City of
Eustis

2025 Water and Wastewater Capacity Impact Fee Study

Final Report / September 11, 2025

RAFTELIS

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September 11, 2025

Ms. Lori Carr
Finance Director
City of Eustis
10 North Grove Street
Eustis, FL 32726

Subject: **2025 Water and Wastewater Impact Fee Study**

Dear Ms. Carr:

Raftelis Financial Consultants, Inc. (Raftelis) has completed our initial review of the water and wastewater impact fees for the City of Eustis (City). We have summarized the results of our analyses, assumptions, and conclusions in this letter report, which is submitted for your consideration.

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

Sincerely,

Joe Williams
Senior Manager

Tristen Townsend
Consultant

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Water and Wastewater Capacity Impact Fee Update

General

The purpose of the study was to review the City of Eustis (City) current water and wastewater capacity impact fees and provide recommendations for any adjustments. The basis for the fees recommended herein includes: i) the original cost of certain existing water and wastewater facilities with capacity available to serve new growth; and ii) the expansion-related system improvement projects included in the City's multi-year capital improvement plan.

Capacity Impact Fee Background

The City owns and operates a water and wastewater utility system (System). The City has constructed or is planning to construct utility improvements that meet the utility capacity requirements necessary to serve future development and has implemented capacity impact fees to assign capacity-related capital costs to those new customers responsible for such additional costs. To the extent that new population growth and associated development impose identifiable capital costs to the System in order to provide the appropriate services, equity and modern capital funding practices suggest that such costs should be assigned to those system users responsible for the added costs rather than to the existing customer base. Generally, this practice has been labeled as "growth paying its own way."

Existing Capacity Impact Fees

The City's current water and wastewater capacity impact fees were last updated in 2006 and are charged to customers based on equivalent residential units (ERUs). Table 1 below provides the existing impact fees for each system.

Table 1: Existing Capacity Impact Fees per ERU

Description	Water	Wastewater
Eustis Service Area	$854	$2,668
Eastern Service Area – Sorrento Springs	$2,491	$2,668
Eastern Service Area – Heathrow Country Estates [1]	$0	$2,668

[1] The present water system was completed at the cost of the developer, no water impact fee is charged to development in this neighborhood.

Existing System Facilities

The City's water system primarily consists of:

- Six water treatment plants and each are permitted by Florida Department of Environmental Protection (FDEP) to treat a maximum daily flow (Max Day), as measured in million gallons per day (MGD) as follows:
    - Haselton – 1.909 MGD
    - Ardice – 6.288 MGD
    - CR44 – 4.608 MDG
    - Grand Island – 2.000 MGD
    - Eastern – 1.709 MDG
    - Heathrow – 1.368 MDG (Excluded from calculations due to developer contribution).

  This is a total of Max Day 16.514 MGD when excluding the capacity of the Heathrow Water Plant. Impact fees are applied to new development based on a level of service (LOS) as measured in average day gallons per day (GPD). While the City has 16.514 MGD of plant capacity constructed, current flows have ranged from 3.1 to 3.4 MGD on an average day measurement over the past three years, which is significantly lower than the total capacity available. Additionally, the City is currently permitted by the St. Johns River Water Management District (SJRWMD) to withdraw an annual average of 5.53 MGD from the Floridan Aquifer across all plants excluding Heathrow. Due to this limitation and the future outlook for growth in the City, the capacity as permitted by SJRWMD is used as the treatment capacity for the water system in the capacity impact fee calculation.

- Approximately 252 miles of water lines ranging in diameter from one inch (1") to twenty-four inches (24").
- Wells, water storage facilities, fire hydrants, meters, and services.

The City's wastewater and reclaimed water system primarily consists of:

- Two wastewater treatment plants (Bates and Eastern) which are permitted by the FDEP to treat a combined total of 3.7 MGD calculated on an annual average daily flow basis.
- Approximately 480 miles of sewer and reclaimed water lines ranging in size from one inch (1") to twenty inches (20").
- Lift stations, manholes, and laterals.

Level of Service Requirements

In the evaluation of the capital facility needs for providing water and wastewater capacity for utility services, it is important that a level of service (LOS) standard be recognized. For water and wastewater service, the level of service that is commonly used is the amount of capacity (service) attributable to an equivalent residential unit (ERU) expressed as the amount of usage (gallons) required on an average daily basis. An ERU is representative of the average capacity required to service a typical individually-metered single-family residential account, which is representative of the typical and most common type of connection.

The current level of service standards per ERU utilized by the City as expressed on a "gallons per day (gpd)" basis is 300 gpd for both the water and wastewater system.

Existing Plant-in-Service

In the determination of the proposed capacity impact fees associated with serving future development, constructed capacity in the existing treatment and bulk- transmission facilities, that has capacity currently available to serve such growth, was considered. Since this capacity was previously constructed and is available to serve the near-term growth of the System, it is appropriate to recognize the cost of capacity from such facilities in the development of the capacity impact fees. In order to evaluate the availability of the existing utility plant-in-service to meet or provide for near-term future capacity needs, it was necessary to functionalize the existing utility plant by specific purpose (treatment, conveyance, etc.). The "functionalization" of the existing utility plant is necessary to: i) identify those assets which should be considered or included in the determination of the capacity impact fees; and ii) match existing plant type to the cost of such capital facilities to serve future development needs.

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

Table 2: Functional Plant Categories

Water Service	Wastewater Service	Other Plant
Supply	Treatment	General Plant (Equipment, Vehicles, etc.)
Treatment and Storage	Effluent / Reclaimed Water	
Transmission	Transmission and Master Pumping Stations	
Distribution	Collection (Includes Local Lift Stations, Manholes, and Laterals)	

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It is necessary to functionalize the utility plant into these cost categories so that a reasonable fee can be developed. Generally, the costs of on-site facilities that serve a specific development or customer (not considered as a System-wide cost) are not included in the capacity impact fee. These facilities include onsite (fronting the premise) water distribution and wastewater collection lines, meters and services, local lift stations, and fire hydrants, and are usually donated by a developer. As part of the analysis, a comprehensive classification of the City's existing assets into functional categories to determine the costs eligible to be recovered through capacity impact fees was performed.

The value of existing assets was determined based on the City's current fixed asset records as of September 30, 2024 (the most recently completed fiscal year at the onset of the study). The fixed asset records included a complete listing of water and wastewater related assets with its asset number, cost and improvements (Original Cost), accumulated depreciation, and date acquired for all assets and served as the basis of the functionalization of the existing utility assets. The total original cost of all existing water and wastewater assets as of September 30, 2024 is approximately $99.2 million. The fixed assets are initially classified by functional categories such as treatment and transmission/distribution. Additionally, detailed transmission and distribution line data was provided by the City and used to allocate the cost of lines between localized improvements, which are excluded from the fee calculation, and the backbone transmission system, which are included in the fee calculation. Local service lines that are dedicated to serving only existing customers, vehicle and minor equipment costs, and assets contributed by or paid for by developers are not included in the capacity impact fee calculation.

The transmission assets are not as detailed in the fixed asset listing, so the estimated original value for all lines was calculated. For this study the City provided total linear feet for all lines 10 inches or larger (generally considered major backbone transmission lines and exclude localized collection lines). Transmission line costs were determined based on detailed line information provided by City staff for the water and wastewater transmission and distribution system. From the fixed asset data, the total original cost of all water transmission and distribution lines was $20,322,503. The proportion of water mains that were 10 inches or larger comprised approximately 40% of all water lines. Applying this percentage to the original cost of all water transmission and distribution lines results in an estimated original cost of $8,129,000 for the water transmission system. Tables 3 and 4 show the calculation of the water transmission asset valuation. A similar calculation was performed for wastewater lines and is shown on Tables 5 and 6.

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Table 3: Water Transmission Line Detail

Line Size	Total Water Lines LF	Line Factor [1]	Adj. Total Water Lines LF
1"	12,433	1.00	12,433
1.3”	4,220	1.00	4,220
1 1/2"	196	1.50	294
2"	149,978	2.00	299,956
3"	23,175	3.00	69,525
4"	43,386	4.00	173,544
6"	422,026	6.00	2,532,156
8"	325,832	8.00	2,606,656
10"	69,290	10.00	692,900
12"	223,793	12.00	2,685,516
14"	6,924	14.00	96,936
16"	45,308	16.00	724,928
18"	6,889	18.00	124,002
20"	757	20.00	15,140
24"	65	24.00	1,560
Total	1,334,272		10,039,766

[1] Factor developed based on industry standard approach to estimate the relative difference in cost of materials and installation between the various line sizes.

Table 4: Water Transmission Main Original Cost Calculation

Description	Adj. LF
Water Mains >10”	4,340,982
Total Water Lines	10,039,766
% Water Mains >10”	43.2%
% Water Mains >10” Rounded	40%
Total Water Line Original Cost [1]	$20,322,503
Water Transmission Main Original Cost	$8,129,000

[1] Original cost is from fixed asset data provided by the City.

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Table 5: Wastewater Transmission Line Detail

Line Size	Total Wastewater LF [1]	Line Factor [2]	Adj. Total Wastewater Lines LF [1]
1”	8	1.00	8
2”	19,658	2.00	39,316
3”	12,924	3.00	38,772
4”	185,717	4.00	742,868
6”	314,795	6.00	1,888,770
7”	2,979	7.00	20,853
8”	1,286,730	8.00	10,293,840
9”	7,613	9.00	68,517
10”	159,867	10.00	1,598,670
12”	211,032	12.00	2,532,384
15”	35,085	15.00	526,275
16”	275,489	16.00	4,407,824
18”	21,239	18.00	382,302
20”	320	20.00	6,400
Total	2,533,456		22,546,799

[1] Reclaimed lines are included in total.
[2] Factor developed based on industry standard approach to estimate the relative difference in cost of materials and installation between the various line sizes.

Table 6: Wastewater Transmission Main Original Cost Calculation

Description	Adj. LF
Wastewater Mains >10” [1]	9,453,855
Total Wastewater Lines [1]	22,546,799
% Wastewater Mains >10”	41.9%
% Wastewater Mains >10” Rounded	40%
Total Wastewater Line Original Cost [1][2]	$22,519,361
Wastewater Transmission Main Original Cost	$9,007,700

[1] Reclaimed lines are included.
[2] Original cost is from fixed asset data provided by the City.

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The table below provides a summary of the System's existing assets that were included in the determination of the proposed water and wastewater capacity impact fees:

Table 7: Utility System Existing Assets Included in Capacity Impact Fees

Description	Water System	Wastewater System [1]	Combined System
System Assets at Original Costs [2]			
Treatment	$12,414,888	$38,125,589	$50,540,478
Transmission/Distribution	20,322,503	22,519,361	42,841,864
General Plant (Vehicle, Machinery, & Equipment)	3,297,241	2,573,577	5,870,818
Total System Assets at Original Costs [1]	$36,034,632	$63,218,527	$99,253,160
Excluded Costs:			
Distribution/Collection & General Plant (Vehicle, Machinery, & Equipment) Related Assets [1] [2] [3]	($15,490,741)	($16,085,277)	($31,576,019)
Contributions (Heathrow Water Plant) [4]	(2,492,601)	0	(2,492,601)
Total Excluded Costs	($17,983,342)	($16,085,277)	($34,068,620)
Net System Assets Included in Capacity Impact Fees	**$18,051,290**	**$47,133,250**	**$65,184,540**

[1] Reclaimed water related assets are included in the wastewater system asset costs.
[2] Amounts shown derived from utility asset records.
[3] Distribution costs of were derived as shown in Tables 4 and 6.
[4] The cost of the Heathrow Water Plant is excluded from the fee calculation as it was contributed capital.
[5] Amounts shown above may differ slightly due to rounding.

Additional Capital Investment

The City's water and wastewater capital improvement plan for the Fiscal Years 2025 through 2030 includes approximately $52 million in capital projects to be completed over a six-year period. As supported by the fair share apportionment rule identified by impact fee case law, only expansion-related system-wide water production / wastewater treatment and major backbone transmission costs were recognized in the water and wastewater capacity impact fee calculations.

A summary of all the adjustments made in order to arrive at the treatment and transmission capital costs recognized for the capacity impact fee are shown as follows:

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Table 8: CIP and Adjustments

Description	Water System	Wastewater System [1]	Combined System
Projects in CIP through FY 2030 [2] [3]	$19,775,600	$32,375,600	$52,151,200
Adjustments to Remove Non-Expansion Projects	($16,022,200)	($19,515,300)	($35,537,500)
Total Capital Costs Recognized	$3,753,400	$12,860,300	$16,613,700
Percent of Total CIP	19.00%	39.70%	31.90%

[1] Reclaimed projects are included in the wastewater system costs.
[2] Construction work-in-progress project costs are included in CIP as they are not reflected in the assets as of September 30, 2024.
[3] CIP project costs are net of any grant funding or reimbursements.

As shown in the table above, approximately $4 million of treatment and transmission capital projects have been considered in the water fee evaluation. These projects are related to the expansion at the Eastern Water Plant along with a number of transmission main projects to accommodate new development. With respect to the wastewater system, approximately $12.5 million of treatment and transmission capital projects have been considered in the fee evaluation. These projects are related to the expansion at the Bates Wastewater Treatment Plant, upgrade and expansion of lift stations, along with force main and reclaimed water main projects that will accommodate new development.

There are potential large developments not contiguous to the City's existing service area that will be required to extend the water and wastewater transmission / collection systems. These improvements are not considered in this impact fee analysis and will not be subject to impact fee credits. These system extensions outside of the typical service and investment required for connections to the System and fall generally under the line extension policies and not subject to impact fee credits.

Water System Capacity Impact Fee Design

The water capacity impact fees are calculated using a LOS based on average daily demand of a single-family residential unit. As previously discussed, the current treatment capacity of existing plants permitted by SJRWMD and recognized in the capacity impact fee calculation is 5.53 MGD.

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The calculation produces a unit cost expressed in gallons per day. Table 9 illustrates the calculation of the water capacity impact fee:

Table 9: Water Capacity Impact Fee Calculation

Description	Treatment	Transmission	Total
Existing Facilities	$9,922,299	$8,129,000	$18,051,299
Planned Improvements from CIP	782,900	2,970,500	3,753,400
Total Treatment Facilities	$10,705,199	$11,099,500	$21,804,699
Existing Capacity (MGD) (AADF)	5.53	5.53	
Unit Cost per Gallon	$1.94	$2.01	$3.95
Level of Service per ERU (in gallons)	300	300	300
Calculated Capacity Impact Fee per ERU	$580.74	$603.00	$1,183.74
Calculated Capacity Impact Fee per ERU (Rounded)	$580.00	$603.00	$1,183.00

[1] Development in the Heathrow Country Estates area will continue to have a $0 water capacity impact fee.

In the development of the water capacity impact fee, several considerations and assumptions were relied upon. The major assumptions and considerations utilized in the fee design are:

1. The water system CIP as prepared by City staff for the fiscal years 2025 through 2030 was reviewed and utilized for this analysis. First, the capital costs were apportioned by functional category. Next, each project was reviewed to determine if it was a replacement, upgrade, or expansion project. The projects related to renewal and replacement activity were not included in the development of the impact fees, while the upgrade and expansion projects were included.

2. No capital facility costs associated with distribution and on-site service-related facilities have been included in the calculation of the water system capacity impact fee since developers typically pay for and 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 (e.g., contributions in aid of construction) and such assets were assumed to provide a more "customer-specific" benefit as opposed to a "system-wide benefit."

The water system capacity impact fee was calculated utilizing: i) estimated capital costs for the water supply / treatment / transmission system; and ii) current utility asset and plant capacity data regarding the water system. By designing the water system capacity impact fee to recover such costs, the fee is intended to provide funds on a reasonable basis in order to recover the costs of growth-related needs of the water system. It should be noted that in the event the capital costs, capacity requirements, or utility service area materially change from what is reflected on Table 8, the water system capacity impact fee may need to be adjusted accordingly.

Based on the timing of the plant capacity improvements along with discussions with the City's legal team, it was determined that following the phase-in limitations identified in F.S. 163.31801 for impact fees should be considered for the water impact fees. The table below demonstrates the four-year phase in on or around January 1 for each year:

Table 10: Water Capacity Impact Fee Phase In

Description	2026	2027	2028	2029
Water Capacity Impact Fee per ERU	$936.25	$1,018.50	$1,100.75	$1,183.00

Water Capacity Impact Fee Comparison

In order to provide additional information to the City regarding the proposed capacity impact fees, a comparison of the proposed fees for the City with those of other Florida jurisdictions was prepared. This comparison is illustrated on Figure 1 below and provides a comparison of the proposed capacity impact fees for single-family residential connections (i.e., one ERU) relative to the capacity impact fees or comparable capital connection charges currently imposed by other municipal / governmental water systems located primarily in the central Florida region. It is important to note that no in-depth analysis has been performed to determine the methods used in the development of the water capacity impact fees imposed by others, nor has any analysis been made to determine whether 100% of the cost of new facilities is recovered from these system capacity impact fees. Additionally, no analysis was conducted as to the age, original cost, or types of capital facilities currently in service or planned for the utilities in the comparison.

Some reasons why capacity impact fees differ among utilities include the following:

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

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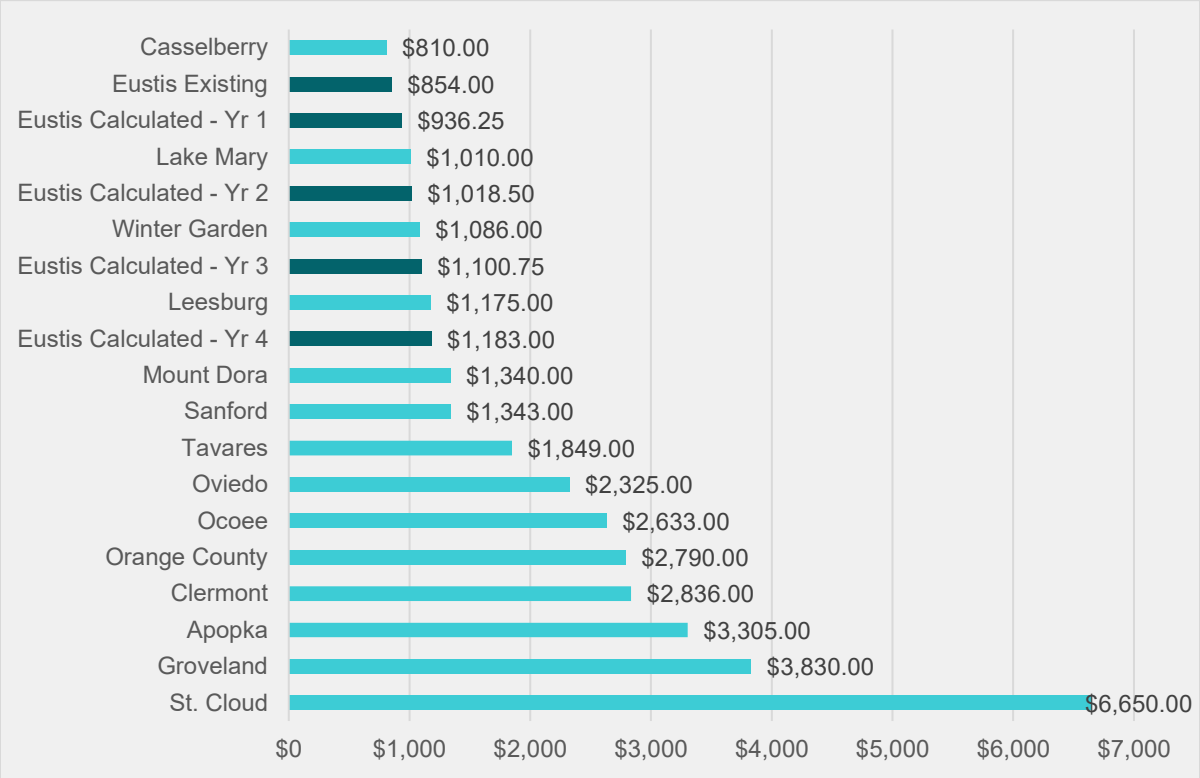
As shown on the figure below, the calculated water system capacity impact fee of $1,183 per ERU is competitive with the fees charged to new growth for capital recovery purposes by the surveyed utilities.

Figure 1: Water Capacity Impact Fee Comparison – Single-Family Residential



Note: Eustis calculated fees are proposed to be phased-in in accordance with F.S. 163.31801.

Wastewater System Capacity Impact Fee Design

The wastewater capacity impact fees are calculated using a LOS based on average daily demand of a single-family residential unit. As previously discussed, the current treatment capacity of existing plants is 3.100 MGD and an additional 1.000 MGD will be added through execution of projects included in the CIP for a total of 4.100 MGD.

The calculation produces a unit cost expressed in gallons per day. Table 11 illustrates the calculation of the wastewater capacity impact fee:

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Table 11: Wastewater Capacity Impact Fee Calculation

Description	Treatment	Transmission	Total
Existing Facilities	$38,125,600	$9,007,700	$47,133,300
Planned Improvements from CIP	5,971,400	6,888,900	12,860,300
Total Treatment Facilities	$44,097,000	$15,896,600	$59,993,600
Total Treatment Capacity (MGD) (AADF)	4.100	4.100	
Unit Cost per Gallon	$10.76	$3.88	$14.64
Level of Service per ERU (in gallons)	300	300	300
Calculated Capacity Impact Fee per ERU	$3,226.62	$1,164.00	$4,390.62
Calculated Capacity Impact Fee per ERU (Rounded)	$3,226.00	$1,164.00	$4,390.00

In the development of the wastewater capacity impact fee, several assumptions and considerations were relied upon. The major considerations utilized in the proposed fee design are:

1. The wastewater system CIP as prepared by City staff for the fiscal years 2025 through 2030 was reviewed and utilized for this analysis. First, the capital costs were apportioned by functional category. Next, each project was reviewed to determine if it was a replacement, upgrade, or expansion project. The projects related to renewal and replacement activity were not included in the development of the impact fees, while the upgrade and expansion projects were included.

2. No capital facility costs associated with the existing collection facilities, including local lift stations, manholes, and on-site collection facilities have been included in the calculation of the wastewater system capacity impact fee since the developer generally pays for and contributes such facilities.

As shown on Table 11, the wastewater system capacity impact fee was calculated utilizing: i) the estimated treatment / disposal-related and transmission-related capital costs for the wastewater system; and ii) current utility asset and plant capacity data available regarding the City's wastewater system. By designing the wastewater system capacity impact fee to recover such costs on a prospective basis, the fee is designed to provide funds on a reasonable basis in order to pay for the growth-related 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 Table 8, the wastewater system capacity impact fee may need to be adjusted accordingly in subsequent capacity impact fee studies.

Based on the timing of the plant capacity improvements along with discussions with the City's legal team, it was determined that following the phase-in limitations identified in F.S. 163.31801 for impact fees should be considered for the wastewater impact fees. The calculated increase for the wastewater impact fees is greater than 50%, so the fees as phased in will be lower than the full calculated fee and representative of the maximum 50% amount allowed by F.S. 163.31801. The table below demonstrates the four-year phase in on or around January 1 for each year:

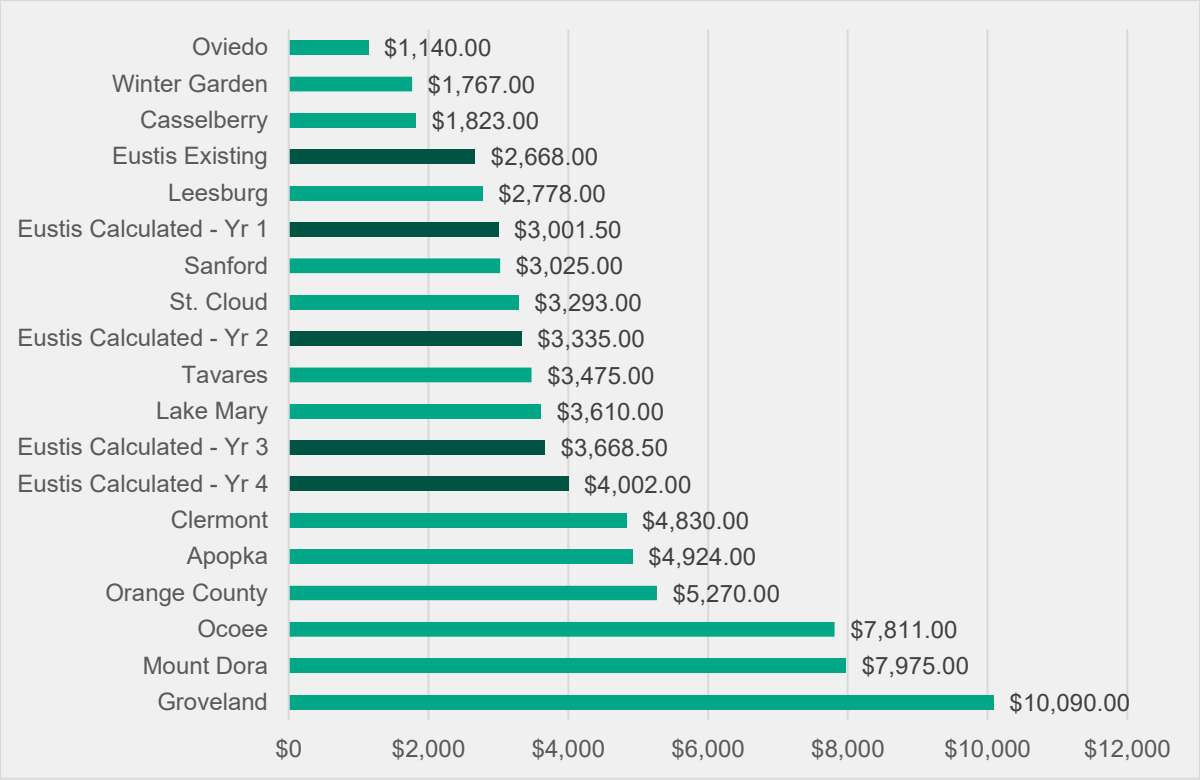
Table 12: Wastewater Capacity Impact Fee Phase In

Description	2026	2027	2028	2029
Wastewater Capacity Impact Fee per ERU	$3,001.50	$3,335.00	$3,668.50	$4,002.00

Wastewater Capacity Impact Fee Comparison

The figure below provides a comparison of the City's existing and calculated wastewater capacity impact fees to similar fees charged by other Florida communities. The City's calculated wastewater capacity impact fee of $4,002.00 per ERU is competitive with the fees charged by the surveyed utilities.

Figure 2: Wastewater Capacity Impact Fee Comparison – Single-Family Residential



Note: Eustis calculated fees are proposed to be phased-in in accordance with F.S. 163.31801.

Comparing the capacity impact fees with other representative utilities can provide insights regarding a utility's expansion needs and the pricing policies related to recovering these capital improvements. However, care should be taken in drawing conclusions from such a comparison, as lower fees may not necessarily represent a community with less expansion-related capital needs. Some communities may choose not to update their impact fees often or may choose to adopt impact fees below the true cost to provide an additional unit of capacity as a result of policy decisions. Other factors also affect the level of these impact fees including but not limited to, geographical location, anticipated demand, customer constituency, and the fee-setting methodology.

City of Eustis, Florida
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Exhibit 1: Water and Wastewater Capacity Impact Fee Phase-In Schedule

	Effective January 1,			
Description	2026	2027	2028	2029
Water Capacity Impact Fee per ERU [1] [2]	$936.25	$1,018.50	$1,100.75	$1,183.00
Wastewater Capacity Impact Fee per ERU	$3,001.50	$3,335.00	$3,668.50	$4,002.00

[1] Heathrow Country Estates water capacity impact fee will remain $0.00 due to historical developer contributions.

[2] Any decrease in fees relative to existing fees for any service areas are effective immediately and are not to be phased-in.

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Exhibit 2: Water and Wastewater Capital Improvement Plan [1] [2]

Line No.	Description	Functional Type	Include/Exclude	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030	2025 - 2030 Total
1	Debt Service - 2016 Bonds	General	Exclude	$551,700	$569,700	$583,300	$595,300	$606,300	$623,700	$3,530,000
2	Debt Service SRF	General	Exclude	333,800	345,100	353,100	360,500	367,700	375,800	2,136,000
3	F-150 Pickup Truck	General	Exclude	0	51,700	42,300	0	0	0	94,000
4	8" Portable Lift Station	Transmission	Exclude	0	0	105,800	0	0	0	105,800
5	12" Portable Lift Station	Transmission	Exclude	0	0	0	194,400	0	0	194,400
6	200 KW Portable Generator	General	Exclude	0	0	0	216,000	0	0	216,000
7	Camera Vehicle	General	Exclude	0	0	476,000	0	0	0	476,000
8	Fork Lift & Attachments	General	Exclude	0	170,600	0	0	0	0	170,600
9	Lift Station Crane Truck	General	Exclude	0	0	253,900	0	0	0	253,900
10	One Ton Utility Truck	General	Exclude	0	82,700	84,600	0	0	0	167,300
11	Sewer Cleaning Truck	General	Exclude	570,000	0	0	0	0	0	570,000
12	Sewer Vacuum Truck Rehab	General	Exclude	0	93,100	0	0	0	0	93,100
13	Skid Steer & Loader	General	Exclude	0	0	84,600	0	0	0	84,600
14	WW Pickup Truck Replacement	General	Exclude	55,000	56,900	58,200	59,400	60,600	61,900	352,000
15	Admin Half Ton Truck	General	Exclude	40,000	0	42,300	0	0	0	82,300
16	Backhoe Loader	General	Exclude	0	0	370,200	0	0	0	370,200
17	Half Ton Service Pickup Truck	General	Exclude	0	56,900	58,200	59,400	60,600	0	235,100
18	Heavy Equipment Trailer	General	Exclude	0	25,900	0	0	0	0	25,900
19	Mid-Sized Excavator	General	Exclude	0	310,200	0	0	0	0	310,200
20	One Ton Service Truck	General	Exclude	75,000	82,700	84,600	86,400	88,100	90,100	506,900
21	Biological Process Equipment	Treatment	Exclude	30,000	31,000	31,700	32,400	38,600	39,400	203,100
22	Effluent Pump & Motor	Treatment	Exclude	42,000	0	105,800	0	110,200	112,600	370,600
23	Utilities / Environmental Compliance Vehicles	General	Exclude	35,000	41,400	0	0	0	45,000	121,400
24	Trailer Mounted Valve Exercisor	General	Exclude	0	0	0	0	0	107,000	107,000
25	Bates Ave. Plant Generator Overhaul	Treatment	Exclude	0	82,700	846,200	0	0	0	928,900
26	Bates Ave. Plant Sewer Upgrade	Treatment	Include	35,000	0	105,800	0	0	0	140,800
27	Tertiary Filter	Treatment	Include	0	0	63,500	0	661,000	0	724,500
28	Lift Station Emergency Generator Replacem	Transmission	Exclude	95,000	98,200	100,500	102,600	104,700	107,000	608,000
29	Floating Solar Panel	General	Exclude	0	0	1,586,700	0	0	0	1,586,700
30	Grit System Rehabilitation	Treatment	Exclude	0	0	0	97,200	0	0	97,200
31	Infiltration & Intrusion	Transmission	Exclude	150,000	196,500	179,800	226,800	187,300	236,400	1,176,800
32	Influent Pump Eastern Capacity	Treatment	Include	0	0	63,500	0	330,500	0	394,000
33	Jetta System Rebuild	Treatment	Exclude	0	0	0	0	105,800	0	105,800
34	Laboratory Remodel	Treatment	Exclude	0	0	0	140,400	0	0	140,400
35	Lift Station Control Panels	Transmission	Exclude	0	0	52,900	54,000	55,100	56,300	218,300
36	Lift Station Submersible Pumps	Transmission	Exclude	70,000	118,900	121,600	124,200	126,700	129,500	690,900
37	Master Lift Station Upgrade	Transmission	Include	0	124,100	634,700	0	0	0	758,800
38	Old Eastern Plant Demolition	General	Exclude	0	0	0	162,000	0	0	162,000
39	Process & Clarification Tank	Treatment	Include	0	0	126,900	0	1,542,200	0	1,669,100
40	Reuse Metering	Transmission	Exclude	0	0	0	0	187,300	0	187,300
41	Scum Pump Replacement	Treatment	Exclude	0	0	0	81,000	0	0	81,000
42	Sludge Disposal Electrical Refurbishment	Treatment	Exclude	0	0	0	0	66,100	0	66,100
43	Telemetry / Communication Upgrade	General	Exclude	100,000	103,400	105,800	108,000	110,200	112,600	640,000
44	Wastewater Master Plan Project	Transmission	Include	0	0	0	270,000	0	0	270,000
45	Sealcoating Bates Compound	General	Exclude	0	0	0	0	0	73,200	73,200
46	Lake Gracie Force Main Extension	Transmission	Include	0	0	0	0	0	135,100	135,100
47	Lift Station 7 Expansion	Transmission	Include	0	165,400	0	864,000	0	0	1,029,400
48	CR 44 Force Main	Transmission	Include	0	0	0	0	0	135,100	135,100
49	Jackson St Sanitary Replacement	Transmission	Exclude	0	0	0	0	0	135,100	135,100
50	Cornelia Dr. Second Conn. Point	Transmission	Exclude	0	62,000	0	0	385,600	0	447,600
51	Directional Drill CR44 Meadow Ridge	Transmission	Exclude	0	0	317,300	0	0	0	317,300
52	Eastern High Serv. Pump Soft Starts	Treatment	Exclude	0	93,100	0	324,000	0	0	417,100
53	GST Hand Railing	General	Exclude	75,000	0	0	0	0	0	75,000
54	Heathrow Wells Rehabilitation	Treatment	Exclude	0	0	148,100	0	0	0	148,100
55	Heathrow WTP Ground Storage Tank	Treatment	Exclude	0	0	169,200	0	1,101,600	0	1,270,800
56	Lakeshore Ave. Galvanized Main	Transmission	Exclude	315,000	0	0	0	0	0	315,000
57	Lakewood & Edgewater CI Replacement	Treatment	Exclude	0	62,000	179,800	0	0	0	241,800
58	Laurel Oak Rd. Water Main Replacement	Transmission	Exclude	0	0	105,800	0	330,500	0	436,300
59	Magnolia Ave. Galvanized Main	Transmission	Exclude	0	0	0	108,000	0	562,900	670,900
60	Pine Meadows Main Replacement	Transmission	Exclude	0	0	0	0	165,200	0	165,200
61	Pump Replacements	Transmission	Exclude	25,000	25,900	26,400	27,000	27,500	28,100	159,900
62	Sodium Hypochlorite Tanks	Treatment	Exclude	0	0	0	102,600	0	0	102,600
63	Sorrento Pines West 12" Waterline	Transmission	Exclude	0	336,100	0	0	0	0	336,100
64	Water Master Plan	Transmission	Include	0	0	0	270,000	0	0	270,000
65	Water Meter Rebuild & Replace Program	General	Exclude	200,000	206,800	211,600	216,000	242,400	247,700	1,324,500
66	Water Plant VFD's & Controllers - Ardice	General	Exclude	0	0	0	0	121,200	0	121,200
67	44 WTP Generator Replacement	General	Exclude	0	0	0	0	0	135,100	135,100
68	Jackson St Water Line Replacement	Transmission	Exclude	0	0	0	0	0	135,100	135,100
69	Tank Inspections	Treatment	Exclude	0	14,500	5,300	27,000	28,600	0	75,400
70	Ground Storage Tank	Treatment	Exclude	0	0	1,798,200	0	0	0	1,798,200
71	Eastern Reclaimed Water Main Exten.	Transmission	Include	0	0	0	324,000	0	0	324,000
72	Eastern Water Main Extension	Transmission	Include	0	0	0	324,000	0	0	324,000
73	New Reclaimed Water Meter Service	Transmission	Exclude	50,000	51,700	52,900	54,000	77,100	78,800	364,500
74	New Water Meter Service Sets	Transmission	Exclude	120,000	124,100	126,900	129,600	165,200	168,900	834,700
75	Reclaimed Water Main Expansion	Transmission	Include	0	103,400	0	162,000	99,100	0	364,500
76	Rosenwald 7 Block Watermain [3]	Transmission	Include	75,000	129,300	0	0	0	0	204,300
77	Rosenwald Water	Transmission	Include	0	0	0	0	0	225,200	225,200
78	Eastern Force Main Extension	Transmission	Include	0	0	0	432,000	0	0	432,000
79	Rosenwald 7 Blocks Sewer [3]	Transmission	Include	375,000	361,900	0	0	0	0	736,900
80	Reclaim Master Plan	Transmission	Include	110,000	0	0	0	0	0	110,000
81	Meter Replacement & Rebuild	General	Exclude	226,000	0	0	0	0	0	226,000
82	Eastern Well One	General	Exclude	0	210,900	0	0	0	0	210,900
83	Coolidge Water Main Expansion	Transmission	Include	1,947,000	0	0	0	0	0	1,947,000
84	Jefferis Ct Galvanized Main	General	Exclude	207,000	0	0	0	0	0	207,000
85	Water Dep Office & Comp Cr44	General	Exclude	1,158,100	0	0	0	0	0	1,158,100
86	Lakeshore Ave Galv. Main	General	Exclude	0	367,100	0	0	0	0	367,100
87	Grand Island Wtp Fuel Tank	General	Exclude	292,900	0	0	0	0	0	292,900
88	Eastern Area Expansion	Treatment	Include	0	0	782,900	0	0	0	782,900
89	Crom Tank	General	Exclude	441,200	0	0	0	0	0	441,200
90	CR 44 Force Main	Transmission	Include	525,000	0	0	0	0	0	525,000
91	Hydro Tank Maintenance	General	Exclude	108,000	0	0	0	0	0	108,000

City of Eustis, Florida
2025 Water and Wastewater Capacity Impact Fee Study

Exhibit 2: Water and Wastewater Capital Improvement Plan [1] [2]

Line No.	Description	Functional Type	Include/Exclude	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030	2025 - 2030 Total
92	Submersible Pump	General	Exclude	157,000	0	0	0	0	0	157,000
93	Effluent Pump & Motor	General	Exclude	117,000	0	0	0	0	0	117,000
94	Coolidge Sewer Main Expans.	Transmission	Include	2,068,100	0	0	0	0	0	2,068,100
95	Lift Station Control Panels	General	Exclude	110,000	0	0	0	0	0	110,000
96	Lift Station Generator	General	Exclude	727,000	0	0	0	0	0	727,000
97	Lift Station #9 Rehab.	General	Exclude	659,000	0	0	0	0	0	659,000
98	Infiltration / Intrusion	General	Exclude	782,000	0	0	0	0	0	782,000
99	Main WWTP Expansion [4]	Treatment	Include	3,043,000	0	0	0	0	0	3,043,000
100	Eastern Plant Turbine	General	Exclude	0	213,700	0	0	0	0	213,700
101	Eastern High Service Pump	General	Exclude	456,000	0	0	0	0	0	456,000
102	Cameras	Transmission	Exclude	26,700	0	0	0	0	0	26,700
103	Communications Upgrades	General	Exclude	36,000	0	0	0	0	0	36,000
104	Communications Upgrades	General	Exclude	24,800	0	0	0	0	0	24,800
105	Professional Services	General	Exclude	72,100	0	0	0	0	0	72,100
106	Ardice Well	Treatment	Exclude	73,500	0	0	0	0	0	73,500
107	Eastern Well One	Treatment	Exclude	12,400	0	0	0	0	0	12,400
108	One Ton Service Truck	General	Exclude	5,000	0	0	0	0	0	5,000
109	Utility Relocation	Transmission	Exclude	61,100	0	0	0	0	0	61,100
110	Jefferis Ct Galvanized Main	General	Exclude	176,300	0	0	0	0	0	176,300
111	Bay State South Utility	General	Exclude	75,000	0	0	0	0	0	75,000
112	Water Depot Office	General	Exclude	700	0	0	0	0	0	700
113	Office Generator	General	Exclude	120,000	0	0	0	0	0	120,000
114	Grand Island WTP Fuel Tank	General	Exclude	69,000	0	0	0	0	0	69,000
115	Crom Tank	Treatment	Exclude	800	0	0	0	0	0	800
116	Crane Truck	General	Exclude	18,100	0	0	0	0	0	18,100
117	Lift Station Control Panels	Transmission	Exclude	74,700	0	0	0	0	0	74,700
118	Lift Station Generator	Transmission	Exclude	353,500	0	0	0	0	0	353,500
119	Lift Station #9 Rehab	Transmission	Exclude	538,400	0	0	0	0	0	538,400
	Total Capital Improvement Plan			$18,289,900	$5,169,600	$10,646,900	$6,334,200	$7,553,000	$4,157,600	$52,151,200
	Capital Improvements Included in Capacity Fee Calculation:									
	Water									
	Treatment			$0	$0	$782,900	$0	$0	$0	$782,900
	Transmission			2,022,000	129,300	0	594,000	0	225,200	2,970,500
	Total Water Included			$2,022,000	$129,300	$782,900	$594,000	$0	$225,200	$3,753,400
	Wastewater [5]									
	Treatment			$3,078,000	$0	$359,700	$0	$2,533,700	$0	$5,971,400
	Transmission			3,078,100	754,800	634,700	2,052,000	99,100	270,200	6,888,900
	Total Wastewater Included			$6,156,100	$754,800	$994,400	$2,052,000	$2,632,800	$270,200	$12,860,300
	Total Capital Improvements Included			**$8,178,100**	**$884,100**	**$1,777,300**	**$2,646,000**	**$2,632,800**	**$495,400**	**$16,613,700**

Footnotes:
[1] Project costs have been escalated annually across the forecast period.
[2] Projects above are from the City's FY 2026 - FY 2030 Capital Improvement Plan and also includes FY 2025 construction work-in-progress project costs, and FY 2024 carryover project costs. Only projects identified by staff for expansion are included in the fee calculations.
[3] 50% of the Rosenwald 7 Block Watermain and Sewer projects are to be reimbursed from FDOT. The costs shown in Lines 76 and 79 are net of anticipated reimbursements.
[4] The Main WWTP Expansion project cost was $13,043,000. The City received $10,000,000 in ARPA funding which has been removed from the project costs and the remaining $3,043,000 is included in Line 99 above.
[5] Reclaimed project costs are incorporated into the wastewater impact fee calculation.