impact Fee Study

Asset Asset Data and Asset Fundamentals

Line No.	Description	Reference	Type	Status	Asset Info Group	Sub Account	Group/Sub	Asset Control Description	Asset Control AC/FY Group	Date Acquired	Asset Initial Cost	Adjustments	Adjusted Cost	Albuc. Code	Water					Wastewater					Other Plant	
															Supply	Treatment	Transmission	Effl. Recl. Transmission	Distribution	Effl. Recl. Distribution	Pipe Hydrants	Meters	Treatment	Effl. Recl. Transmission		Collection
503	Lab & Control building HWY 441	503	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1981	297,073	0	297,073	S-Treat.	0	0	0	0	0	0	0	0	297,073	0	0	0
504	Effluent pump station	504	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1981	207,996	0	207,996	S-Treat.	0	0	0	0	0	0	0	0	207,996	0	0	0
505	Lift station #5 bldg modify	505	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1986	2,162	0	2,162	S-Lift	0	0	0	0	0	0	0	0	2,162	1,209	953	0
506	Chlorine building Hwy 441	506	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1981	41,595	0	41,595	S-Treat.	0	0	0	0	0	0	0	0	41,595	0	0	0
507	Septic tank bldg Hwy 441	507	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/1981	23,766	0	23,766	S-Treat.	0	0	0	0	0	0	0	0	23,766	0	0	0
508	Operations building	508	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/1/2000	530,635	0	530,635	S-Treat.	0	0	0	0	0	0	0	0	530,635	0	0	0
509	Chemical & Chlorine Storage Bld	509	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/1/2000	205,735	0	205,735	S-Treat.	0	0	0	0	0	0	0	0	205,735	0	0	0
510	SRH-Sequencing Batch Reactor	510	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/1/2000	3,152,272	0	3,152,272	S-Treat.	0	0	0	0	0	0	0	0	3,152,272	0	0	0
511	Influent Headworks	511	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/1/2000	353,330	0	353,330	S-Treat.	0	0	0	0	0	0	0	0	353,330	0	0	0
512	Chlorine Contact Chamber	512	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/1/2000	391,779	0	391,779	S-Treat.	0	0	0	0	0	0	0	0	391,779	0	0	0
513	Effluent Filter	513	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/1/2000	349,537	0	349,537	S-Treat.	0	0	0	0	0	0	0	0	349,537	0	0	0
514	Aerobic Digester	514	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/1/2000	755,262	0	755,262	S-Treat.	0	0	0	0	0	0	0	0	755,262	0	0	0
515	House (P&E Plant)	515	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	2/11/2002	228,412	0	228,412	S-Treat.	0	0	0	0	0	0	0	0	228,412	0	0	0
516	1.5 Ton Air/Heat Unit (Plant)	516	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	6/21/2002	1,498	0	1,498	General	0	0	0	0	0	0	0	0	0	0	1,498	0
517	2.5 Ton Heat/Air Unit (Plant)	517	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	6/21/2002	1,545	0	1,545	General	0	0	0	0	0	0	0	0	0	0	1,545	0
518	Lee Man WWTP Plant Control Bld	518	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	7/15/2008	14,063,232	0	14,063,232	S-Treat.	0	0	0	0	0	0	0	0	14,063,232	0	0	0
519	Tumpike WWTP Permit	519	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2008	228,731	0	228,731	S-Treat.	0	0	0	0	0	0	0	0	228,731	0	0	0
520	Lift Station #8 Rehab	520	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	2/2/2004	15,507	0	15,507	S-Lift	0	0	0	0	0	0	0	0	15,507	6,637	8,870	0
521	Lift Station #7 Rehab	521	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	8/30/2004	24,903	0	24,903	S-Lift	0	0	0	0	0	0	0	0	24,903	13,587	12,566	0
522	Lift Station #28 Rehab	522	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2004	24,256	0	24,256	S-Lift	0	0	0	0	0	0	0	0	24,256	13,562	10,694	0
523	Lift Station #2 Rehab	523	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	8/5/2009	21,352	0	21,352	S-Lift	0	0	0	0	0	0	0	0	21,352	11,959	9,413	0
524	Lift Station #32 Rehab	524	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	2/22/2004	62,919	0	62,919	S-Lift	0	0	0	0	0	0	0	0	62,919	35,180	27,739	0
525	Lift Station #11 Rehab	525	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/21/2005	89,464	0	89,464	S-Lift	0	0	0	0	0	0	0	0	89,464	50,022	39,442	0
526	Lift Station #10 Rehab	526	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2007	379,991	0	379,991	S-Lift	0	0	0	0	0	0	0	0	379,991	212,465	167,525	0
527	Lift Station #27 Rehab	527	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2006	284,059	0	284,059	S-Lift	0	0	0	0	0	0	0	0	284,059	164,418	129,641	0
528	Lift Station #54 Rehab	528	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2004	9,631	0	9,631	S-Lift	0	0	0	0	0	0	0	0	9,631	5,385	4,246	0
529	Lift Station #16 Rehab	529	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	12/12/2008	101,408	0	101,408	S-Lift	0	0	0	0	0	0	0	0	101,408	56,745	44,743	0
530	Lift Station #16A Rehab	530	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	12/12/2008	173,653	0	173,653	S-Lift	0	0	0	0	0	0	0	0	173,653	89,189	69,505	0
531	Rehab Lift Station #16	531	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	8/26/2003	647	0	647	S-Lift	0	0	0	0	0	0	0	0	647	361	285	0
532	Equipment Storage Bldg	532	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	6/11/2004	7,642	0	7,642	General	0	0	0	0	0	0	0	0	7,642	0	0	0
533	Tumpike Lab T&E Floor	533	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	11/19/2010	6,000	0	6,000	General	0	0	0	0	0	0	0	0	6,000	0	0	6,000
534	Improve Tumpike Facility	534	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	12/4/2009	168,034	0	168,034	S-Treat.	0	0	0	0	0	0	0	0	168,034	0	0	0
535	Man WWTP Plant	535	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	9/30/2001	578,497	0	578,497	S-Treat.	0	0	0	0	0	0	0	0	578,497	0	0	0
536	Rehab Lift Station #6A	536	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/29/2013	39,760	0	39,760	S-Lift	0	0	0	0	0	0	0	0	39,760	22,231	17,529	0
537	Lift Station #21 Rehab	537	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	11/1/2013	49,514	0	49,514	S-Lift	0	0	0	0	0	0	0	0	49,514	27,685	21,829	0
538	SRH Repair at Tumpike Plant	538	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	5/22/2015	63,019	0	63,019	S-Treat.	0	0	0	0	0	0	0	0	63,019	0	0	0
539	Lift Station #22 Rehab Pump 1	539	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	2/20/2015	39,919	0	39,919	S-Lift	0	0	0	0	0	0	0	0	39,919	17,207	13,631	0
540	Lift Station #22 Rehab Pump 2	540	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	3/20/2015	30,919	0	30,919	S-Lift	0	0	0	0	0	0	0	0	30,919	17,207	13,631	0
541	Lift Station #88	541	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	12/18/2015	105,887	0	105,887	S-Lift	0	0	0	0	0	0	0	0	105,887	59,284	46,603	0
542	Lift Station #2A Rehab	542	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	5/19/2017	8,905	0	8,905	S-Lift	0	0	0	0	0	0	0	0	8,905	5,192	3,713	0
543	REHAB LIFT STATION 55	543	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	5/18/2018	9,343	0	9,343	S-Lift	0	0	0	0	0	0	0	0	9,343	5,254	4,119	0
544	Rehab Lift Station	544	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	5/18/2018	14,685	0	14,685	S-Lift	0	0	0	0	0	0	0	0	14,685	8,231	6,474	0
545	Influent LS Roof Replacement	545	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	8/3/2018	15,933	0	15,933	S-Treat.	0	0	0	0	0	0	0	0	15,933	0	0	0
546	Lake Denham Lift Station Upgrs	546	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	3/19/2019	10,000	0	10,000	S-Lift	0	0	0	0	0	0	0	0	10,000	10,064	7,956	0
547	Lift Station Rehab L&S 50	547	Individual	Active	WW	354	WW-354	STRUCTURES & IMPROVEMENTS	Buildings	10/30/2019	24,919															

Appendix C
City of Leveeburg, Florida
Impact Fee Study

Asset Asset Data and Asset Fundamentation

Line ID	Description	Reference ID	Asset Info	Type	Status	Asset Group	Sub Account	Group/Sub	Asset Control Description	Asset Control AC/FY Group	Date Acquired	Asset Installed Cost	Adjustments	Adjusted Cost	Asset Code	Water										Wastewater				Other Plant
																Supply	Treatment	Transmission	Effl. Recl. Transmission	Distribution	Effl. Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl. Recl. Treatment	Transmission	Collection	General		
755	Jamestown 1996	755	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	9/30/1996		5,017	0	5,017	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	2,805	2,212	0	
756	Lake Square overlying 1996	756	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	9/30/1996		62,815	0	62,815	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	35,122	27,693	0	
757	Line extension	757	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	9/30/1997		59,802	0	59,802	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	33,457	26,345	0	
758	Home depot sanitary sewer fix	758	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	9/30/1997		29,286	0	29,286	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	16,431	12,855	0	
759	Lake Harris Square shopping ct	759	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	9/30/1997		52,000	0	52,000	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	29,075	22,925	0	
760	West Lake Villas west facility	760	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	9/30/1997		3,709	0	3,709	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	2,074	1,635	0	
761	Manhole (48 & 27 Pads)	761	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	12/15/1999		995	0	995	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	995	995	0	
762	Manhole (48 & 27 Pads)	762	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	12/21/1999		995	0	995	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	995	995	0	
763	Manholes - Bayshore St (5)	763	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	8/16/2000		2,877	0	2,877	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	2,877	2,877	0	
764	Plastic Sewer Line for US 80P	764	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	8/16/2000		1,073	0	1,073	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	6,191	4,182	0	
765	Manhole 4Diam 5'Wad 2D Deep	765	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,192	0	1,192	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,192	0	0
766	Manhole 4Diam 5'Wad 4D Deep	766	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,192	0	1,192	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,192	0	0
767	Manhole 4Diam 5'Wad 4D Deep	767	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,192	0	1,192	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,192	0	0
768	Manhole 4Diam 5'Wad 4D Deep	768	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,192	0	1,192	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,192	0	0
769	Manhole 4Diam 5'Wad 4D Deep	769	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,192	0	1,192	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,192	0	0
770	6" PVC Sewer Main 588'	770	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		24,441	0	24,441	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	13,666	10,775	0	
771	6" PVC Sewer Main 588'	771	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		24,441	0	24,441	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	13,666	10,775	0	
772	Manhole 4Diam 5'Wad 4D Deep	772	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,277	0	1,277	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,277	0	0
773	6" PVC Sewer Main 150'	773	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		26,195	0	26,195	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	14,647	11,549	0	
774	Leesburg Landings Extension	774	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		9,122	0	9,122	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	5,100	4,022	0	
775	Manhole 4Diam (0-4' Deep)	775	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
776	Manhole 4Diam (0-4' Deep)	776	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
777	Manhole 4Diam (0-4' Deep)	777	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
778	Manhole 4Diam (0-4' Deep)	778	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
779	Manhole 4Diam (0-4' Deep)	779	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
780	Manhole 4Diam (0-4' Deep)	780	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
781	Manhole 4Diam (0-4' Deep)	781	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
782	Manhole 4Diam (0-4' Deep)	782	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
783	Manhole 4Diam (0-4' Deep)	783	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
784	Manhole 4Diam (0-4' Deep)	784	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
785	Manhole 4Diam (0-4' Deep)	785	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,205	0	1,205	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,205	0	0
786	Manhole 4Diam (4'-5D Deep)	786	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,506	0	1,506	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,506	0	0
787	Manhole 4Diam (4'-5D Deep)	787	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,506	0	1,506	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,506	0	0
788	Manhole 4Diam (4'-5D Deep)	788	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,506	0	1,506	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,506	0	0
789	Manhole 4Diam (4'-5D Deep)	789	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,506	0	1,506	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,506	0	0
790	Manhole 4Diam (4'-5D Deep)	790	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,506	0	1,506	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,506	0	0
791	Manhole 4Diam (4'-5D Deep)	791	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,506	0	1,506	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,506	0	0
792	Manhole 4Diam (4'-5D Deep)	792	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,506	0	1,506	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,506	0	0
793	Manhole 4Diam (5'-6D Deep)	793	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,657	0	1,657	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,657	0	0
794	Manhole 4Diam (5'-6D Deep)	794	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,657	0	1,657	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	0	0	1,657	0	0
795	Manhole 4Diam (5'-6D Deep)	795	Individual	Active	WW	361	WW-361	COLLECTION SEWERS/GRAVITY	Improvements Other 1	10/1/2002		1,657	0	1,657	S-Lines-Weight	0	0	0	0	0	0									

Appendix C
City of Leeburg, Florida
Impact Fee Study

Asset Asset Data and Asset Functionalization

Line ID	Description	Reference ID	Type	Status	Asset Info	Sub Account	Group/Sub	Asset Control Description	Asset Control AC/FY Group	Date Acquired	Asset Installed Cost	Adjustments	Adjusted Cost	Allo. Code	Water					Wastewater					Other Plant		
															Supply	Treatment	Transmission	Effl. Recl. Transmission	Distribution	Effl. Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl. Recl. Treatment		Transmission	Collection
881	LS22 Control Panel	881	Individual	Fully Depreciated	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	10/16/2013	18,008	0	18,008	S-L&L	0	0	0	0	0	0	0	0	0	0	10,869	7,539	0
882	LS111 Control Panel	882	Individual	Fully Depreciated	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	10/16/2013	17,846	0	17,846	S-L&L	0	0	0	0	0	0	0	0	0	0	9,978	7,868	0
883	Hydraulic Pump for LS#6A	883	Individual	Fully Depreciated	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	6/7/2013	5,775	0	5,775	S-L&L	0	0	0	0	0	0	0	0	0	0	3,229	2,546	0
884	Hydraulic Pump for LS#6A	884	Individual	Fully Depreciated	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	6/7/2013	5,775	0	5,775	S-L&L	0	0	0	0	0	0	0	0	0	0	3,229	2,546	0
885	Hydraulic Pump for LS#30A	885	Individual	Fully Depreciated	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/29/2014	5,126	0	5,126	S-L&L	0	0	0	0	0	0	0	0	0	0	2,866	2,260	0
886	Hydraulic Pump for LS#30A	886	Individual	Fully Depreciated	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/29/2014	5,126	0	5,126	S-L&L	0	0	0	0	0	0	0	0	0	0	2,866	2,260	0
887	Hydraulic Pump for LS#30	887	Individual	Fully Depreciated	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	12/30/2013	5,126	0	5,126	S-L&L	0	0	0	0	0	0	0	0	0	0	2,866	2,260	0
888	Hydraulic Pump for LS#30	888	Individual	Fully Depreciated	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	12/30/2013	5,126	0	5,126	S-L&L	0	0	0	0	0	0	0	0	0	0	2,866	2,260	0
889	Hydraulic Pump LS#18 Pump #1	889	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/8/2016	5,894	0	5,894	S-L&L	0	0	0	0	0	0	0	0	0	0	1,296	2,598	0
890	Hydraulic Pump LS#18 Pump #2	890	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/8/2016	5,894	0	5,894	S-L&L	0	0	0	0	0	0	0	0	0	0	1,296	2,598	0
891	Hydraulic Pump LS#26 Pump #1	891	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/8/2016	6,394	0	6,394	S-L&L	0	0	0	0	0	0	0	0	0	0	1,373	2,819	0
892	Hydraulic Pump LS#26 Pump #2	892	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/8/2016	6,394	0	6,394	S-L&L	0	0	0	0	0	0	0	0	0	0	1,373	2,819	0
893	Hydraulic Pump LS#106 Pump#1	893	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/8/2016	8,518	0	8,518	S-L&L	0	0	0	0	0	0	0	0	0	0	4,762	3,755	0
894	Hydraulic Pump LS#106 Pump#2	894	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/8/2016	8,518	0	8,518	S-L&L	0	0	0	0	0	0	0	0	0	0	4,762	3,755	0
895	Rebuild Intermediate Pump	895	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	8/4/2016	29,997	0	29,997	S-Treat	0	0	0	0	0	0	0	0	0	0	0	0	0
896	LS 70 Backup Pump	896	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	2/24/2017	11,053	0	11,053	S-L&L	0	0	0	0	0	0	0	0	0	0	6,170	4,883	0
897	LS 36 Pump #1	897	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	2/24/2017	6,541	0	6,541	S-L&L	0	0	0	0	0	0	0	0	0	0	3,657	2,883	0
898	LS 36 Pump #2	898	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	2/24/2017	6,541	0	6,541	S-L&L	0	0	0	0	0	0	0	0	0	0	3,657	2,883	0
899	LS 34 Pump #1	899	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	2/24/2017	6,541	0	6,541	S-L&L	0	0	0	0	0	0	0	0	0	0	3,657	2,883	0
900	LS 34 Pump #2	900	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	2/24/2017	6,541	0	6,541	S-L&L	0	0	0	0	0	0	0	0	0	0	3,657	2,883	0
901	LS 106 Backup Pump	901	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	2/24/2017	12,442	0	12,442	S-L&L	0	0	0	0	0	0	0	0	0	0	6,957	5,485	0
902	Fishbait Motor Pump #2B	902	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	8/17/2017	28,425	0	28,425	S-Treat	0	0	0	0	0	0	0	0	0	0	28,425	0	0
903	Hydraulic Sub Pump @ LS#15	903	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	3/13/2018	6,345	0	6,345	S-L&L	0	0	0	0	0	0	0	0	0	0	3,548	2,797	0
904	Hydraulic Pump @ LS#106P	904	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/13/2018	5,515	0	5,515	S-L&L	0	0	0	0	0	0	0	0	0	0	3,084	2,431	0
905	Hydraulic Pump @ LS#106P	905	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/13/2018	5,515	0	5,515	S-L&L	0	0	0	0	0	0	0	0	0	0	3,084	2,431	0
906	Hydraulic Pump @ LS#106N	906	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/25/2018	5,515	0	5,515	S-L&L	0	0	0	0	0	0	0	0	0	0	3,084	2,431	0
907	Hydraulic Pump @ LS#106N	907	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/25/2018	5,515	0	5,515	S-L&L	0	0	0	0	0	0	0	0	0	0	3,084	2,431	0
908	Motor Pump 3A	908	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	5/29/2018	28,425	0	28,425	S-Treat	0	0	0	0	0	0	0	0	0	0	28,425	0	0
909	Motor Pump 3B	909	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	5/29/2018	28,425	0	28,425	S-Treat	0	0	0	0	0	0	0	0	0	0	28,425	0	0
910	Influent Pump Rebuild #1	910	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/24/2019	15,350	0	15,350	S-Treat	0	0	0	0	0	0	0	0	0	0	15,350	0	0
911	Hydro Submersible Pump LS 106P	911	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/11/2018	8,424	0	8,424	S-L&L	0	0	0	0	0	0	0	0	0	0	3,497	2,197	0
912	Intermediate Pump #3 Rebuild	912	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/12/2018	7,623	0	7,623	S-Treat	0	0	0	0	0	0	0	0	0	0	7,623	0	0
913	Intermediate Pump #4 Rebuild	913	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/12/2018	7,623	0	7,623	S-Treat	0	0	0	0	0	0	0	0	0	0	7,623	0	0
914	Motor Pump 1B Rebuild	914	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	4/10/2019	28,425	0	28,425	S-Treat	0	0	0	0	0	0	0	0	0	0	28,425	0	0
915	Motor Pump 22A	915	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	8/8/2017	28,425	0	28,425	S-Treat	0	0	0	0	0	0	0	0	0	0	28,425	0	0
916	Hydraulic Submersible Pump	916	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	2/12/2020	14,250	0	14,250	S-Treat	0	0	0	0	0	0	0	0	0	0	14,250	0	0
917	Influent Pump Rebuild	917	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	8/30/2018	15,691	0	15,691	S-Treat	0	0	0	0	0	0	0	0	0	0	15,691	0	0
918	Hydro Submersible Pump LS 76	918	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/15/2020	7,556	0	7,556	S-L&L	0	0	0	0	0	0	0	0	0	0	4,225	3,331	0
919	Hydro Submersible Pump LS 76	919	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	1/15/2020	7,556	0	7,556	S-L&L	0	0	0	0	0	0	0	0	0	0	4,225	3,331	0
920	Pump B&S-1	920	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	10/12/2019	7,865	0	7,865	S-Treat	0	0	0	0	0	0	0	0	0	0	7,865	0	0
921	Rehab Motor Pump	921	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	7/17/2020	15,750	0	15,750	S-Treat	0	0	0	0	0	0	0	0	0	0	15,750	0	0
922	Hydro Submersible Pump #65	922	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	8/7/2020	11,544	0	11,544	S-Treat	0	0	0	0	0	0	0	0	0	0	11,544	0	0
923	Hydro Submersible Pump #65	923	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	8/7/2020	11,544	0	11,544	S-Treat	0	0	0	0	0	0	0	0	0	0	11,544	0	0
924	LS #9 Pump Replacement	924	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	10/15/2020	11,634	0	11,634	S-L&L	0	0	0	0	0	0	0	0	0	0	7,623	6,011	0
925	LS #9 Pump Replacement	925	Individual	Active	WW	371	WW-371	PUMPING EQUIPMENT	Machinery and Equip	10/15/2020	11,634	0	11,634	S-L&L	0	0	0	0									

Appendix C
City of Leesburg, Florida
Impact Fee Study

Fixed Asset Data and Asset Fundamentization

Line	Description	Reference	No.	Type	Status	Asset Info		Group/Sub	Asset Control		Date Acquired	Asset		Adjustments	Adjusted Cost	Allo. Code	Water					Wastewater				Other Plant				
						Asset Group	Sub Account		Asset Control Description	Asset Control AC/FY Group		Initial Cost	Current Value				Supply	Treatment	Transmission	Effl. Recl. Transmission	Distribution	Effl. Recl. Distribution	Fire Hydrants	Meters	Treatment	Effl. Recl. Treatment	Transmission	Collection	General	
1007	Water's Edge	1007	Individual	Active	WW	381	WW-381	PLANT SEWERS	Improvements Other 1	9/30/1992	6,600	0	6,600	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	2,690	2,910	0			
1008	Industrial Park	1008	Individual	Active	WW	381	WW-381	PLANT SEWERS	Improvements Other 1	9/30/1992	15,117	0	15,117	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	8,452	6,665	0			
1009	Pecunia Road	1009	Individual	Active	WW	381	WW-381	PLANT SEWERS	Improvements Other 1	9/30/1993	13,114	0	13,114	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	7,332	5,781	0			
1010	LiftStation 106H Discharge/Pipe	1010	Individual	Active	WW	381	WW-381	PLANT SEWERS	Improvements Other 1	5/1/2015	11,624	0	11,624	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	6,499	5,125	0			
1011	LiftStation 106L Discharge/Pipe	1011	Individual	Active	WW	381	WW-381	PLANT SEWERS	Improvements Other 1	5/1/2015	11,041	0	11,041	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	6,173	4,868	0			
1012	BASE ELLIOWS L5 1060	1012	Individual	Active	WW	381	WW-381	PLANT SEWERS	Improvements Other 1	8/14/2024	8,107	0	8,107	S-L/L	0	0	0	0	0	0	0	0	0	0	4,533	3,574	0			
1013	Cane to Place Patch 100 L5 Mead	1013	Individual	Active	WW	381	WW-381	PLANT SEWERS	Improvements Other 1	5/7/2024	5,450	0	5,450	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	3,047	2,403	0			
1014	Effluent trans pipeline	1014	Individual	Fully Depreciated	WW	382	WW-382	OUTFALL SEWER LINES	Improvements Other 1	9/30/1991	1,330,906	0	1,330,906	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	744,154	586,753	0			
1015	Miscellaneous sewer lines 1998	1015	Individual	Active	WW	382	WW-382	OUTFALL SEWER LINES	Improvements Other 1	5/1/1998	1,259	0	1,259	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	704	555	0			
1016	12" 5000psi Pipe 3007-1998	1016	Individual	Fully Depreciated	WW	382	WW-382	OUTFALL SEWER LINES	Improvements Other 1	10/26/2000	5,218	0	5,218	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	29,197	23,021	0			
1017	Main WRA	1017	Individual	Fully Depreciated	WW	382	WW-382	OUTFALL SEWER LINES	Improvements Other 1	9/30/2003	226,812	0	226,812	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	126,818	99,994	0			
1018	Direct Turmpike subdrain duc	1018	Individual	Fully Depreciated	WW	382	WW-382	OUTFALL SEWER LINES	Improvements Other 1	9/30/2004	15,812	0	15,812	S-Lines-Weight	0	0	0	0	0	0	0	0	0	0	8,841	6,971	0			
1019	Biscotte Odor Control System 35	1019	Individual	Fully Depreciated	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	6/10/2000	31,813	0	31,813	S-Treat.	0	0	0	0	0	0	0	0	0	0	13,813	0	0			
1020	Biscotte Odor Control System 35	1020	Individual	Fully Depreciated	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	6/10/2000	23,443	0	23,443	S-Treat.	0	0	0	0	0	0	0	0	0	0	23,443	0	0			
1021	Odor Control System for L5072	1021	Individual	Fully Depreciated	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	5/10/2001	23,363	0	23,363	S-L/L	0	0	0	0	0	0	0	0	0	0	13,063	10,300	0			
1022	Odor Control System for L5076	1022	Individual	Fully Depreciated	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	5/10/2001	23,363	0	23,363	S-L/L	0	0	0	0	0	0	0	0	0	0	13,063	10,300	0			
1023	Chlorine Residual Analyze	1023	Individual	Fully Depreciated	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	3/19/2004	7,688	0	7,688	General	0	0	0	0	0	0	0	0	0	0	0	0	7,688			
1024	Relab Bio Cals (g L570	1024	Individual	Fully Depreciated	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	7/11/2014	13,875	0	13,875	S-L/L	0	0	0	0	0	0	0	0	0	0	7,758	6,117	0			
1025	Relab Bio Cals (g L56	1025	Individual	Fully Depreciated	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	7/11/2014	24,985	0	24,985	S-L/L	0	0	0	0	0	0	0	0	0	0	13,579	11,015	0			
1026	2016 Camera Truck	1026	Individual	Active	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	3/24/2016	74,798	0	74,798	General	0	0	0	0	0	0	0	0	0	0	0	0	74,798			
1027	Shdge Trailer	1027	Individual	Fully Depreciated	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	5/11/2017	45,307	0	45,307	General	0	0	0	0	0	0	0	0	0	0	0	0	45,307			
1028	Chlorine Scales in Turmpike	1028	Individual	Active	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	7/14/2017	16,290	0	16,290	General	0	0	0	0	0	0	0	0	0	0	0	0	16,290			
1029	Odor Ogor L50 1067	1029	Individual	Active	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	12/15/2020	19,020	0	19,020	S-L/L	0	0	0	0	0	0	0	0	0	0	10,635	8,385	0			
1030	Odor Control System for L5-70	1030	Individual	Active	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	4/29/2021	19,020	0	19,020	S-L/L	0	0	0	0	0	0	0	0	0	0	10,635	8,385	0			
1031	Mini Odor Control L50-9	1031	Individual	Active	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	11/14/2022	22,850	0	22,850	S-L/L	0	0	0	0	0	0	0	0	0	0	14,454	11,396	0			
1032	Camera Truck Computer	1032	Individual	Active	WW	389	WW-389	OTHER PLANT & MISC EQUIPMENT	Machinery and Equip	7/18/2024	5,212	0	5,212	General	0	0	0	0	0	0	0	0	0	0	0	0	5,212			
1033	CMMS program	1033	Individual	Fully Depreciated	WW	390	WW-390	OFFICE FURNITURE & EQUIP	Machinery and Equip	9/30/2004	99,944	0	99,944	General	0	0	0	0	0	0	0	0	0	0	0	0	99,944			
1034	Sever Line Cutter	1034	Individual	Fully Depreciated	WW	393	WW-393	TOOLS SHOP & GARAGE EQUIP	Machinery and Equip	3/1/2000	2,532	0	2,532	General	0	0	0	0	0	0	0	0	0	0	0	7,532	0			
1035	Holt & Bridge Crane	1035	Individual	Fully Depreciated	WW	393	WW-393	TOOLS SHOP & GARAGE EQUIP	Machinery and Equip	10/1/2000	29,824	0	29,824	General	0	0	0	0	0	0	0	0	0	0	0	0	29,824			
1036	Air Cooled Rotary Screw Air Co	1036	Individual	Active	WW	393	WW-393	TOOLS SHOP & GARAGE EQUIP	Machinery and Equip	4/7/2021	8,769	0	8,769	General	0	0	0	0	0	0	0	0	0	0	0	0	9,769			
1037	Lab Equipment Hwy 441	1037	Individual	Active	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	9/30/1991	118,829	0	118,829	S-Treat.	0	0	0	0	0	0	0	0	0	118,829	0	0	0			
1038	Trench Shoring System	1038	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	5/14/2002	13,222	0	13,222	General	0	0	0	0	0	0	0	0	0	0	0	0	13,222			
1039	Rapid Digestor & Equip	1039	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	1/27/2006	22,977	0	22,977	General	0	0	0	0	0	0	0	0	0	0	0	0	22,977			
1040	Dissolved Oxygen Meter	1040	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	2/26/2009	5,746	0	5,746	S-Treat.	0	0	0	0	0	0	0	0	0	0	0	0	5,746			
1041	Dissolved Oxygen Meter-Cant St	1041	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	4/6/2012	7,175	0	7,175	S-Treat.	0	0	0	0	0	0	0	0	0	0	0	0	7,175			
1042	Dissolved Oxygen Meter-Turmpike	1042	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	4/6/2012	5,332	0	5,332	S-Treat.	0	0	0	0	0	0	0	0	0	0	0	0	5,332			
1043	Dissolved Oxygen Meter-Turmpike	1043	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	4/6/2012	5,332	0	5,332	S-Treat.	0	0	0	0	0	0	0	0	0	0	0	0	5,332			
1044	Stationary Influent Sampler	1044	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	3/29/2013	5,235	0	5,235	S-Treat.	0	0	0	0	0	0	0	0	0	0	0	0	5,235			
1045	Autoclave Equipment	1045	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	5/20/2013	11,114	0	11,114	S-Treat.	0	0	0	0	0	0	0	0	0	0	0	0	11,114			
1046	Digestion Block TPKE Lab	1046	Individual	Fully Depreciated	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	12/31/2013	8,128	0	8,128	S-Treat.	0	0	0	0	0	0	0	0	0	0	0	0	8,128			
1047	Influent Sampler	1047	Individual	Active	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	3/6/2015	5,660	0	5,660	S-Treat.	0	0	0	0	0	0	0	0	0	0	0	0	5,660			
1048	18 WATER SYSTEM	1048	Individual	Active	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	3/27/2020	5,741	0	5,741	General	0	0	0	0	0	0	0	0	0	0	0	0	5,741			
1049	Sandblaster	1049	Individual	Active	WW	394	WW-394	LABORATORY EQUIPMENT	Machinery and Equip	3/31/2021	5,340	0	5,340	General	0	0	0	0	0	0	0	0	0	0	0	0	5,340			
1050	Natural Gas Generator L5-072	1050	Individual	Fully Depreciated	WW	395	WW-395	POWER OPERATED EQUIPMENT	Machinery and Equip	9/30/2001	19,695	0	19,695	General	0	0	0	0	0	0	0	0	0	0	0	0	19,695			
1051	60KW Nat. Gas Generator (g L515	1051	Individual	Active	WW	395	WW-395	POWER OPERATED EQUIPMENT	Machinery and Equip	4/1/2014	37,074	0	37,074	S-L/L	0	0	0	0	0	0	0	0	0	0	0	0	37,074			
1052	60 KW Standby Generator L5-06C	1052	Individual	Active	WW	395	WW-395	POWER OPERATED EQUIPMENT	Machinery and Equip	7/30/2014	33,753	0	33,753	S-L/L	0	0	0	0	0	0	0	0	0	0	0	0	18,872	14,881	0	
1053	Turmpike Reserve Generator	1053	Individual	Active	WW	395	WW-395	POWER OPERATED EQUIPMENT	Machinery and Equip	9/18/201																				

Business Impact Estimate

Proposed ordinance's title/reference: IMPACT FEE

AN ORDINANCE OF THE CITY OF LEEBURG, FLORIDA REPEALING CITY OF LEEBURG WATER AND WASTEWATER CAPACITY IMPACT FEE PROVISIONS FOR THE CITY OF LEEBURG AND INCENTING ADAPTING A WATER AND WASTEWATER IMPACT FEE SCHEDULE DATED SEPTEMBER 2018 AMENDED AMENDING CHAPTER – 'UTILITIES' OF THE CODE OF ORDINANCES REPEALING WATER AND WASTEWATER IMPACT FEE PROVISIONS FOR CODIFICATION AND CRITERION ERROR PROVISION FOR CONSTRUCTION PROVISION FOR A WATER CONNECTION PROVISION FOR REPERABLE PROVISION FOR AN ELECTRIC DRAIN

Purpose of Ordinance:

To adopt updated water and wastewater capacity impact fees based on the City of Leesburg Water and Wastewater Impact Fee Study. The ordinance updates fee schedules, removes automatic indexing, and makes findings of extraordinary circumstances to levy the full updated rate without statutory phase-in.

Public Purpose to Be Served:

The ordinance ensures that new development pays a proportionate share of the cost of expanding water and wastewater infrastructure needed to serve growth. This protects existing ratepayers from subsidizing new development and aligns with the Florida Impact Fee Act requirements.

Fiscal Impact on Businesses:

- Increased Upfront Costs: Developers and businesses undertaking new construction or expansion will pay higher one-time water and wastewater impact fees at permit or connection.
- Magnitude of Increase:
 - Water fee per ERU increases from \$820 → \$2,039.
 - Wastewater fee per ERU increases from \$1,940 → \$4,567.
 - For example, a 10,000 sq. ft. restaurant will pay approximately \$159,850 in wastewater impact fees versus \$67,900 under current rates.
- Applicability: Only businesses creating new demand for utility service are affected; existing businesses are not impacted.
- Benefits: Ensures adequate capacity, avoids future utility deficiencies, and supports orderly economic development.

Likely Business Sectors Affected:

- Residential developers (single-family, multi-family, manufactured housing).

- Commercial builders (restaurants, retail, office).
- Institutional uses (schools, nursing homes).
- Lodging (hotels/motels).
- Service businesses with high water/wastewater demand (laundromats).

Compliance Costs:

No ongoing compliance costs beyond the one-time impact fee payment at development approval/connection. Administrative collection costs are limited to actual expenses per §163.31801, Florida Statutes.

Small Business Impacts:

- Small businesses establishing new facilities may face significant upfront cost increases.
- However, this ensures capacity is available to support their operations without shifting costs to existing businesses.
- No reporting or regulatory compliance burdens are imposed—only the one-time fee at construction.

Conclusion:

The ordinance imposes higher upfront costs on new development but is legally required to ensure proportionality between growth and utility infrastructure needs. The long-term benefit is a financially sustainable utility system, protecting existing businesses and residents from subsidizing future growth.